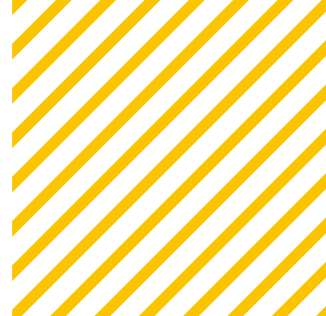


資誠聯合會計師事務所 2024 透明度報告

2024 年 10 月

2024 PwC Taiwan Transparency Report
October 2024



目錄

Contents

所長及營運長的話 Leadership messages	2
我們的品質管理施行架構 Our approach to quality	13
文化與價值 Our culture and values	20
人才策略 Our people	32
我們的審計方法 Our audit methodology	40
監督機制 Monitoring mechanisms	49
PwC 全球聯盟組織 PwC global network	55
法律與治理架構 Legal and governance structures	58



所長及營運長的話

Leadership messages

- 所長的話 Chairman 3
- 營運長的話 Assurance Leader 7
- 年度回顧 The year in review 9

所長的話

Message from our Chairman

歡迎閱讀資誠 2024 透明度報告

Welcome to our 2024 PwC Taiwan Transparency Report

資誠聯合會計師事務所遵循金融監督管理委員會之「會計師事務所透明度報告編製原則」，每年編製透明度報告，內容主要包括事務所概況與法律架構、治理架構與管理階層資訊、風險控管及品質管制制度資訊、審計品質攸關指標、財務及業務資訊等。本報告額外揭露 PwC 全球聯盟組織對於聯盟所之風險控管及內部控制制度管控措施及支援情形。

PwC 的使命是「營造社會誠信，解決重要問題」，PwC 全球聯盟組織遍佈 149 個國家及區域，逾 370,000 名專業人員在世界各地提供高品質的審計、稅務及顧問諮詢服務。我們致力於推動強大的品質和卓越文化，這是我們的使命之核心。資誠 (PwC Taiwan) 成立於 1970 年，係 PwC 在臺灣之聯盟所，連同策略合作夥伴員工人數合計超過 3,600 位，於全臺六個城市提供一站式的全方位服務。

PricewaterhouseCoopers, Taiwan (PwC Taiwan) publishes an annual transparency report in accordance with the "Principles for Preparation of Transparency Reports by Audit Firms" as issued by Taiwan's Financial Supervisory Commission. The report provides a range of information about our professional services organisation and our approach to quality, including our legal, governance and management structures, risk and quality management systems, audit quality indicators, and financial and internal control information. It also highlights the risk and internal control management measures and resources from the PwC global network.

At PwC, our purpose is to build trust in society and solve important problems. We are a network of firms in 149 countries with more than 370,000 people who are committed to delivering quality in assurance, advisory and tax services. We are dedicated to driving a strong culture of quality and excellence that is core to our purpose. PwC Taiwan was established in 1970 and our firm has since grown in size to more than 3,600 partners and professional staff in six cities across Taiwan who provide total solutions to entities of all sizes and backgrounds.



全球正面臨嚴峻的考驗，除了戰爭、地緣政治、通貨膨脹等問題外，氣候變遷、AI 信任危機、低生育率和人口老化等長期挑戰也刻不容緩，這些問題皆影響總體經濟和勞動力。

有鑑於此，PwC 提出 Global New Ambition 之三大關鍵領域，分別是信任 (Trust in What Matters)、氣候 (Climate)、重塑 (Business Model Reinvention)，致力協助企業應對氣候變遷、人力短缺、消費者行為改變、地緣政治、科技進步和其他可預期或不可預期的衝擊，協助利害關係人建立信任及成就永續。

The world is currently facing a variety of severe challenges—including regional conflicts, geopolitical tensions, persistent high inflation, climate change, an AI trust crisis, low birth rates and ageing populations—which are impacting the global economy and workforce.

In response, since 2023, the PwC network has initiated an ambition strategy for helping clients navigate these challenges, focusing on three key areas: trust in what matters, climate and business model reinvention. Our aim is to assist businesses to cope with climate change, workforce shortages, changing consumer behaviours, geopolitical impacts, technological disruption and other predictable and unpredictable impacts, with the overriding goal of helping stakeholders build trust and deliver sustained outcomes.

信任 | Trust in what matters

企業要建立信任，必須做到三個堅持：追求卓越的堅持、品質的堅持、資訊透明的堅持。這三大原則環環相扣，當前社會期待企業在更多方面皆保持公開透明，充分揭露利害關係人重視的議題資訊，例如氣候、公司治理、風險管理、資訊安全等資訊，甚至更廣泛的新科技運用、數位轉型成果等影響企業長期發展的重大議題。

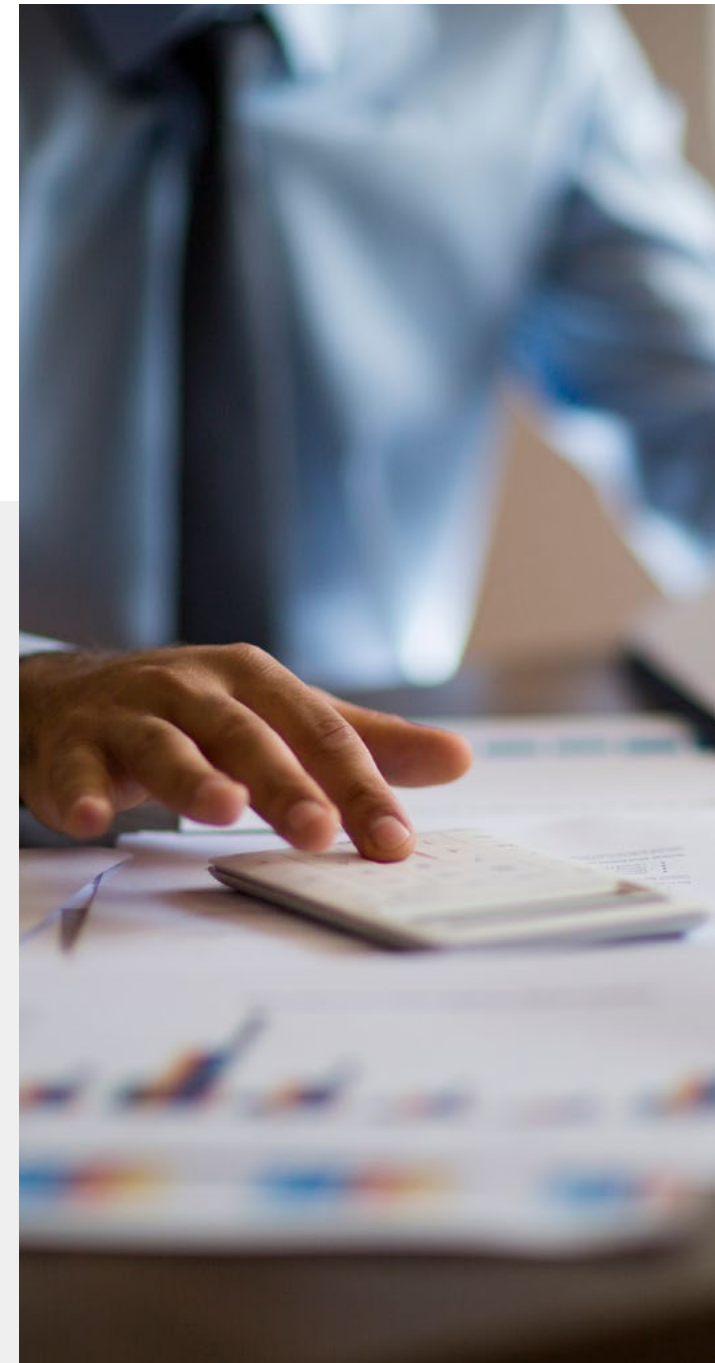
PwC Taiwan 追求一致性的高品質審計服務，審計方法論符合國際準則與臺灣法規要求，以嚴謹的品質管理架構，持續優化審計品質，以協助企業揭露更透明且更值得信任的資訊，滿足客戶與其他利害關係人的要求。

PwC Taiwan 積極發展可信任 AI (trusted AI)，持續投資 AI 於內部作業流程，以提升品質與效率；運用 AI 來進行查核，以強化審計品質；並且整合法律、風險管理、資料治理、數位技術專業量能，協助企業建構可信任 AI，發展差異化競爭力。

To build trust, businesses must be persistent in their pursuit of excellence, quality and information transparency. These three principles are intertwined. Society expects companies to be open and transparent in many aspects and to fully disclose information on issues that are important to various stakeholders. These include, for example, climate change, corporate governance, risk management and information security, as well as the application of new technologies, the results of digital transformation efforts and any other major issues that may affect an enterprise's long-term development.

PwC Taiwan consistently provides high-quality audit services. Our audit methodology complies with international standards and local regulatory requirements. Having a rigorous quality management system in place, we strive to enhance our audit quality to help businesses to disclose more transparent and trusted information and fulfil the expectations of our clients and other stakeholders.

We actively develop trusted AI and continuously look to embed AI in our internal operational processes to improve quality and efficiency. Using AI also enables us to strengthen our audit quality, as well as integrate our legal, risk management, information governance and digital technology services to help businesses leverage trusted AI for a competitive edge.



氣候 | Climate

在當前國際高度重視漂綠風險的背景下，永續資訊揭露已從過去的自願性揭露轉變為強制性的法定報告。金管會已於 2023 年發布「我國接軌 IFRS 永續揭露準則藍圖」，臺灣首波適用的上市櫃公司必須在 2026 年年報新增永續資訊專章，並依據永續揭露準則第 S1 號及第 S2 號規範揭露。這變化意味著永續資訊與財務資訊的連結程度將越來越高，且永續資訊管理也將被納入企業內部控制制度，成為年度必要的稽核項目。

PwC Taiwan 運用 PwC 全球聯盟所提供資源及自身的方法論及數位工具，協助企業進行碳盤查、擬定減碳策略、建立減碳路徑，建構風險管理機制，執行減碳行動，並建立完整的溝通及報導流程，強化利害關係人的信任。

PwC Taiwan 持續與國內外企業、政策制定者和非政府組織合作，共同推動減碳與永續發展。PwC Taiwan 於 2023 年取得臺灣證券交易所認可，具有確信永續報告書暨溫室氣體排放之確信資格，並提供相關的稽核及確信服務，協助客戶在非財務報導提升資訊揭露品質。

Amid growing international concerns about the risks of greenwashing, Taiwan has changed its requirements for sustainability reporting from voluntary to mandatory. In 2023, the Financial Supervisory Commission issued a “Roadmap for Taiwan-listed companies to align with IFRS Sustainability Disclosure Standards.” The first wave of applicable companies will be required to start including certain sustainable information in their 2026 annual reports and to comply with IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information and IFRS S2 Climate-related Disclosures. These changes mean that financial and sustainability information will become increasingly intertwined, with sustainable information management having to be included in companies' internal control systems and subject to annual examination.

PwC Taiwan uses resources from the PwC network and its own methodologies and digital tools to assist companies to conduct carbon inventories, formulate carbon reduction strategies, establish carbon reduction paths, construct risk management mechanisms, implement carbon reduction actions, and establish a complete communications and reporting process to build trust in what matters to stakeholders.

We continuously collaborate with domestic and foreign companies, policymakers and non-governmental organisations to jointly promote carbon reduction and sustainable development. In 2023, the Taiwan Stock Exchange certified PwC Taiwan as a recognised assurance institution for sustainability related matters, which allows our firm to provide assurance services on sustainability reports and metrics such as greenhouse gas emissions, helping clients improve the quality of their non-financial disclosures.

重塑 | Business model reinvention

根據 2024 PwC 全球暨臺灣企業領袖調查報告顯示，全球及臺灣多數的企業領袖都認知轉型的必要性，並認為目前的營運模式將無法因應未來的挑戰。企業不僅要轉型，更要快速行動、大刀闊斧的「重塑」，方能保持獲利能力。PwC Taiwan 具有各種領域的專家，擁有廣大的客戶群所累積的產業及轉型經驗，以及 PwC 全球資源及一致使用的方法論及工具，更有長期服務企業所建立的信任基礎，針對不同議題為企業提供量身訂製的轉型服務，協助企業展開重塑行動。

新科技的應用可加速驅動企業重塑，但也潛藏無法忽視的風險。擬定資安政策、落實具體管理方案，已是企業經營必備要項。為維護客戶、廠商及 PwC 資訊之安全，PwC Taiwan 遵守各項法令及職業道德規範，訂定各項資訊安全及資料保護之政策及程序，並設有資安及資料保護專責小組，負責推行、監督及通報。

PwC's 2024 Global and Taiwan CEO Surveys found that most CEOs are aware of the need for transformation but consider their current business models as not fit to cope with future challenges. Businesses must not only transform but also move quickly and radically 'reinvent' themselves for long-term sustainability and success. We have specialists in various areas with deep industry and transformation experience to assist with business model reinvention. Supported by the PwC network's resources and well-established methodologies and tools, we provide custom transformation services to our clients to help reshape their operations.

The application of new technologies can help accelerate the reinvention of businesses, but it can also give rise to new risks that cannot be ignored. Hence, it has become essential for businesses to formulate information security policies and implement specific management plans. In order to maintain the security of our client, vendor and own firm information, PwC Taiwan complies with the related laws and professional ethics, formulates various information security and data protection policies and procedures, and has established an information security and data protection task force, which is responsible for implementation, supervision and notification of these matters.

PwC Taiwan 聚焦信任 (Trust)、氣候 (Climate)、重塑 (Reinvention) 三大領域，以品質作為差異化訴求，形塑誠信、專業與以客為尊的文化，並強化品質的穩定度與一致性，落實並遵守 PwC Network Standards 的規範及要求，隨時檢視組織風控的完整性，避免系統性風險的發生，強化風險案件的處理模式，控制風險於可接受範圍內，落實風險導向的工作方式，提升效率與品質，降低風險，幫助企業打造韌性體質，迎向共榮未來。

PwC Taiwan's current strategic focus is on trust in what matters, climate and business model reinvention. We ensure the stable and consistent quality of our professional services by implementing and complying with PwC Network Standards. Additionally, we continuously review our organisational risk controls to mitigate the occurrence of systemic risks and strengthen our risk control ability to help businesses achieve resilience and sustainable growth.



周建宏 Joseph Chou

資誠聯合會計師事務所
所長暨聯盟事業執行長

Chairman and CEO
PwC Taiwan



營運長的話

Message from our Assurance Leader

「建立信任、成就永續」是資誠的理念，品質是實踐資誠理念的基石，維護品質始終是資誠最重視的重中之重。

在全球經濟環境與產業發展充滿不確定的情況下，維護品質比以往更加具有挑戰性。為了確保品質，過去一年我們持續精進品質管理機制、持續融合數位科技，並且持續培育多元人才。

在精進品質管理機制方面，因應碳議題及加密貨幣發展趨勢，我們的專責小組密切關注產業及政策動態，並就相關風險議題進行討論。

在融合數位科技方面，因應企業持續提高數位化程度的趨勢，我們除了持續提升同仁執行資訊系統查核之專業與能力，亦致力於提升同仁運用各項數位工具的普及度，並且有系統的蒐集良好的數位工具應用範例，以進一步推廣及擴大應用範圍。

At PwC, helping our clients to build trust and deliver sustained outcomes is our guiding principle, with quality being the cornerstone of that philosophy. Ensuring quality is our top priority.

That task is challenging amid increasing uncertainties in the global business environment. In response, during the past year, we have continuously enhanced our quality management systems, integrated digital technologies and cultivated diverse talent to maintain our quality.

Enhancing quality management systems: In response to climate change and carbon issues and cryptocurrency trends, we established task forces to closely monitor relevant industry and policy developments and identify related risk issues.

Integrating digital technology: In response to digital transformation trends, we are committed to continuously enhancing our people's expertise and capabilities in auditing IT General Controls. We have also increased our adoption of digital tools and promotion of digital best practices.



在培育多元人才方面，因應企業經營環境與業務型態日益變化，以及利害關係人的期待較以往增加，我們持續打造一個能夠培養多元人才的環境，包括提供多元發展管道、協助同仁累積不同領域之專業經驗等，期使我們的同仁在審計專業能力之外，也具備幫助企業永續成長、對外溝通的專長。

過去一年，儘管外部環境變化帶來諸多挑戰，資誠同仁仍持續在日常工作中堅持品質與專業，努力維護資誠良好的品質信譽及專業聲譽，未來，我們也將持續堅守正直、公正客觀之立場，超然獨立之精神，提供有品質的專業服務，以實踐資誠「建立信任、成就永續」的理念。

Cultivating diverse talent: In response to our clients' rapidly changing business landscape, shifting business models and increasing expectations from their stakeholders, we are committed to creating a work environment that fosters diverse talent to meet their service needs. This includes offering various career development opportunities for our people to gain professional experience across different fields, equipping them with both auditing expertise and other necessary skills to better support our clients.

During the past year, despite the various challenges from a changing external environment, our people have continued to demonstrate a strong commitment to quality and professionalism in their daily work, striving to sustain our PwC firm's respected reputation for excellence and expertise. Looking ahead, we remain committed to the principles of integrity, impartiality and independence in our work, and offering high-quality professional services that meet our guiding principle of helping our clients to build trust and deliver sustained outcomes.

徐聖忠

徐聖忠 Patrick Hsu

資誠聯合會計師事務所
審計服務營運長

Assurance Leader
PwC Taiwan



年度回顧

The year in review

合夥人與員工意見調查 Partner and staff survey

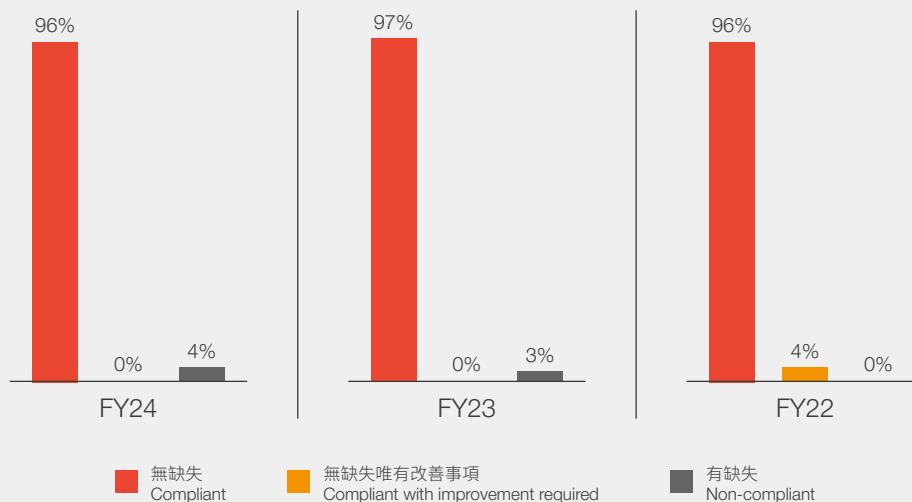
88%

的員工與合夥人
參與意見調查
of our staff and partners
participated in our Global
People Survey

71%

的受訪者表示
他們被鼓勵提供
高品質的審計服務
of the respondents believe
they are encouraged to
deliver high quality audits

內部審計案件檢查結果 Audit quality reviews - internal inspections



事務所品質管理制度 Our system of quality management

13,000 小時
hours

執行監督作業時數
Number of hours spent
on monitoring

14 個發現事項
findings

已辨識並改善的
發現事項個數
Number of quality findings
identified and remediated

審計案件品質檢查 - 外部檢查 External inspections

2022
金融監督管理委員會
檢查結果
FSC
inspection result

0

案件缺失
Number of engagement
deficiencies

9

案件檢查數量
Number of engagements
selected for inspection

2022
美國 PCAOB
檢查結果
PCAOB
inspection result

0

案件缺失
Number of engagement
deficiencies

3

案件檢查數量
Number of engagements
selected for inspection

重編 Restatements

2

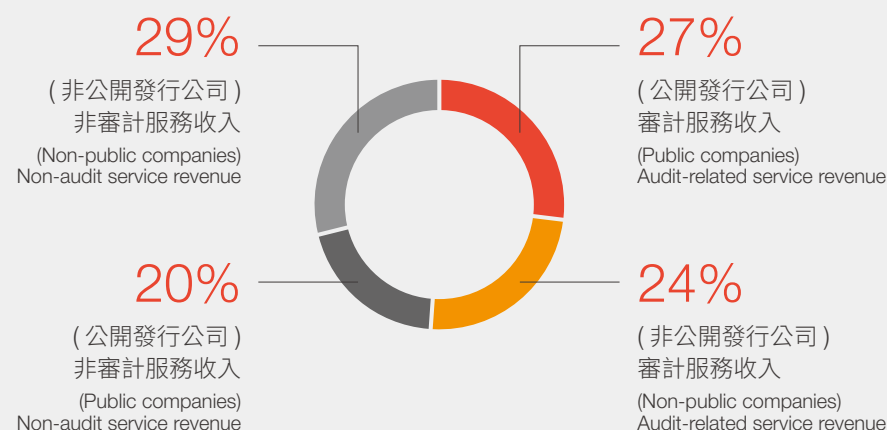
公開發行以上案件因重大
誤述而重編財務報表之數量
Number of financial statement
restatements involving public
company audits due to material
errors

0.3%

重編財務報表之比率
Percentage of restatements of
financial statement for public audit
clients

FY24 審計及相關服務與非審計服務收入占本事務所 (包含關聯企業) 總營業收入比重

FY24 Audit-related and non-audit services as a percentage of total operating revenue



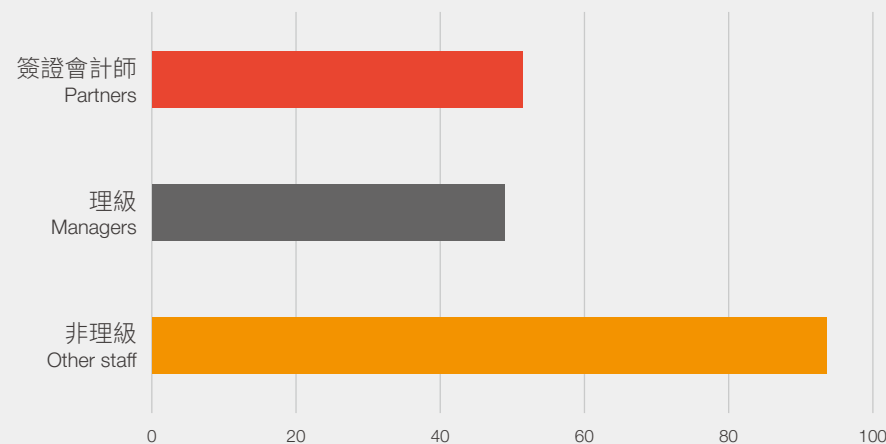
審計部門教育訓練時數 Assurance training

平均訓練時數 (單位：小時)
Average training hours

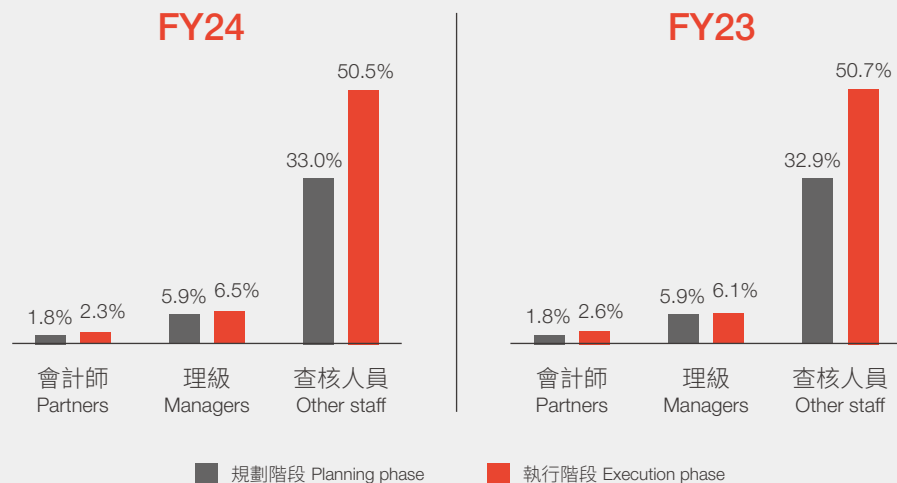


註：教育訓練時數包含事務所內部訓練及全聯會課程所認定的學員時數，暨其他內外授課與研習等時數。FY23 資訊已依此基礎調整揭露。
Note: Education and training hours refer to the number of hours spent on the firm's internal training courses and professional training hours recognised by the the National Federation of CPA Associations of the R.O.C., as well as other hours of internal and external teaching and study. The related information for FY23 has been adjusted from last year's report and disclosed on this basis.

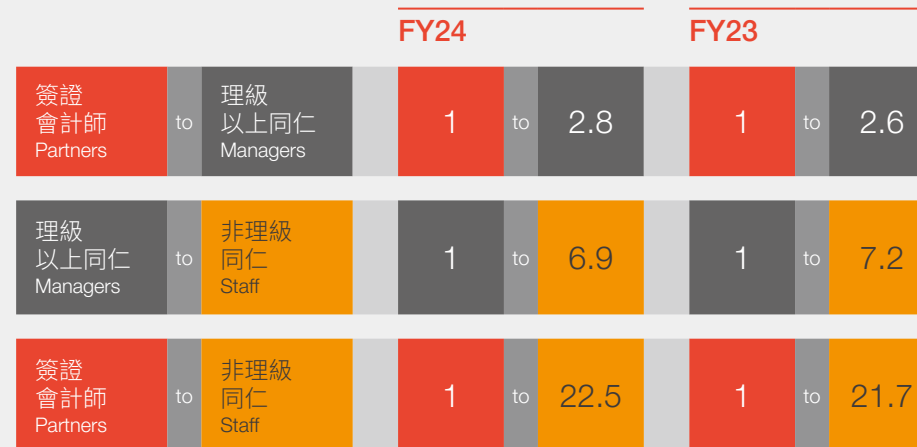
FY24 必修審計服務相關課程之平均訓練時數 Average hours of mandatory assurance training



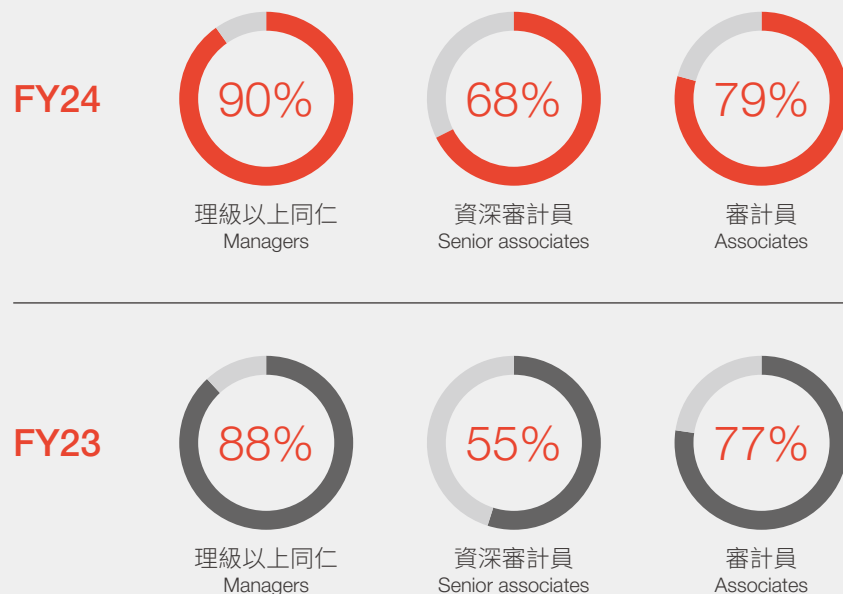
專案管理 – 各階段查核投入 Project management - Phasing the audit



審計團隊人數比例 Leveraged ratio of audit-related hours for audit team members



審計服務部門員工平均留任率
Average retention rate by staff level



品質控管人員支援審計部門佔比
Professional support

1 to 31

品質控管人員約當全職人數
支援審計部門人員數

Ratio of the number of full-time equivalent (FTE) quality controllers to the total number of people in our Assurance practice

使用審計服務提供中心
Use of Service Delivery Center

3.8%

查核時數由審計服務提供
中心執行之比率

Percentage of audit hours performed by our Service Delivery Center

合夥人年資 Experience of our partners



資誠聯合會計師事務所合夥人平均年資
Partners' average years of experience at PwC

23 年
years



查核年資 Audit experience

簽證會計師
Average years' audit experience of partners

平均年資
average **11.3** 年
yrs

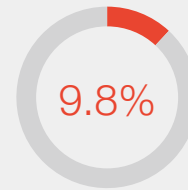
案件品質管制複核 (EQCR) 會計師
Average years audit experience of EQC reviewers

平均年資
average **14.0** 年
yrs

理級以上查核人員 (不含會計師)
Average years audit experience of other staff (excluding partners)

平均年資
average **11.3** 年
yrs

流動率 Attrition rate



理級以上查核人員 (不含會計師)
Managers and above (excluding partners)

專業支援 Professional support

3.6%

專業人員支援審計部門查核
人數占比

Percentage of experts supporting
Assurance practice

8.8%

專業人員投入上市櫃公司案件
時數占比

Percentage of hours spent by experts on audits of
listed companies (%)

註：依金管會審計會審計品質指標審計品質指標指引：專業人員包括電腦審計、財務評價人員或稅務人員（且涵蓋關聯事業之員工），不含會計師及查核人員。
Note: Experts include risk assurance specialists, financial appraisers and tax specialists, but not partners and auditors.

會計師負荷 Workload

8.1

會計師擔任主簽之
公開發行公司家數
Number of public companies
audited by partners as EP

51.9%

會計師可用
工時投入占比
Percentage of time
devoted per partner

案件品質管制複核 (EQCR) 複核情形 EQC Review

1.0%

EQCR 會計師
複核時數占比
Percentage of EQCR
hours


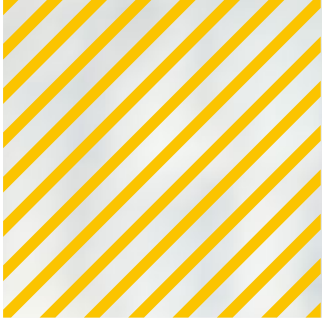
主管機關發函改善 Number of Official Improvement Letters (OILs)

主管機關 (含金管會、證交所及櫃買
中心) 對上市櫃公司財報查核或核閱
缺失改善函文比率

Ratio of engagements receiving official improvement
letters to the total number of listed engagements

0.2%





我們的品質管理 施行架構

Our approach to quality



我們的品質管理施行架構 Our approach to quality

國際品質管理準則 1 號 International Standard on Quality Management 1 (ISQM 1)

2020 年 12 月國際審計與確信準則委員會 (IAASB) 核准並發布了三項新的和修訂的準則，以強化並優化事務所的品質管理方法，使其更能因應現代化管理需求，其中包括國際品質管理準則 1 號 (以下簡稱 ISQM 1)。這個準則於 2022 年 12 月 15 日生效，要求所有事務所在 2023 年 12 月 15 日之前設計並付諸執行準則之要求，並依照準則評估事務所之品質管理制度 (SoQM) 之執行有效性。

ISQM 1 是一個以目標為導向的方法，期望事務所有一個品質管理制度 (SoQM)，於考慮影響事務所的情勢、事件、特殊情形、作為及 (或) 不作為之下，該系統能夠在持續和反覆的方式下運作。它加強了事務所在監督及改正方面的責任，強調需要更積極、即時地監督品質管理制度 (SoQM)，實施更有效率及效果且即時的根因分析以及時改正缺失。

ISQM 1 指出，事務所的目標是設計、推行及維運品質管理制度，為事務所提供以下事項之合理確信，包含：

- 事務所及其人員履行其依照專業準則和適用的法律法規規範之責任，並按照這些準則和規範執行業務；
- 事務所或案件負責會計師出具的報告在當時情況下是適當的。

該準則亦說，公共利益是藉由持續執行高品質的業務來達成，而這需要透過一個有效的品質管理制度來實現。

In December 2020, the International Auditing and Assurance Standards Board (IAASB), approved and released three new and revised standards that strengthen and modernise a firm's approach to quality management, including ISQM 1. This standard which became effective 15 December 2022 required all firms to have designed and implement the requirements of the standard and evaluate their SoQM under the new standard by 15 December 2023.

ISQM 1 is an objectives-based approach that expects firms to have a system of quality management (SoQM) that operates in a continuous and iterative manner taking into consideration the conditions, events, circumstances, actions and inactions that impact a firm. It enhances the firm's responsibilities around monitoring and remediation, emphasising the need for more proactive, real time monitoring of the SoQM, a more effective, efficient, and timely root cause analysis process, and timely and effective remediation of deficiencies.

ISQM 1 states that the objective of the firm is to design, implement and operate an SoQM that provides the firm with reasonable assurance that:

- The firm and its personnel fulfil their responsibilities in accordance with professional standards and applicable legal and regulatory requirements, and conduct engagements in accordance with such standards and requirements; and
- Engagement reports issued by the firm or engagement partners are appropriate in the circumstances.

The standard goes on to say that the public interest is served by the consistent performance of quality engagements and that this is enabled by an effective system of quality management.



PwC 聯盟聚焦於審計品質 Specific network focus on audit quality

PwC 聯盟的審計品質管理架構 PwC Network's Assurance QMSE framework

提供高品質的服務是 PwC 工作的核心，同時也是利害關係人對 PwC 的期待。

為以兼顧效率及效果的方式來提供服務，滿足客戶及其他利害關係人的期望，PwC 建立了整合事務所營運與管理風險之品質管理架構 (QMSE)。

品質管理架構(QMSE)是為了符合 ISQM 1 的目標和要求而設計的，並為 PwC 聯盟所提供一個整合品質管理至業務流程和事務所風險管理流程中的品質管理框架。在此架構下，事務所訂定一個整體性的品質目標，並輔以一系列品質管理組成要素下所訂定之細項品質管理目標。事務所需進一步設計並執行各項品質管理制度以對達成整體品質目標(該目標亦符合國際品質管理準則 1 號之目標)提供合理確信。

Delivering high-quality work is at the heart of what we do at PwC; it is what our stakeholders rightly expect of us.

To deliver services in an effective and efficient manner that meets the expectations of our clients and other stakeholders, the PwC Network has established the Quality Management for Service Excellence (QMSE) framework which integrates quality management into how each firm runs its business and manages risk.

The QMSE framework is designed to align with the objectives and requirements of ISQM 1 and provides a model for quality management in PwC firms that integrates quality management into business processes and the firm-wide risk management process. Under QMSE, our overall quality objective is supported by a series of underlying quality management objectives and each firm's SoQM should be designed and operated so that the overall quality objective, which includes meeting the objectives and requirements of ISQM 1, is achieved with reasonable assurance.

“ 整體品質目標 Overall quality objective

讓事務所有適足的能力，及指派執業人員一致性地使用本所的技術方法、流程及智慧財產與科技，透過有效率及效果的方式提供服務，以滿足事務所客戶及其他利害關係人的期望

To have the necessary capabilities in our organisation and to deploy our people to consistently use our methodologies, processes and technology to deliver services in an effective and efficient manner to fulfil the expectations of our clients and other stakeholders

正確地整合並一致化 Integrated and aligned in the right way

本所品質管理制度 (SoQM) 的品質目標包含下列從 ISQM 1 組成部分中所辨識出的品質目標，以及 PwC 聯盟所在品質管理架構中辨識出的其他目標。

- 治理及領導階層
- 攸關職業道德規範
- 客戶關係及案件之承接與續任
- 案件之執行
- 資源
- 資訊及溝通

為了協助各地聯盟所實現這些目標，PwC 全球聯盟投資大量資源持續地精進整個聯盟的服務品質，此包含建置一個堅強的專責品質管理職能組織，在聯盟層級及本事務所層級由眾多專精各項業務品管人員所協助，開發實用的工具、指引和系統，及運行一系列持續創新及科技投資的計劃。PwC 全球聯盟之審計品質管理部門 (Global Assurance Quality, GAQ) 致力於協助各地聯盟所以透過有效的政策、工具、指引及系統的方式來推廣、運作及不斷精進審計服務的品質，並監督整個聯盟之品質管理作業運行，使我們所提供的服務，達到相當程度一致的品質。

我們的聯盟體系整合並一致化這些要素以創造一個詳盡、完整且相互連結的品質管理架構；讓每個事務所依照個別情形調整適用於當地狀況的管理制度。每個事務所均應使用聯盟所提供的資源，作為成就品質的一部分，以符合本所利害關係人的期望。

Our SoQM includes quality objectives are identified from the following components of ISQM 1 as well as any additional objectives the PwC Network has identified in the QMSE framework :

- Governance and leadership
- Relevant ethical requirements
- Acceptance and continuance of client relationships and specific engagements
- Engagement performance
- Resources
- Information and communication

To help us achieve these objectives, the PwC Network invests significant resources in the continuous enhancement of quality across our network. This includes having a strong quality infrastructure supported by the right people, underlying tools and technology at both the network level and within our firm, and a programme of continuous innovation and investment in our technology. The PwC Network's Global Assurance Quality (GAQ) organisation aims to support PwC firms in promoting, enabling, and continuously improving Assurance quality through effective policies, tools, guidance and systems used to further promote and monitor quality and to build an appropriate level of consistency in what we do.

These elements have been integrated and aligned by our network to create a comprehensive, holistic and interconnected quality management framework that each firm tailors to reflect our individual circumstances. Each firm is responsible for utilising the resources provided by the network as part of our efforts to deliver quality to meet the expectations of our stakeholders.

品質管理流程 Our quality management process

各項品質管理目標的達成需仰賴品質管理流程的設計與執行，品質管理流程是由事務所與審計服務部經營團隊、各營運流程負責人、合夥人及事務所人員所建立，該流程包含：

- 辨識為了達成品質目標之品質風險
- 設計並付諸實行回應品質風險之因應對策
- 透過運用與流程相結合之監督作業 (例如：即時確信以及審計品質指標等)，以監督政策及程序設計及執行的有效性
- 持續透過根因分析及執行改善計畫，不斷地改善品質管理制度；
- 建立與品質連結的獎勵及問責制度，用於績效評估、薪酬及晉升等之決策

The achievement of these objectives is supported by a **quality management process (QMP)** established by our firm and Assurance leadership, business process owners, and partners and staff. This quality management process includes:

- identifying risks to achieving the quality objectives
- designing and implementing responses to the assessed quality risks
- monitoring the design and operating effectiveness of the policies and procedures through the use of process-integrated monitoring activities such as real-time assurance as well as appropriate Assurance quality indicators
- continuously improving the system of quality management when areas for improvement are identified by performing root cause analyses and implementing remedial actions and
- establishing a quality-related recognition and accountability framework to both set clear expectations of expected quality behaviours and outcomes and reinforce those expectations through consistent and transparent use in appraisals, remuneration, and career progression decisions

此包含整合運用審計品質指標 (Audit Quality Indicators, AQI) 來預測品質風險或議題、即時確信 (Real Time Assurance) 來預防品質風險或議題的發生、根因分析 (Root Cause Analysis) 來了解品質風險或議題發生原因及獎懲制度 (Recognition and Accountability Framework) 來深化品質行為、文化及行動

This involves the integrated use of Audit Quality Indicators to aim to predict quality issues, Real Time Assurance to aim to prevent quality issues, Root Cause Analysis to learn from quality issues and a Recognition and Accountability Framework to reinforce quality behaviours, culture and actions



本所品質管理制度 Our firm's system of quality management

本所品質管理制度必須在持續發展的基礎上設計並付諸實行以達成品質目標。而這持續進行的流程包含監督、評估、衡量、報導及回應因事務所內、外部環境變化所造成品質風險的改變，亦即本所之品質管理流程 (QMP)。本所對於品質管理的關注重點並非僅在於既有法令規則的適用，而是在於因應本所自行辨識出來的品質風險所設計及執行的相關對策，以達成本所在考量情勢、事件、特殊情形、作為及 (或) 不作為等因素下的品質目標。

風險評估流程 Our risk assessment process

過去幾年已經發生無法預期的挑戰，而本所的品質管理制度在聯盟品質管理架構 (QMSE) 下，已經協助本所偵知可能影響本所達成全面審計品質目標能力的因素，並對其可能的影響做出回應，以提供具品質的審計案件服務。我們的品質管理制度 (SoQM) 即包含針對 QMSE 架構中所辨識的品質目標執行風險評估。

本所品質管理制度考量並分析各項情勢、事件、特殊情形、作為及不作為之資訊，評估可能導致以下之情形：

- 新增或改變為達成一個或多個品質目標的品質風險
- 改變對既有品質風險的具體評估內容或影響程度
- 改變對本所品質管理制度的設計，包含風險的因應對策

品質風險係指有合理可能性發生，且單獨或與其他品質風險結合後，可能對達成一個或多個品質目標產生不利影響的風險。

Our system of quality management (SoQM) must be designed, implemented and operating on an ongoing basis to achieve the quality objectives. This ongoing process includes monitoring, assessing, evaluating, reporting, and being responsive to changes in quality risks, driven by the firm's internal and external environment. This is our Quality Management Process (QMP).

Our focus on quality management is therefore not to apply prescribed rules but rather to design and implement risk responses which are fit for purpose to manage the risks we identify in our own risk assessment and achieve the quality objective taking into consideration the conditions, events, circumstances, actions and/or inactions that may impact our SoQM.

The past several years have seen unprecedented challenges and our firm's SoQM has helped us navigate and respond to the impact that identified factors had on our ability to achieve the overall assurance quality objective - to deliver quality audit engagements. Our SoQM includes the performance of a risk assessment over the quality objectives identified in the QMSE framework.

We consider how and the degree to which a condition, event, circumstance, action or inaction may adversely affect the achievement of the quality objectives which may result in:

- New or changing quality risks to achieving one or more of the quality objectives
- Changes to the risk assessment of existing quality risks
- Changes to the design of the firm's SoQM, including the risk responses

A quality risk is one that has a reasonable possibility of occurring and individually, or in combination with other quality risks, could adversely affect the achievement of one or more quality objectives.



2023/2024 年影響本所品質管理制度之要素 2023/2024 Key factors impacting our SoQM

今年，本所已看到各種影響品質管理制度的因素，特別是以下的情勢、事件、特殊情形、作為及不作為，本所於評估時認為有調整品質管理制度之必要而做相應之改變：

Various factors impacted our SoQM during the year, with the following changes been made as a result:

永續議題

Sustainability issues

因應國際對於環境、社會及治理 (ESG) 相關議題的日益重視，及我國主管機關自 2020 年起推動「公司治理 3.0- 永續發展藍圖」中強化 ESG 資訊揭露之重大工作計畫，進一步接軌 IFRS 永續揭露準則，本所將永續報告服務之相關品質管理列入年度品質管理制度之重點。除 2022 年度成立 ESG 專責小組強化永續報告相關服務之品質管理措施外，亦設定品質管制目標、發展溫室氣體排放確信之作業程序與個案品質管制規範，並持續監督相關措施之推動，例如：遵循法令執行溫室氣體排放確信機構及人員之登錄、持續更新相關專業新知、提供一系列教育訓練及實務分享會等，以裝備事務所人員具備提供服務的能力。同時制定各項控制及管理相關案件的承接及參與案件人員的專業資格及相關工作經驗，並進一步於 2024 年將上項管理程序予以系統化，建置內部管理系統控管永續確信服務案件之人力資源。

Given the increasing international attention to environmental, social and governance (ESG) related matters, as well as the local regulator's promotion since 2020 of a "Corporate Governance 3.0 - Sustainable Development Roadmap," which seeks to enhance ESG information disclosure and align with IFRS Sustainability Disclosure Standards, we have prioritised the quality management of our sustainability reporting services as the key focus of our annual quality management reviews.

In addition to establishing an ESG Task Force in 2022 to strengthen the quality management of our sustainability-related services, we have also set out quality control goals, developed engagement-level risk and quality control policies and procedures for greenhouse gas emission assurance services, and continued to monitor the relevant measures. For instance, we comply with the local regulatory requirements for the registration of greenhouse gas emission assurance institutions and related personnel.

We also continuously provide technical training and practical sharing sessions to equip our people with the requisite professional knowledge and skills to deliver our sustainability-related services. Moreover, we have established manual controls to manage the acceptance of engagements and the professional qualifications and relevant work experience of our people who deliver such services. In 2024, we digitalised these procedures in an internal management system to ensure the quality of our people who conduct and deliver sustainability service engagements.

新審計準則公報 (ISA220(R) 及 ISA600(R)) 之推動

Implementation of new audit standards

ISA220(R)「財務報表查核之品質管理」係三號新品質管理準則中規範案件層級之準則，此號準則特別強調主辦會計師之相關責任，特別是對查核團隊成員之指導、監督及複核其工作之責任。為推動新審計準則之適用，在 2023 年本所參採 PwC 全球聯盟發出之各項查核指引、查核程序及範例，制定供審計團隊依循的作業規範，透過持續性溝通及教育訓練，暨推動品質管理計畫，宣導並監督審計團隊落實行為的改變，藉由定期檢視審計品質指標 (AQIs)，確保案件無重大異常情形。

ISA600(R)「集團財務報表查核之特別考量」將適用於財務報表開始日在 2023 年 12 月 15 日後之查核案件。此次修正特別強調集團主辦會計師對集團查核意見之責任。為可順利推動此號準則之修正，本所於 2023 年開始參考 PwC 全球聯盟陸續發出之各項指引及訓練教材，配合台灣之審計實務 (例如區分查核責任) 進行在地化調整，以協助審計團隊可提前因應。

ISA220(R) Quality Management for an Audit of Financial Statements is one of the three new international quality management standards that specify guidelines at the engagement level. It emphasises the responsibilities of the engagement partner with regard to the direction, supervision, and review of the work of engagement team members. To implement the new standard, in 2023, we adopted various guidance, procedures, and templates issued by the PwC global network to guide and facilitate our people in performing audits. Through continuous communications, training and development of self-management plans for our business units, we made sure our people were well prepared. Also, through regularly monitoring of audit quality indicators (AQIs), we can ensure that no significant exceptions arise at the engagement level in relation to ISA 220(R).

ISA600(R) Special Considerations - Audits of Group Financial Statements became effective for audits of group financial statements for periods beginning on or after 15 December 2023. The standard emphasises the responsibility of the group auditor for the group audit opinion. To successfully implement the standard, our firm started in 2023 to reference various guidelines and training materials issued by the PwC global network, which we tailored in accordance with local auditing practices (such as divided responsibilities) and promoted in advance in order to allow audit teams to early prepare.

因應全球性人力短缺之因應策略

Human capital strategy adjustment

近幾年台灣的勞動市場和全球趨勢一致，面臨人力短缺的挑戰。這當中包含著人口結構的變化、後疫情時代新世代的職場型態選擇以及 AI 興起所帶來的技能類別差距等關鍵影響因素。本所對勞動市場的快速變化，除了延續吸引人才的彈性策略，掌握薪酬市場的變動，即時調整薪酬維持競爭力；推動審計轉型計畫，透過數位工具提升來增加審計工作效益，規劃專業化分工完成審計工作分流，提高個人產值；以及賦予全員數位技能培訓，優化內部作業流程。透過各項因應措施的推展，使本所於 FY24 人力成長仍可達到將近 10%，將人力短缺可能導致的各種不確定性降到最低。

Taiwan's labour market has experienced worker shortages in recent years, as seen elsewhere around the world. Key influencing factors include demographic changes, new generation employees' workplace preferences in the post-Covid era, and skills gaps due to AI advancements. PwC Taiwan has responded to these developments by adopting flexible talent attraction strategies, monitoring and adjusting compensation packages to stay competitive in the market, promoting audit transformation through more use of digital tools and providing digital skills training to optimise internal operating processes. These measures enabled us to achieve manpower growth of nearly 10% in FY24, mitigating uncertainties related to labour shortages.

以預測為目標：確信品質指標 Aim to predict: Assurance Quality Indicators

我們定義了一套確信品質指標 (Assurance Quality Indicators; AQIs)，透過分析預測品質議題，以協助我們的審計領導團隊即早識別潛在的品質風險。此品質風險分析是我們品質管理制度 (SoQM) 的重要組成部分。確信品質指標 (AQIs) 與其他績效指標，亦是持續監控與持續改善我們品質管理制度 (SoQM) 的關鍵工具。

本所依據 PwC 全球聯盟之規範，自 2016 年起即開始導入確信品質指標 (AQIs)，由審計服務部領導階層及流程負責人帶領之各功能性部門，參酌品質管理重點，針對逐項指標進行討論，訂定每項指標之定義及其衡量之目的與標準。各功能性部門之業務流程負責人於每年度發展其工作計畫時，檢討指標項目調整之必要性以及當年度之預計目標是否需相應做出調整。續後針對各項指標之實際結果定期進行檢討，以適時辨識出有無任何可能須及時調整品質管理制度或各項推行計畫方向之狀況。

We have identified a set of Assurance Quality Indicators (AQIs) that support our Assurance leadership team with the early identification of potential risks to quality, using metrics that aim to predict quality issues. This quality risk analysis is an essential part of our SoQM, and the AQIs, in addition to other performance measures, also provide a key tool in the ongoing monitoring and continuous improvement of our SoQM.

Our firm has been implementing AQIs since 2016. Our Assurance leadership team and business process owners from various functional units routinely discuss each indicator based on the key focus areas for quality management. They establish the definition and measurement objectives for each indicator. When developing their annual work plans, the business process owners of each functional unit consider the need to adjust any indicator metric and related targets for the current year. The actual results of each AQI are regularly reviewed to timely identify any areas requiring SoQM remediation or plan adjustments.

本所監督機制及改善流程 Our monitoring and remediation process

在本報告監督機制單元 (第 49-54 頁) 裡已說明關於本所所設計、推行及運作各樣態的即時及定期監督機制，以提供本所品質管理制度攸關及可靠之資訊並協助本所就所發現缺失採取適當行動以有效並及時改善缺失。為及時並有效改善所發現之缺失，本所已設計、推行並運作根因分析作業，細節如報告第 54 頁所述。

本所監督機制、改善流程及其他來源 (如外部檢查) 所蒐集之資訊，均作為本所評估品質管理制度之用。

The Monitoring section on pages 49-54 describes the types of ongoing and periodic monitoring that our firm has designed, implemented and is operating to provide relevant and reliable information about our SoQM and to help us take appropriate actions over any identified deficiencies so we can remediate those deficiencies effectively and on a timely basis. To support the timely and effective remediation of identified deficiencies, our firm has designed, implemented and is operating a root cause analysis programme, as described on page 54.

We use the information gathered from our monitoring and remediation process, along with other sources of information, such as from external reviews, to help us evaluate our SoQM.

Statement on the effectiveness of our SoQM

本所已遵循 ISQM 1 規範架構下，完成本年度品質管理制度的評估。所長周建宏代表資誠聯合會計師事務所已評估本所品質管理制度是否針對以下事項提供合理確信：

- 事務所及事務所人員已履踐專業準則及適用的法令與主管機關規範完成所交付之職責，遵循該等準則及規定執行案件；且
- 本所或簽證會計師所出具之報告，在當時條件下係屬適當

依據本所品質管理制度所有攸關資訊，本所品質管理制度於 2024 年 6 月 30 日，針對 ISQM 1 所列各項品質目標的達成提供合理確信。

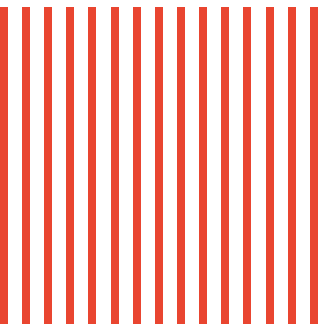
During the year, we completed our evaluation of our firm's SoQM in accordance with ISQM 1. On behalf of PwC Taiwan, our Chairman Joseph Chou evaluated whether our SoQM provides reasonable assurance that:

- The firm and its personnel fulfil their responsibilities in accordance with professional standards and applicable legal and regulatory requirements, and conduct engagements in accordance with such standards and requirements; and
- Engagement reports issued by the firm or engagement partners are appropriate in the circumstances.

Based on all the relevant information of the firm's SoQM, as at 30 June 2024, we believe our SoQM provides us with reasonable assurance that the quality objectives of ISQM 1 noted above have been achieved.

文化與價值

Our culture and values



文化與價值 Our culture and values

定義與文化

Quality definition and culture

PwC 將具有品質的服務定義為持續滿足利害關係人期待並符合所有適用的準則與政策的服務。要提供符合上述品質定義的服務，其中有一項重要要素就是在這 370,000 人的全球聯盟中建立一種文化，強調品質是每個人的責任。PwC 聯盟及本所領導團隊將持續提升品質文化視為重要目標，同時也是衡量其績效的關鍵要素。

At PwC, we define quality service as consistently meeting the expectations of our stakeholders and complying with all applicable standards and policies. An important part of our ability to deliver against this quality definition is building a culture across a network of over than 370,000 people. This culture of quality emphasises that quality is the responsibility of everyone. Continuing to enhance this culture of quality is a significant area of focus for our global and local leadership teams and one which plays a key part in the measurement of their performance.

衡量與透明度

Measurement and transparency

作為 PwC 全球聯盟的一員，每個聯盟所均應針對所有業務備置一份全面的品質管理制度 (SoQM)；每年完成一次品質管理制度執行狀況的評估；並將這些評估的結果溝通給 PwC 全球聯盟領導階層；各聯盟所領導階層就評估結果進行詳細討論，若結果未達預期目標，則各聯盟所領導階層應就所商定的改善計畫承擔責任，確保該計畫得以有效實施。

隨著所提供服務的變化與發展，以及利害關係人的需求和期望的變化，PwC 全球聯盟不斷檢視和更新品質管理制度的規模、範圍和運作方式，並投資於提升服務品質的各項計畫。

For all our businesses, each PwC firm – as part of the agreement by which they are members of the PwC network – is required to have in place a comprehensive system of quality management (SoQM); to annually complete a SoQM performance assessment; and to communicate the results of these assessments to global leadership. These results are then discussed in detail with the leadership of each local firm and if they are not at the level expected, a remediation plan is agreed with local leadership taking personal responsibility for its successful implementation.

As the services that our network provides change and develop, and the needs and expectations of our stakeholders also change, the PwC network is continually reviewing and updating the scale, scope and operations of our PwC firms' systems of quality management and investing in programmes to enhance the quality of the services that the PwC network provides.



事務所對品質的承諾 Our commitment to quality

領導與高層之基調 Leadership and tone at the top

資誠的使命和價值觀是我們成功的基礎。資誠的使命是「營造社會誠信，解決重要問題」，而我們的價值觀幫助我們實現這一目標。資誠的使命揭示我們「為何」而做；資誠的策略則指引我們要「做什麼」。資誠的文化、價值觀和行為則決定了「如何」實現使命和策略。這構成了我們品質管理架構的基礎，並落實至日常營運，包括領導團隊行動，專業人員執行案件，以及如何向社會大眾在重要的事務上建立信任。

信任 Trust in what matters

企業價值已不僅由財務數字而定，企業在環境、社會與治理面向之永續作為，資訊安全防護與管理，各國監理法規接軌並遵循，均影響利害關係人如何衡量企業的完整價值。因此，資誠持續發展的審計與確信服務，非僅在企業財務報導部分，還擴及更廣泛資訊揭露範圍取得利害關係人的信任。

資誠遵循嚴謹的準則，對於客戶所揭露對利害關係人具有重大性與攸關性之資訊，例如財務績效報告、永續報告與碳排放揭露、企業風險管理與內部控制等，進行查核或確信，給予專業意見。經過高品質確信的資訊，有利於獲得利害關係人信任，並且能提升企業當責性，是客戶追蹤並改善績效的基礎，有助於客戶優化營運流程，使客戶強化經營體質、提升聲譽，創造企業得以永續的價值。

Our purpose and values are the foundation of our success. Our purpose is to build trust in society and solve important problems, and our values help us deliver on that purpose. Our purpose reflects 'why' we do what we do, and our strategy provides us with the 'what' we do. 'How' we deliver our purpose and strategy is driven by our culture, values and behaviours. This forms the foundation of our system of quality management and permeates how we operate, including guiding our leadership actions, and how we deliver 'trust in what matters'.

Today companies are judged on far more than financial outcomes. A company's performance in areas like ESG, cybersecurity, integration and compliance with international regulations can affect how stakeholders measure the complete value of an enterprise. That's why we're evolving our assurance offering to provide confidence not just in companies' financial statements but in their broader impact.

We apply rigorous standards to analyse companies' performance and give professional advice that is material and relevant to stakeholders, such as financial performance reports, sustainability reports and carbon emissions disclosures, enterprise risk management and internal controls. High-quality and reliable information is conducive to gaining the trust of stakeholders, and can enhance corporate accountability. It is the basis for companies to track and improve performance, helps companies optimize operating processes, enables these firms to strengthen their business constitution, enhance their corporate reputations, and grow enterprise value.

當資誠與客戶和同事合作，以營造社會信任並解決重要問題時，我們的核心價值為：

When working with our clients and our colleagues to build trust in society and solve important problems, we:



誠正
Act with integrity



進取
Make a difference



關懷
Care



合作
Work together



創新
Reimagine the possible

這文化和核心價值是透過領導階層向所有合夥人與員工溝通事務所對品質的承諾及要求作為支撐。由所長與經營管理團隊向全所傳達對於品質的重視，並由案件合夥人在個別案件中落地實踐。溝通的重點在於獎勵本所團隊優良品質表現，與需要進一步採行的改善措施。領導團隊和案件會計師在這些措施中帶頭執行，他們在與客戶和團隊的互動中樹立行為榜樣。我們也透過各種管道瞭解員工是否接收到領導階層清楚傳遞了品質對於事務所成功的重要性，從這些調查與瞭解的結果，我們相信我們的員工瞭解本所的品質目標。提供高品質的服務是我們的使命與審計服務策略的核心，而其重點就在於加強客戶、資本市場與社會大眾的信任與透明度。

This culture is supported by appropriate tone at the top through regular communication from leadership to all partners and staff about the firm's commitment to quality. Key messages are communicated to our firm by our Senior Partner and our leadership team and are reinforced by engagement partners. These communications focus on what we do well and actions we can take to make enhancements. Leadership and engagement partners take the lead on these actions as they role model the expected behaviours in interactions with clients and teams. We measure whether our people believe that our leaders' messaging conveys the importance of quality to the success of our firm. Based on this tracking, we are confident our people understand our quality objectives. Delivering service of the highest quality is core to our purpose and our Assurance strategy, the focus of which is to strengthen trust and transparency in our clients, in the capital markets and wider society.



加強：獎勵與問責紀律架構 Reinforce: Recognition and accountability framework

本所的獎勵與問責紀律架構 (以下簡稱 RAF) 係將品質深植在事務所人員於執行本所策略所做的每件事情上，特別是提供給客戶的服務，及如何透過團隊合作以提供高品質服務。案件合夥人及品質複核會計師等均須對品質行為及品質結果負責。本所 RAF 考量及強調下列要素：

品質結果

本所提供透明的品質結果以供衡量品質目標之達成。品質結果的分類制定係考量工作成果及內容是否符合專業準則的要求及 PwC 全球聯盟組織和本所所訂定之標準及政策。

行為

本所針對 1. 與品質有關的正確態度；2. 領導階層對品質的基調及 3. 對品質目標實踐的積極參與等條列各種參考範例，並設定了預期的行為典範，以作為衡量之參考。

介入與肯定

本所已建置介入與肯定程序，對於品質行為及結果即時矯正或表揚，以促進及強化正向行為並驅動品質文化。

懲罰與獎勵

本所已實行與品質結果與行為相稱的財務及非財務性獎勵與懲罰措施，並足以激勵同仁為達成品質目標而展現之正確行為。

本所制定及推行問責政策多年，亦隨時配合 PwC 全球聯盟因應環境變化所制訂指引而調整；本所之 RAF 政策經領導階層同意頒布後，均會向合夥人及同仁進行溝通說明。當有任何 (每年至少一次) 品質結果 (例如：內外部品質檢查結果或特定行為表現等)，即會啟動討論及執行獎懲程序，並由領導階層監督後續執行狀況 (包含必要矯正作業)。

Our Recognition and Accountability Framework (RAF) reinforces quality in everything our people do in delivering on our strategy, with a focus on the provision of services to our clients, how we work with our people and driving a high-quality culture. Our RAF has been designed to both set clear expectations of expected quality behaviours and outcomes and reinforce those expectations by holding Partners accountable for quality behaviours and quality outcomes. Our RAF considers and addresses the following key elements:

Quality outcomes

We provide transparent quality outcomes to measure the achievement of the quality objectives. Our quality outcomes take into account meeting professional standards and the PwC network and our firm's standards and policies

Behaviours

We have set expectations of the right behaviours that support the right attitude to quality, the right tone from the top and a strong engagement with the quality objectives

Interventions / recognition

We have put in place interventions and recognition that promote and reinforce positive behaviours and drives a culture of quality

Consequences / rewards

We have implemented financial and non-financial consequences and rewards that are commensurate to outcome and behaviour and sufficient to incentivise the right behaviours to achieve the quality objectives

PwC Taiwan has long established and implemented an RAF, which is regularly updated in accordance with network guidelines and in response to external changes. Subject to the approval of our leadership team, the RAF is communicated to all partners and staff. An annual (at least) discussion takes place about quality findings from internal/external quality inspections or specific behavioural performance outcomes. Rewards and punishments are imposed and our leadership team supervises their subsequent implementation (including any necessary corrective actions).

職業道德、獨立性及客觀性 Ethics, independence and objectivity

職業道德 Ethics

在 PwC，我們遵守國際會計師職道準則委員會 (the International Ethics Standards Board for Accountants, IESBA) 所制訂之會計師職業道德守則的基本原則，包括：

1. 誠信

在所有專業和業務關係中保持直率和誠實。
2. 客觀

不允許偏見、利益衝突或受他人 (事) 過度影響而凌駕於專業或商業判斷之上。
3. 專業職能與應有的注意

保持專業知識和技能，以確保客戶或雇主獲得符合當前之實務發展、法規要求與專業知識與技能之專業服務，並用心地依循適用的技術與專業準則執事。
4. 保密

尊重因業務關係所獲得信息的機密性。除非基於法律要求或專業之權利或義務，如未經適當授權，不得向第三方揭露任何信息，亦不得因專業會計師或第三方之個人利益而使用該資訊。
5. 專業行為

遵守相關法律法規，避免任何使專業遭受懷疑的行為。

PwC 全球聯盟標準 (PwC network standards) 適用於全球 PwC 所有聯盟所，規範內容包括道德和商業行為、獨立性、反洗錢、反壟斷 / 公平競爭、反賄賂、資訊保護、事務所及合夥人稅負、制裁法、內部稽核和內線交易。我們遵守上述道德要求，並努力實踐。所有合夥人與員工都接受年度培訓，並提交獨立性暨風險管理政策遵循聲明書 (Annual Compliance Confirmation)，以確認其充分瞭解及遵循本所的道德及法令要求。所有合夥人及員工都應遵守這些標準，並由資誠領導階層監督整體遵循情況。

At PwC, we adhere to the fundamental principles of ethics set out in the International Ethics Standards Board for Accountants (IESBA) Code of Ethics for Professional Accountants (the Code), which are:

- Integrity

to be straightforward and honest in all professional and business relationships.
- Objectivity

to not allow bias, conflict of interest or undue influence of others to override professional or business judgements.
- Professional competence and due care

to maintain professional knowledge and skill at the level required to ensure that a client or employer receives competent professional service based on current developments in practice, legislation and techniques and act diligently and in accordance with applicable technical and professional standards.
- Confidentiality

to respect the confidentiality of information acquired as a result of professional and business relationships and, therefore, not disclose any such information to third parties without proper and specific authority, unless there is a legal or professional right or duty to disclose, nor use the information for the personal advantage of the professional accountant or third parties.
- Professional behaviour

to comply with relevant laws and regulations and avoid any action that discredits the profession.

Our network standards applicable to all network firms cover a variety of areas including ethics and business conduct, independence, anti-money laundering, anti-trust/fair-competition, anti-corruption, information protection, firm's and partner's taxes, sanctions laws, internal audit and insider trading. We take compliance with these ethical requirements seriously and strive to embrace the spirit and not just the letter of those requirements. All partners and staff undertake annual mandatory training, as well as submitting Annual Compliance Confirmations, as part of the system to support appropriate understanding of the ethical requirements under which we operate. Partners and staff comply with the standards developed by the PwC Network and leadership in PwC Taiwan monitors compliance with these obligations.

除了 PwC Values (誠信、進取、關懷、合作、創新) 和 PwC Purpose，資誠亦遵循 PwC 全球聯盟行為準則及相關政策等，清楚地說明對合夥人及同仁行為的期望，以使我們能建立公眾信任。由於可能面臨的情況千變萬化，PwC 聯盟標準提供了多種情況下的指引，並且都具有一個共同的目標—做正確的事。

在聘用或到職時，資誠提供員工及合夥人 PwC 全球聯盟行為準則及在職涯中被期待應恪守的行為，如同價值及行為準則中的期許，當我們在面對困難或觀察到行為不一致時，應公平、誠實且專業地提出或表達疑慮。此外，合夥人及員工均應完成提供道德與行為議題的培訓課程。

PwC 已推出一個全聯盟性道德服務熱線網，供任何人對合夥人及同仁之行為可能與行為準則及政策規範有不一致之疑慮時得以提報專責單位處理。每一個聯盟所均有獨立且機密的專屬熱線，道德服務熱線亦提供予第三方（包括客戶）使用，該管道提供給我們的合作夥伴、員工和第三方一個可放心地提出疑問或疑慮，無須擔心遭到報復。

所有內部和外部利益關係者均可利用 (<https://www.pwc.com/ethics>) 獲取關於 PwC 行為準則及道德服務熱線之相關資訊。

資誠已採用問責制度，以促進糾正不符合行為準則的行為。

最後，經濟合作暨發展組織 (OECD) 提供包括 OECD 跨國企業準則《OECD 準則》等不具約束力的原則與標準，為企業之全球運營提供重要的商業行為指引。《OECD 準則》為制定適用的合規要求和標準提供了有意義的框架。儘管 PwC 全球聯盟係由不構成跨國公司或企業的獨立法人個體組成，PwC 全球聯盟標準和政策仍是依據符合《OECD 準則》的目的和目標所制定的。

每年 PwC 進行員工滿意度調查，於 2024 年之調查中，道德相關題目滿意度達 74%，與去年結果一致，題目例舉如下：

- 我的同事展現出與 PwC Global 行為準則要求一致的行為。
- 在 PwC，我可以公開表達意見，包括提出我的觀點或疑慮，即使我的觀點可能與他人不同。且我能自在地回報說明違反行為準則的情況，請不會擔心造成負面後果。

In addition to the PwC Values (Act with Integrity, Make a difference, Care, Work together, Reimagine the possible) and PwC Purpose, PwC Taiwan has adopted PwC's Global Code of Conduct, Network Standards and related policies that clearly describe the behaviours expected of our partners and other professionals-behaviours that will enable us to build public trust. Because of the wide variety of situations that our professionals may face, our standards provide guidance under a broad range of circumstances, but all with a common goal-to do the right thing.

Upon hiring or admittance, PwC Taiwan provides an overview of the PwC Global Code of Conduct and the expected behaviors for all partners and staff, who should follow these expectations throughout their professional careers at our firm. As part of the values and expectations in the Code, they also have a responsibility to report and express concerns, and to do so fairly, honestly, and professionally when dealing with a difficult situation or when observing conduct inconsistent with the Code. In addition, every partner and staff are required to complete new hire training, which covers the ethics and compliance network standards, including ethics and the Code of Conduct.

PwC has implemented a network-wide confidential ethics helpline for the reporting of questions or concerns related to behaviours that are inconsistent with the Code of Conduct and related policies. Every PwC firm has a separate and secure tier of the ethics helpline for their confidential matters and investigations. The ethics helpline is also available for third parties, including clients. The ethics helpline allows our partners, staff and third parties to feel safe raising a question or concern without fear of retaliation.

The PwC Code of Conduct and the ethics helpline are available on-line for all internal and external stakeholders at <https://www.pwc.com/ethics>.

PwC Taiwan has adopted an accountability framework to facilitate remediation of behaviours that are inconsistent with the Code of Conduct.

Finally, the Organisation for Economic Co-operation and Development (OECD) provides guidance, including the OECD Guidelines for Multinational Enterprises (the OECD Guidelines), by way of non-binding principles and standards for responsible business conduct when operating globally. The OECD Guidelines provide a valuable framework for setting applicable compliance requirements and standards. Although the PwC network consists of firms that are separate legal entities which do not form a multinational corporation or enterprise, PwC's network standards and policies are informed by and meet the goals and objectives of the OECD Guidelines.

PwC annually conducts a Global People Survey. The 2024 survey results for our Taiwan firm show that the satisfaction score in relation to ethics-related questions was 74%, which is consistent with the previous year's result. Examples of these questions include:

- The people I work with demonstrate conduct consistent with PwC's Global Code of Conduct.
- At PwC, I feel comfortable discussing or reporting ethical issues and concerns without fear of negative consequences.

獨立性及客觀性 Independence and objectivity

作為財務報表的簽證會計師和其他專業服務的提供者，我們始終堅持客觀、誠信和專業執業的基本原則。對審計及確信服務客戶而言，獨立性是上述所有要求的基石。遵守獨立性及相關原則是我們服務客戶和資本市場的保證。

PwC 全球獨立政策是依據國際會計師職業道德準則（包括國際獨立性準則）而訂定，也是所有 PwC 聯盟所皆同意遵循的基本準則，包括在必要時與客戶保持獨立性所應遵循的流程。

美國證券交易委員會（SEC）的獨立性規定在某些方面較全球獨立政策嚴格。因考量該規定所涵蓋之範圍及其對 PwC 聯盟所的影響，全球獨立性政策納入較其嚴格的 SEC 規定。除了全球獨立性政策中的基本準則外，受到 SEC 規範的企業也需遵循這些額外的 SEC 規定。

本所由具備適當資歷和專業的專責合夥人（稱為“獨立性負責人”）負責落實 PwC 全球獨立政策，包括管控相關獨立性流程並提供業務支援。該負責人帶領約 17 名獨立性專業同仁。獨立性相關事務會定期呈報事務所的策略風險委員會，以進行討論，並在必要時上報事務所決策管理團隊以尋求解方。

As auditors of financial statements and providers of other types of professional services, PwC firms and their partners and staff are expected to comply with the fundamental principles of objectivity, integrity and professional behaviour. In relation to assurance clients, independence underpins these requirements. Compliance with these principles is fundamental to serving the capital markets and our clients.

The PwC Global Independence Policy, which is based on the Code, including International Independence Standards, contains minimum standards with which PwC firms have agreed to comply, including processes that are to be followed to maintain independence from clients, when necessary.

The independence requirements of the United States Securities and Exchange Commission (SEC) are, in certain instances, more restrictive than the Global Independence Policy. Given the reach of these requirements and their impact on PwC firms in the network, the Policy identifies key areas where an SEC requirement is more restrictive. Provisions that are specifically identified as applicable to SEC restricted entities must be followed in addition to, or instead of, the Policy in the associated paragraph.

PwC Taiwan has a designated partner (known as the 'Partner Responsible for Independence' or 'PRI') with appropriate seniority and standing, who is responsible for implementation of the PwC Global Independence Policy including managing the related independence processes and providing support to the business. The PRI is supported by a team of about 17 independence specialists. Independence matters are reported to the Firm's Strategic Risk Council for discussion/resolution on a regular basis throughout the year, and are escalated to the Firm leadership for resolution where necessary.



獨立性政策與實踐 Independence policies and practices

PwC 全球獨立性政策包括（但不限於）以下內容：

The PwC Global Independence Policy includes topics on the following areas:

- 個人及事務所獨立性：包括持有財務利益和其他財務安排（例如合夥人、員工、事務所及其退休計劃的銀行帳戶及貸款）的政策和指引；
personal and firm independence, including policies and guidance on the holding of financial interests and other financial arrangements, e.g., bank accounts and loans by partners, staff, the firm and its pension schemes;
- 非審計專業服務的提供及收費方式：此政策的詳細規範訂定於 SOPS (Statements of Services)，旨在針對向審計客戶及其關係企業提供非審計專業服務時適用的政策及規定提供實務上的相關指引；
non-audit services and fee arrangements. The policy is supported by Statements of Permitted Services (SOPS), which provide practical guidance on the application of the policy in respect of non-audit services to audit clients and related entities;
- 商業關係：包括商業合作關係（例如合資企業及聯合行銷）以及常規交易之買賣關係的相關政策和指引；及
business relationships, including policies and guidance on joint business relationships (such as joint ventures and joint marketing) and on purchasing of goods and services acquired in the normal course of business; and
- 承接新的審計和確信客戶，以及後續承接擬向這些客戶提供的任何非確信服務之相關政策和指引。
acceptance of new audit and assurance clients, and the subsequent acceptance of any non-assurance services to be provided to those clients.



除上述之全球獨立性政策外，全球風險管理政策中尚有關於重要查核會計師（Key Audit Partners）輪調之獨立性相關規範。

為落實會計師之獨立性及客觀性，避免會計師因長期服務同一客戶而損及會計師之客觀性及降低專業上應有之注意，資誠針對簽證會計師之輪調規範，於 2023 年 12 月 15 日起正式全面接軌國際職業道德規範，對屬於對公眾利益有影響之企業（如上市櫃案件或金融銀行業等），其主辦會計師、品質複核會計師及其他重要查核會計師需在服務滿七年後，分別停止提供服務至少五年、三年及二年。

上述政策及程序之設計與建置在協助 PwC 聯盟所於提供審計及相關服務時遵循獨立性之專業及監管準則。當有內外環境變動時，包括會計師職業道德守則 (the Code) 或因應營運事項的任何變更，相關政策及程序均會適時更新並經審慎複核。

若有台灣之相關獨立性法令規範嚴於全球聯盟政策時，本所亦會在 PwC Global Independence Policy 下，制訂增補規範以供合夥人及同仁遵循。

In addition, there is a Network Risk Management Policy governing the independence requirements related to the rotation of key audit partners.

To strengthen our independence and objectivity, PwC Taiwan issued rules on 15 December 2023 requiring audit partner rotation for public interest entities (PIEs, including listed companies and certain financial institutions). Engagement partners, quality review partners and other key audit partners must rotate off after seven years, and are subject to a cooling-off period of five, three and two years, respectively.

These policies and processes are designed to help PwC firms comply with relevant professional and regulatory standards of independence that apply to the provision of assurance services. Policies and supporting guidance are reviewed and revised when changes arise such as updates to laws and regulations, including any changes to the Code or in response to operational matters.

PwC Taiwan supplements the PwC Global Independence Policy as required by Taiwan regulations where they are more restrictive than the network's policy.

獨立性相關系統工具 Independence-related systems and tools

身為 PwC 全球聯盟所的一員，PwC Taiwan 透過以下用於協助所有 PwC 聯盟所及其成員符合獨立性政策及規範的系統工具，以確保獨立性遵循：

As a member of the PwC network, PwC Taiwan has access to a number of systems and tools which support PwC firms and their personnel in executing and complying with their independence policies and procedures. These include:

全球中央客戶管理系統 (CES) The Central Entity Service (CES)

包含 PwC 聯盟所的確信客戶及其關係企業（包括所有公眾利益審計客戶及受美國 SEC 規範的企業）及其相關證券之資訊。在承接新的非審計服務或建立新的商業關係之前，CES 協助判斷 PwC 聯盟所之客戶的獨立性受限狀況。此系統也將相關資訊匯入下述全球證券系統及服務授權審核流程；

which contains information about all PwC assurance clients and their related entities (including all public interest audit clients and SEC restricted entities) as well as their related securities. CES assists in determining the independence restriction status of clients of PwC firms before entering into a new non-audit service or business relationship. This system also feeds Independence Checkpoint and the Authorisation for Services system;

全球證券系統 (Checkpoint) 'Independence Checkpoint'

協助所有合夥人及專業人員在進行投資前針對投資標的進行預先審核，並用於申報及記錄後續的投資及處分。當 PwC 承接新的審計客戶或有價證券的限制狀態改變時，系統會自動通知持有相關有價證券的人員，必要時要求其處分該有價證券；

which facilitates the pre-clearance of securities by all partners and practice staff before acquisition and is used to record their subsequent purchases and disposals. Where a PwC firm wins a new audit client or there is a change in the restriction status of a security, this system automatically informs those holding relevant securities of the requirement to sell the security where required;

服務授權審核流程 (AFS) Authorisation for Services (AFS)

此全球系統協助非審計服務案件合夥人及主辦會計師之間就擬提供的非審計服務進行溝通，記錄任何可能產生的獨立性威脅分析以及擬採取的必要防護措施，並作為主辦會計師得到服務允許性之結論的記錄；及

which is a global system that facilitates communication between a non-audit services engagement leader and the audit engagement leader, regarding a proposed non-audit service, documenting the analysis of any potential independence threats created by the service and proposed safeguards, where deemed necessary, and acts as a record of the audit partner's conclusion on the permissibility of the service;

全球獨立性違規事項報告系統 Global Breaches Reporting System

用於通報具有跨境影響（例如，發生於某一地區的違規事項影響另一地區的審計關係）的違反外部審計獨立性規範事項（例如，違反主管機關制定的法規或職業道德規範）。所有通報的違規事項皆根據國際職業道德準或其它適用之獨立性規範則進行評估和處理。

which is designed to be used to report any breaches of external auditor independence regulations (e.g., those set by regulation or professional requirements) where the breach has cross-border implications (e.g., where a breach occurs in one territory which affects an audit relationship in another territory). All breaches reported are evaluated and addressed in line with the Code or relevant independence regulations.

本所也有一些針對當地需求的系統工具，其中包括：

PwC Taiwan also has a number of Taiwan-specific systems, which include:

輪調監督 Rotation supervision

本所擔任受輪調規範之會計師及資深查核人員符合輪調規定的監控系統。

is a rotation tracking system that monitors compliance with PwC Taiwan's audit rotation policies for engagement leaders, quality review partners, other key audit partners and senior staff involved in audit engagements.

商業關係系統 (BR 系統) Registry of business relationships system

是從獨立性角度審核商業合作關係的系統。BR 系統協助本所確保對新增和既有的商業合作關係遵循相關的獨立性要求。此系統協助獨立辦公室收集相關資訊，從獨立的角度評估擬建立的商業合作關係的允許性，並監督已核准的既有商業合作關係的持續允許性。

is used to clear joint (close) business relationships from an independence perspective and helps to ensure that we are in our compliance with the relevant requirements for new and existing joint business relationships. Our Independence Office uses the BR system to gather related information, assess the permissibility of proposed joint business relationships and to monitor the continued permissibility of existing approved relationships.

執行個人獨立性檢查的系統 Personal independence audits

以檢測並監控本所合夥人及專業人員所持有的投資符合本所的個人獨立性規定。

are regularly performed to test and monitor compliance with personal independence requirements in relation to any investments held by the partners and practice staff of PwC Taiwan.

獨立性教育訓練和聲明

Independence training and confirmations

PwC Taiwan 提供的獨立性教育訓練包括：(i) 針對新進人員介紹獨立性政策及規定的入職培訓，(ii) 針對晉升同仁提供獨立性相關知識的里程碑培訓，以及 (iii) 針對所有合夥人和專業人員提供有關政策或外部法規變更的年度培訓。

合夥人和同仁視情況透過電腦線上課程、或由獨立性專員提供的實體課程參加培訓。

所有合夥人和專業人員皆需完成年度獨立性遵循聲明書，以確認其遵守相關的獨立性政策，包括個人的獨立性規範。此外，所有合夥人確認所負責的所有非審計專業服務及商業關係皆符合政策，且在承接這些業務和建立這些關係時已遵循相關規定及流程。

PwC Taiwan provides (i) onboarding training on introducing independence policy and requirements to new joiners, (ii) milestone training on relevant independence knowledge at promotion, and (iii) annual training for changes in policy or external regulation to all partners and practice staff.

Partners and staff receive these trainings via computer-based training or face-to-face training delivered by PwC Taiwan's independence specialists, as appropriate.

All partners and practice staff are required to complete an annual compliance confirmation, whereby they confirm their compliance with relevant aspects of the PwC firm's independence policy, including their own personal independence. In addition, all partners confirm that all non-audit services and business relationships for which they are responsible comply with policy and that the required processes have been followed in accepting these engagements and relationships.

獨立性監督和違紀處理政策

Independence monitoring and disciplinary policy

PwC Taiwan 有責監督其獨立性遵循的品質管理系統，以確保其有效性。除上述獨立性遵循聲明書為監督機制的一環外，我們也執行下列流程：

- 獨立性控制和流程；
- 對合夥人和專業人員進行個人獨立性遵循檢查，以監測獨立性政策的遵循情形；及
- 針對 PwC 全球聯盟標準 (PwC network standards) 有關獨立性準則的遵循情形進行年度評估。

PwC Taiwan 的監督和檢查結果會定期向事務所的決策管理團隊報告。

PwC Taiwan 制定問責框架和紀律政策和機制，以促進獨立性政策和流程的遵循，並要求通報及處理任何違反獨立性的事項。

這包括與客戶的審計委員會討論違反事項的性質、評估違反事項對事務所和委任小組的獨立性影響，以及採取必要的行動或防護措施以維持客觀性。儘管大多數的違反事項都很輕微且歸因於無心的疏失，但所有違反事項都會被嚴肅對待並受到適當的調查。對任何已發現的獨立性違反事項所進行的調查狀況，也會用於判斷及評估是否需進一步改善 PwC Taiwan 的系統和流程，及是否需提供額外的指引和教育訓練。

PwC Taiwan is responsible for monitoring the effectiveness of its system of quality management in managing compliance with independence requirements. In addition to the confirmations described above, as part of this monitoring, we perform:

- Compliance testing of independence controls and processes;
- Personal independence compliance testing which is carried out for partners and practice staff as a means of monitoring compliance with independence policies; and
- An annual assessment of our firm's adherence with the PwC network's standard relating to independence.

The results of PwC Taiwan's monitoring and testing are reported to the firm's management on a regular basis with a summary reported to them on an annual basis.

PwC Taiwan has an accountability framework and supporting disciplinary policies and mechanisms in place that promote compliance with independence policies and processes, and that require any breaches of independence requirements to be reported and addressed.

This would include discussion with the client's audit committee regarding the nature of a breach, an evaluation of the impact of the breach on the independence of the PwC firm and the engagement team and the need for actions or safeguards to maintain objectivity. Although most breaches are minor and attributable to an oversight, all breaches are taken seriously and investigated as appropriate. The investigations of any identified breaches of independence policies also serve to identify the need for improvements in PwC Taiwan's systems and processes and for additional guidance and training.

審計業務承接前之考量 Considerations in undertaking the audit

資誠評估新客戶是否承接及既有客戶是否繼續提供服務的原則，是本所展現品質使命並創造公眾信任之基礎。為此，本所建立客戶承接及續任相關政策及程序，以協助查核團隊在承接前進行評估，考量查核團隊之適任性、是否有足夠之時間及人力資源、能否符合各項職業道德準則之遵循（包含獨立性）規範，且需考量客戶之道德與誠信等因素，以決定是否承接新客戶。對既有客戶是否繼續提供服務，查核團隊亦須依政策定期再執行相關評估，必要時，依相關政策及程序終止客戶或案件之委任。本所之承接與續任政策及程序著重風險與品質之考量，所以並不會以財務或營運目標之優先而致不適當的判斷來影響承接與續任客戶關係。

Our principles for determining whether to accept a new client or continue serving an existing client are fundamental to delivering quality, which we believe goes hand-in-hand with our purpose to build trust in society. We have established policies and procedures for the acceptance of client relationships and audit engagements that consider whether we are competent to perform the engagement and have the necessary capabilities including time and resources, can comply with relevant ethical requirements, including independence, and have appropriately considered the integrity of the client. We reassess these considerations in determining whether we should continue with the client engagement and have in place policies and procedures related to withdrawing from an engagement or a client relationship when necessary. The policies and processes we have in place emphasise risk and quality considerations such that financial and operational priorities do not lead to inappropriate judgements about whether to accept or continue a client relationship.



客戶及案件之承接與續任

Client and engagement acceptance and continuance

本所採用由 PwC 聯盟設計及開發 “Acceptance” 系統以協助查核團隊執行客戶及案件之承接及續任。Acceptance 系統可協助查核團隊及事務所風險管理團隊，對既有客戶或潛在客戶所辨識之風險是否可控制來進行評估，並進一步決定是否應與客戶及其管理階層往來。

透過 Acceptance 系統的使用，能更具體地在以下面向協助查核團隊及本所管理階層及風險管理團隊：

PwC Taiwan has a process in place to identify acceptable clients based on the PwC network's proprietary decision support systems for audit client acceptance and retention (called Acceptance). Acceptance facilitates a determination by the engagement team, business management and risk management specialists of whether the risks related to an existing client or a potential client are manageable, and whether or not PwC should be associated with the particular client and its management. More specifically, this system enables:

協助查核團隊 Engagement teams

- 依專業準則要求，紀錄承接及續任前團隊所考量事項；
To document their consideration of matters required by professional standards related to acceptance and continuance;
- 辨識及記錄所發現的風險項目及擬採行之因應措施，如調整查核人力或查核策略或增設防護措施以降低以辨識之風險；或拒絕承接案件；及
To identify and document issues or risk factors and their resolution, for example through consultation, by adjusting the resource plan or audit approach or putting in place other safeguards to mitigate identified risks or by declining to perform the engagement; and
- 評估個案承接或續任客戶及案件之風險
To facilitate the evaluation of the risks associated with accepting or continuing with a client and engagement.

協助資誠台灣管理階層及風險管理團隊 PwC firms (including PwC firm leadership and risk management)

- 評估查核團隊就承接或續任客戶及案件所辨識出風險
To facilitate the evaluation of the risks associated with accepting or continuing with clients and engagements;
- 對事務所客戶及案件之風險有全面性掌握及了解；
To provide an overview of the risks associated with accepting or continuing with clients and engagements across the client portfolio; and
- 瞭解全球 PwC 聯盟所採用之風險評估方法、基礎及最低限度考量項目，包含如洗錢防制、經濟制裁、跨國型客戶利益衝突等
To understand the methodology, basis and minimum considerations all other PwC firms in the network have applied in assessing audit acceptance and continuance.

人才策略

Our people



我們的人才 Our people

人才策略 People strategy

PwC Taiwan 依據全球新戰略『新方程』發展人才策略。我們聚焦於成為人才發展的領導者，讓我們的員工能在瞬息萬變的世界中更加靈活與自信。全球人才策略主要包含：在變革的時代佈署韌性靈活的模式，來支援員工關懷和優化服務的提供，實現更大價值；在多變的環境中培養多元包容的領導者；讓我們的員工能夠適應今日的現實與明日的可能。

PwC Taiwan 的人才策略涵蓋以下內容：驅動多元價值體驗，實踐數位轉型之人才關鍵能力。體現新職能之變革紮根，助力員工解鎖未來技能。豐厚健康身心量能，推動高效能工作之養成。

Our people strategy was developed in support of our broader business strategy, The New Equation. We are focused on being the world's leading developer of talent and enabling our people with greater agility and confidence in a rapidly changing world. Specific focus areas include creating a resilient foundation for times of change through supporting the well-being of our people and enabling effective delivery; developing inclusive leaders for a shifting world; and enabling our workforce for today's realities and tomorrow's possibilities.

PwC Taiwan people strategy includes the agenda as follows, Driving diverse value experiences and practicing key digital transformation capabilities. Implementing the Evolved PwC Professional, helping employees unlock future skills. Enriching physical and mental well-being to promote the development of high-performance work.



審計品質指標 Audit Quality Measures

- 員工平均留任率
Average staff retention rate
- 上市櫃公司年度查核主辦會計師及理級以上同仁參與比率
Partner and manager hours in relation to total engagement hours
- 查核上市櫃公司之團隊成員於各查核階段（規劃階段及執行階段）投入比率
Measure of project management/phasing of the audit, for example, actual utilisation in relation to planned and actual to budgeted hours at period end

The PwC Professional

The PwC Professional 是我們期望所有員工在各個層級中展現的行為準則，無論是與同事之間還是與客戶及其他利害關係人互動時都應遵循。當我們專注於指導互動的行為時，就能創造建立信任的機會，並賦予我們的團隊實現卓越成果的能力。這就是我們「營造社會誠信・解決重要問題」的方式。

The PwC Professional is the set of behaviours we expect of all our people, at all levels, to demonstrate with each other and with our clients and other stakeholders. When we focus on the behaviours that guide our interactions, we create opportunities to build trust and empower our teams to deliver distinctive outcomes. This is how we build trust in society and solve important problems.

合夥人年資
Years' experience of our partners

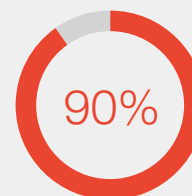


理級以上同仁年資
Years' experience of managers and above

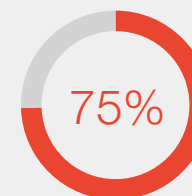


FY24 員工平均留任率
FY24 Average retention rate by staff level

理級以上同仁
Managers and above



非理級同仁
Other staff





多元性與包容性 Inclusion and diversity

在 PwC，我們致力於營造具歸屬感與公平文化的組織，讓我們多元化的團隊成員得以蓬勃發展並深感認同。PwC 全球網絡推廣由行動規劃、問責制度及各類倡議主張為核心的「包容為先」策略，以確保該主張得以落實。

我們擁抱並鼓勵差異，支持同仁在性別平等、身心障礙關懷、LGBT+ 與社會共融等面向，積極培養具包容性的工作與領導技能，藉以確保內部機制與行為展現具包容性。

At PwC, we're an organisation that fosters a culture of belonging and equity where our diverse workforce can thrive and feel like they belong. We do this by delivering on our Inclusion First strategy, which is centred on action, accountability and advocacy, in each of our member firms, across the PwC network.

We embrace and encourage differences and help our people actively develop the skills to work and lead inclusively with our focus on gender equity, disability inclusion, LGBT+ inclusion and social inclusion. Underpinning this is ensuring our systems and behaviours are inclusive.



人才招募 Recruitment

PwC Taiwan 致力於專業人才招募、培育及留才，秉持正直誠信及提供高品質的專業服務，善盡我們對社會的責任。我們依據 PwC 全球職能架構建立行為導向的面談程序、學業表現、專業背景調查等做為人才聘僱的標準。在 FY24 我們招聘超過 1,000 位新進員工，其中 730 位來自校園應屆畢業生。

PwC Taiwan aims to recruit, train, develop and retain the best and the brightest staff who share in the firm's strong sense of responsibility for delivering high-quality services. Our hiring standards include a structured interview process with behaviour-based questions built from The PwC Professional framework, assessment of academic records, and background checks. Across the firm in FY24, we recruited over 1,000 new people, including 730 university graduates.



團隊選擇、經驗與監督 Team selection, experience and supervision

審計查核團隊成員的組成，是依據專業知識、能力及實務經驗年數來進行挑選。主辦會計師會決定查核的方向與範圍，並監督及覆核較資淺員工所執行的工作。

Our audit engagements are staffed based on expertise, capabilities and years of experience. Engagement leaders determine the extent of direction, supervision and review of junior staff.



員工績效回饋與學習發展 Feedback and continuous development

我們的員工可以透過回饋機制，即時獲得主管的鼓勵及建議，當中包含審計品質相關的知識與專業能力。對 PwC Taiwan 的合夥人和員工而言，審計品質是績效評估和職涯發展的重要指標。每個人都可以透過 Workday、Snapshot 等系統工具，掌握多方意見回饋，不論是主管對於員工的工作表現，或是同仁對於主管的向上反饋。持續獲得多元意見與鼓勵，可以幫助同仁更快速的學習成長，以因應日新月異且複雜的外在環境，提供客戶更好的服務品質。

Our team members obtain feedback on their overall performance, including factors related to audit quality, such as technical knowledge, auditing skills and professional scepticism. Audit quality is an important factor in performance evaluation and career progression decisions for both our partners and staff. Feedback on performance and progression is collected via our Snapshot tool, a simple, mobile-enabled technology. We also use Workday to give and receive upward feedback. Ongoing feedback conversations help our people grow and learn faster, adapt to new and complex environments, and bring the best to our clients and firm.



職涯發展 Career progression

為因應未來多元複雜的商業環境，提供客戶全方位的專業服務，PwC Taiwan 期許員工依循 PwC 全球職能架構「領導力」、「關係力」、「業務力」、「跨界與包容力」及「專業與數位力」五項能力之理念發展，培育我們的員工成為靈活與韌性兼備的「全方位人才」！同時延續長期推動的人才海外派訓及內部跨組調派計畫，深植多元化的人才培育策略，為組織與客戶創造更高的價值。PwC Taiwan 的績效管理，包含發展計畫、績效回饋及年度評量等，均透過明確的流程與機制。透過這樣機制，主管得以據此有效地評估員工的工作績效，並指導員工未來的職涯發展。

PwC Taiwan uses The PwC Professional, our global career progression framework, which sets out clear expectations at all staff levels across five key dimensions. The framework underpins all elements of career development and helps our people develop into well-rounded professionals and leaders with the capabilities and confidence to produce high-quality work, deliver an efficient and effective experience for our clients, execute our strategy, and support our brand. Our annual performance cycle is supported by continuous feedback conversations and regular check-ins with the individual's Team Leader to discuss their development, progression and performance.



員工留任 Retention

會計師事務所從業人員流動率通常較高，主要受到會計準則和政府法規變動而導致工作負荷；而勞動市場對會計人員的需求量很大，我們所培訓出來的員工也具備相當的競爭力，所以離職率會受到許多因素而波動，包括整體市場對人才的需求。PwC Taiwan 採取多項措施來因應這樣的情況，包括強化員工的認同度，多方面收集員工意見，提出相對應策略並推動執行；舉辦各類 Wellbeing 活動及推出各項彈性措施及福利政策；2023 年成立志工假，結合企業社會責任和員工的自我實現，從而提升個人的價值感；推動 Guru 政策，提供同仁獲取建議或經驗分享的新渠道；適時關注勞動市場，調整具競爭性的薪資政策，提供各項獎金及非經濟性獎勵措施，以激勵員工；持續進行組織數位轉型，提升員工數位技能。

Turnover in the public accounting profession is often high because as accounting standards and regulations change, accountants are in demand and the development experience we provide makes our staff highly sought after in the external market. Our voluntary turnover rate fluctuates based on many factors, including the overall market demand for talent. At PwC Taiwan, we have implemented several measures to address this issue, including enhancing engagement with our people, gathering diverse feedback from them and implementing appropriate action plans. We also offer various well-being activities and flexible measures and benefits policies. For example, in 2023, we introduced volunteer leave to combine corporate social responsibility with employee self-fulfillment, and promoted a new Guru Programme to provide more mentorship-type support. In addition, we closely follow labour market trends to ensure our compensation packages are competitive, and we also offer various bonuses and non-monetary incentives to motivate our people. Furthermore, we continually seek to enhance our people's digital skills as part of our firm's digital transformation initiatives.



員工意見調查 Global People Survey

所有資誠的合夥人及員工，每年都會受邀參與由 PwC 聯盟所主導的全球員工滿意度調查 (Global People Survey, GPS)。我們會分析調查結果，並與同仁進行溝通，依據同仁的回饋擬定並執行相關行動方案。近年來事務所致力以人為本的價值主張，透過各項活動專案的推展，2024 年員工認同度維持過去 65% 以上的水準；以品質及一站式服務作為差異化訴求，以誠信、讓客戶有感的专业及服務態度，提升客戶體驗，持續追求穩定與一致的高品質服務，贏得客戶信任，QBI(Quality Behaviours Index) 則均維持在 70% 以上。

Our people are annually invited to participate in a Global People Survey (GPS) conducted by the PwC network. We analyse the GPS results for Taiwan, communicate them to our people and formulate and implement relevant action plans. In recent years, we have sought to enhance our people-centric value proposition by promoting various initiatives and projects. As a result, our employee satisfaction rate for FY24 continues to stay above 65%. By differentiating our firm through quality and total solutions, and upholding our professional integrity and customer-centric service attitude, we seek to enhance our customer experience and provision of high-quality services. Consequently, our Quality Behaviours Index (QBI) has consistently remained above 70%.



酷青團 Taiwan Junior Board

酷青團 (Taiwan Junior Board) 成立於 2019 年，主係由各部門經由員工選舉推派工作年資介於 3 ~ 10 年間之同仁做為代表成員，透過酷青團成員代表新世代觀點，更深入瞭解並直接表達同仁的想法及需求，同時擔任同仁與管理階層之間的溝通橋樑，以期事務所內部各階層間資訊的交流及溝通關係更加良好。

酷青團成員透過每年度分析 GPS 結果，研究並討論決定提升同仁工作環境滿意度及工作效率之議題，並就選定議題與各職級同仁深入訪談，尋求及彙總意見回饋，逐步形成可行之改善提案後提報至管理團隊 (Leadership Team)。若提案經管理團隊決議通過並實施，酷青團亦會進行提案落實狀況之追蹤，並公告向事務所全體同仁報告提案執行之結果。

自酷青團成立後，陸續提出各項員工福利及工作環境改善方案，如：及早實施 work-from-home 政策、推動建立「轉調平台」以增進員工技能培訓及人力資本管理、提議建置數位工具平台及推行有感數位活動、行政作業集中處理、增設 GURU 機制提供 Senior associate 同仁更多工作生活經驗的分享及引導等。

A Taiwan Junior Board was set up in 2019 for elected representatives from various business units with three to ten years' seniority. It represents the perspectives of new generation employees and provides for a deeper understanding and direct expression of their thoughts and needs. It also serves as a bridge between our employees and management to improve information exchanges and communications internally.

Each year, the Taiwan Junior Board analyses the Taiwan results from the annual PwC Global People Survey, and researches and discusses topics aimed at further enhancing employee satisfaction and work efficiency. The Board conducts in-depth interviews with employees at various levels to gather and summarise their feedback, and then submits feasible improvement proposals to our firm's Leadership Team. If a proposal is approved and implemented by management, the Taiwan Junior Board will monitor its execution and report the results to all employees.

The Taiwan Junior Board has so far proposed various employee benefits and workplace improvements. These include the early implementation of a work-from-home policy; the promotion of a new transfer platform to enhance employee skills training and human capital management; advocacy for the creation of a digital tools platform and the conduct of impactful digital activities; the centralisation of certain administrative tasks; and the introduction of a new 'guru' mechanism to provide work-life experience sharing and other related guidance to senior associates.



合夥人及管理階層薪酬決定基礎 Basis for determining partner and management remuneration

合夥人的整體薪酬與其年資、所擔任的管理職務與績效表現相關，整體薪酬分成兩大部份：固定薪 (含職務加給) 及盈餘分配。固定薪通常會考慮當年度整體營運成果及消費者物價指數之波動由所長決定調幅，若合夥人有擔任管理職務，則會有相應的職務加給。固定薪的整體調幅及職務加給由所長核定，經理事會同意後施行。盈餘分配原則主要與合夥人的年資、績效表現、及所長調整數等決定，合夥人之績效就其品質、人員管理及財務績效等三大面向予以評估決定，所長尚會就各合夥人所擔任的公共事務、重大政策的推動程度、品質的表現等予以調整決定。前述績效表現部份，會由各營運長依該 LoS KPI 結果決定分配予所屬合夥人。整體盈餘分配的基本原則、比重亦會由所長向理事會報告後施行。管理團隊的整體薪酬係依各項策略之執行情形及品質、人員及財務等績效決定，所長之薪酬係由理事會決定。

A partner's compensation package is based on their seniority, management position and performance, and includes fixed income/drawing (including duty allowance) and profit sharing elements. The fixed part is adjusted by the TSP based on the firm's overall operation results and the annual growth rate of the consumer price index. A duty allowance is also payable to partners holding a management position. The annual adjustment rate and duty allowance are proposed by the TSP and approved by the Board of Directors. The profit-sharing part is determined by a partner's level of seniority, performance and TSP adjustments. Their performance is evaluated based on the three aspects of quality, people and financial performance. The TSP also makes adjustments based on the level of public affairs that each partner is responsible for and their degree of promotion for strategic priorities and quality performance. The performance portion is allocated to partners based on their respective LoS KPI results as determined by each LoS Leader, with the TSP reporting the overall profit-sharing percentage to the Board of Directors. The remuneration of the Leadership Team members is determined based on the status of strategy implementation, as well as certain quality, people and financial performance indicators. The TSP's remuneration is decided by the Board of Directors.

學習與發展 Learning and education

專業發展 Professional development

我們致力於在合宜的時間將合宜的人放在合宜的位置。每位同仁都有職涯發展機會，包括實體課程、虛擬教室、數位學習資源以及即時的工作教導與發展。我們也透過多元彈性的學習方式，包含直播、文章、影片、有獎徵答和課程，來創造多樣化的學習體驗及深化自主學習。

透過持續的測驗和認證標準，協助同仁獲得專業技能，以支持事務所對品質的承諾。我們的目標是為同仁提供更個人化的晉升途徑，同時在同仁準備專業考試時，支持他們更有效地安排和管理時間。極力地協助同仁使其具備達成專業及個人目標的能力，是我們在建構員工經驗及留才策略上的關鍵要素。

We are committed to putting the right people in the right place at the right time. Throughout our people's careers, they are presented with career development opportunities, classroom, virtual classroom and on-demand learning, and on-the-job real time coaching/development. Our flexible training portfolio facilitates personalised learning with access to a variety of educational materials, including webcasts, articles, videos, quiz with prizes and courses.

Achieving a professional credential supports our firm's commitment to quality through consistent examination and certification standards. Our goal is to provide our staff with a more individualised path to promotion and support them in prioritising and managing their time more effectively when preparing for professional exams. Providing our people with the ability to meet their professional and personal commitments is a critical component of our people experience and retention strategy.

持續進修 Continuing education

我們與全球 PwC 聯盟，致力於提供具品質的審計服務。為了追求正規學程的一致性，PwC 聯盟提供了統一的審計方法及審計工具教材供全球使用，其中包含審計準則更新及其影響、審計風險及審計品質精進。

此正規學程使用混成的手法，包含遠端、實體課程、虛擬教室以及實務工作教導。此學程的執行支持著我們成就審計品質的主要訓練目標，也提供潛心實踐審計品質的同仁強化技能和專業的機會，包括運用專業判斷時保持懷疑的態度。

本事務所依照課程設計或需求提供同仁受訓及需完訓之期間。人資長與審計服務部教育訓練負責人考量本地情況以評估額外需增加之訓練（正式與非正式），包含但不限於：

We, and other PwC firms, are committed to delivering quality assurance services around the world. To maximise consistency in the network, the formal curricula, developed at the Network level, provide access to training materials covering the PwC audit approach and tools, as well as areas of audit risk and areas of focus for quality improvement.

This formal learning is delivered using a blend of delivery approaches, which include remote access, classroom learning, virtual classroom, and on-the-job support. The curricula supports our primary training objective of quality, while providing practitioners with the opportunity to strengthen their technical and professional skills, including professional judgement while applying a sceptical mindset.

The design of the curricula allows us to select, based on local needs, when we will deliver the training. Our HC Leader and Assurance Learning & Education Leader then considers what additional training is appropriate – formal and/or informal – to address any additional specific local needs, including but not limited to:

審計專業：	國際及台灣審計準則公報、法令規定或重點議題加強提醒等審計課程、會計課程、稅務課程與數位審計工具訓練課程等
通識：	洗錢防治、獨立性、資訊安全與法令遵循等
領導力：	教練式領導、情緒覺察、新世式領導等
職場軟實力：	故事影響力、高效表達與溝通、個人品牌力、商務禮儀等
講師培訓：	課程與教學設計、虛擬教室引導技巧
數位技能提升：	數位工具應用與創新
永續技能提升：	永續發展與氣候變遷
Assurance training:	Audit courses on international and local auditing standards bulletins, legal requirements or enhanced reminders of key issues, as well as other training courses on accounting, taxation and digital topics, etc.
General knowledge:	Money laundering prevention, independence, information security and legal compliance, etc.
Leadership:	Coaching leadership, emotional awareness, new generation leadership, etc.
Soft skills:	Storytelling , effective communications, personal branding, business etiquette, etc.
Instructor training:	Curriculum and instructional design, virtual classroom guidance skills.
Digital upskilling:	Digital tool application and innovation.
Sustainability:	Sustainable development and climate change.



人才投資

Our training investment in people

審計部門教育訓練時數

Assurance training

平均訓練時數 (單位：小時)

Average training hours

FY24

110.9

簽證會計師
Partners

97.1

理級以上查核人員
(不含會計師)
Managers and above

221,661

總訓練時數
Total hours completed

FY23

110.4

簽證會計師
Partners

105.1

理級以上查核人員
(不含會計師)
Managers and above

201,021

總訓練時數
Total hours completed

註：教育訓練時數包含事務所內部訓練及全聯會課程所認定的學員時數，暨其他內外部授課與研習等時數。FY23 資訊已依此基礎調整揭露。

Note: Education and training hours refer to the number of hours spent on the firm's internal training courses and professional training hours recognised by the the National Federation of CPA Associations of the R.O.C., as well as other hours of internal and external teaching and study. The related information for FY23 has been adjusted from last year's report and disclosed on this basis.

FY24 & FY23 必修課程修畢比率 Mandatory training attendance

100%

同仁 (含簽證會計師) 已完成課程

Mandatory training completion rate for partners and other staff

註：上表訓練時數包含內外部有助提升查核人員整體專業能力之訓練。

Note: The training hours cited above include both internal and external professional skills training for auditors.



審計品質指標 Audit quality measures

- 審計部門平均教育訓練時數 Average training hours :
 - 簽證會計師 Partners
 - 理級以上查核人員 (不含會計師) Managers
- 必修課程修畢比率 Mandatory training attendance rate



培育數位創新人才

Cultivation of digital innovation talent

數位時代中，為避免既有技能與新興必要技能產生鴻溝，唯有驅動全體成長，透過數位思維建立與科技新訊傳遞，搭配數位工具技能培訓，持續培育數位人才，才能奠定我們應對多變情勢之基礎，成就資誠數位轉型。

PwC Taiwan 自 FY20 起，展開「新時代，新技能 New world. New skills.」計畫，迄今已超過四年，我們不僅致力提升同仁的數位技能，更重視建立同仁數位思維，透過提供多元的學習內容與管道，期盼同仁能具備足夠的數位知識、技能與經驗，成為更有價值的角色，跟上時代轉變的腳步。

In the current digital era, it is crucial to bridge any gaps between existing employee skills and emerging service needs. By fostering digital thinking, sharing technological insights, and providing training about digital tools, we continuously strive to cultivate digital talent. In FY20, PwC launched a "New World. New Skills." initiative, and since then we have worked to enhance our people's digital skills and mindsets, as follows:

數位創新工作坊 Digital innovation workshops

透過導入設計思考方法論，建立同仁數位思維，藉由剖析現有作業流程之痛點與優化方案構思，發掘潛在數位專案需求，至今已舉辦 15 場次，將近 300 位同仁參與，同時蒐集現有作業之痛點 370 個，以及彙總數位提案 155 個。

We have introduced a design-thinking methodology to foster a digital mindset amongst our people. By identifying pain points in existing workflows and brainstorming optimisation solutions, we propose potential digital projects. To date, we have conducted 15 workshops in which nearly 300 staff have participated, identified 370 pain points in our current work operations and put forward some 155 digital proposals.

數位工具課程 Digital tools courses

為持續建立同仁數位基礎力，開設多項數位工具實作課程，包含 Alteryx、Power BI 和 UiPath，並針對同仁實際業務需求，設計課程教材，亦錄製講授過程，供同仁線上選課修習或課後複習，以提供更多數位學習資源與機會，實體和線上課程已累計 3,045 修課人次。

We continuously seek to enhance our people's digital skills by offering training courses on the application and use of digital tools, including Alteryx, Power BI and UiPath. These are tailored to meet actual business needs and recorded for online access, allowing for flexible participation and review. To date, a total of 3,045 staff have registered for and participated in a mix of in-person and online courses.

數位創新講座 Digital innovation seminars

邀請產學界知名人士分享數位議題，透過講座交流，強化同仁數位思考力與競爭力，已舉辦 4 場講座，將近 700 位同仁參與。

We also occasionally invite subject matter experts from industry and academia to share their insights on hot digital topics with our people. To date, we have organised four such seminars that have been attended by around 700 staff.

數位電子報 Digital newsletter

定期推出數位電子報，讓同仁持續與 PwC Network 接軌，除了分享新上線之數位平台，亦提供市場最新數位資訊及數位工具的實際使用案例，激發同仁對數位更多之想像。

We regularly publish an internal newsletter to help keep our people updated on the latest information from the PwC global network about the launch of new digital platforms, as well as the sharing digital insights and practical-use cases.



我們的審計方法

Our audit methodology

我們的方法 Our approach

審計的品質及效果是所有利害關係人最重視的部分，因此我們在審計的有效性、員工的專業技能、審計方法論、各項法令的遵循、使用的科技、以及確保執行審計時留有適當的時間及資源等各方面投入了大量的資源。

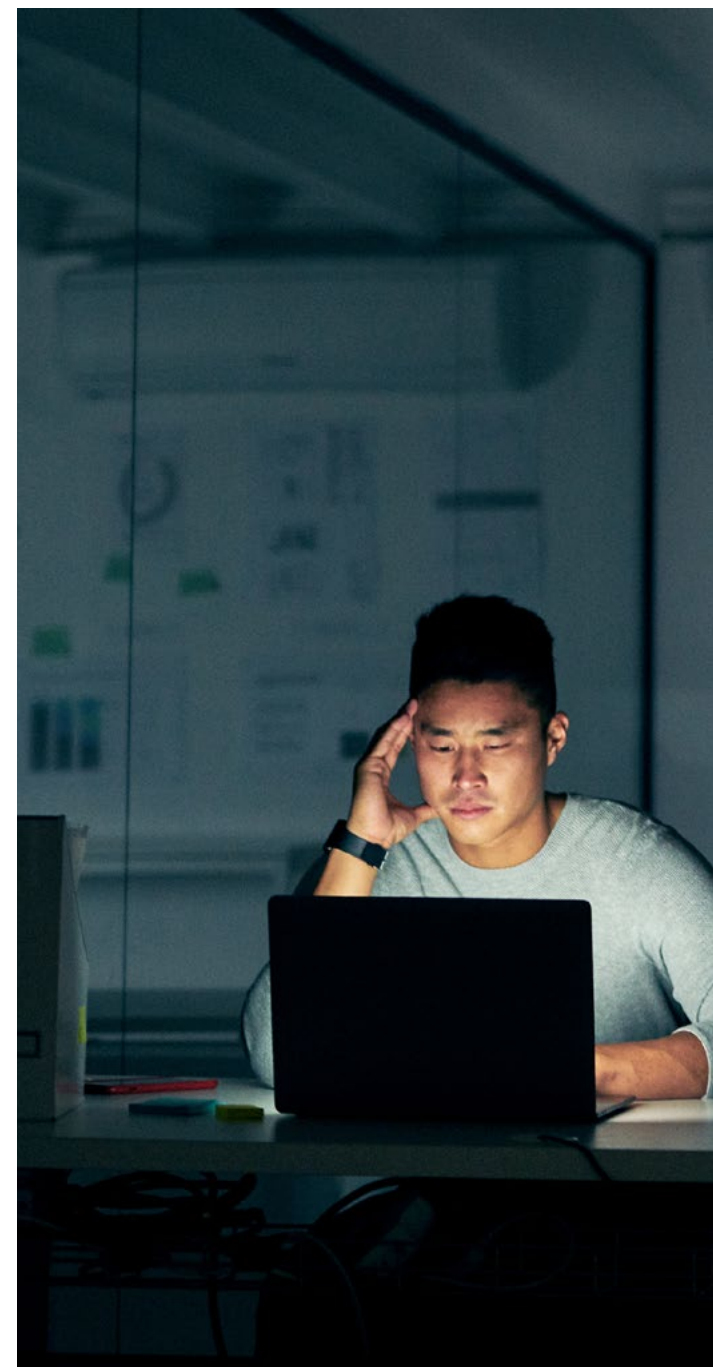
為達成有品質及效果的審計，我們設計了一系列的風險及品質管理制度，並密切關注日常監督作業時所使用的各項內部品質指標，以及時發現並改善可能影響審計品質的事件，更詳細的說明請詳監督機制章節。此外，我們亦會考量各個利害關係人之要求，包括主管機關各項檢查之發現及缺失，持續改善審計工作的品質。

The quality and effectiveness of audit is critical to all of our stakeholders. We therefore invest heavily in the effectiveness of our audits, in the skills of our people, in our underlying methodology, the technology we use, in compliance with laws and regulations, and in making the right amount of time and resources available.

To achieve high-quality and effective assurance, we have designed a serious of risk and quality management systems. We pay close attention to the internal indicators used in daily monitoring process, to provide timely information about the quality of our audit work and any areas for improvement. For more detailed information, please refer to the Monitoring section. Additionally, we consider what our various stakeholders require from us, including findings and deficiencies of regulatory inspections, to continuously improve the quality of our work.

身為 PwC 聯盟組織的成員，PwC Taiwan 有權使用 PwC 為執行審計所設計之審計方法論 (PwC Audit)。此審計方法論係依照國際審計準則及 PwC 內部政策及程序所制定。PwC 政策及程序係為協助個別審計案件於執行審計時可遵循國際審計準則所設計。此通用的審計方法論可使所有 PwC 聯盟所成員一致性的遵循所有適用的專業準則及法令要求。此外，PwC Taiwan 亦再將台灣準則及法令之額外規範列入日常專業工作程序中，以使同仁可同時符合國際及台灣之規定。

As a member of the PwC network, PwC Taiwan has access to and uses PwC Audit, a common audit methodology and process. This methodology is based on the International Standards on Auditing (ISAs), with additional PwC policy and guidance provided where appropriate. PwC Audit policies and procedures are designed to facilitate audits conducted in compliance with all ISA requirements that are relevant to each individual audit engagement. Our common audit methodology provides the framework to enable PwC firms to consistently comply in all respects with applicable professional standards, regulations and legal requirements. In addition, PwC Taiwan has incorporated additional local standards and regulations into our audit procedures, ensuring that employees can comply with both international and local requirements simultaneously.



支援我們審計的工具與科技 Tools and technology to support our audit

我們的科技 Our technology



Aura

是 PwC 全球統一使用的審計工作底稿平台。Aura 協助查核團隊建立及執行查核計畫，能讓團隊有效的應用審計方法論，使風險、必要程序、控制及回應風險所執行工作間，能呈現清楚的連結，並提供全面性的指引及專案管理功能。為案件量身訂做的查核計畫，明確定義了風險等級、擬仰賴的控制及所執行的證實測試；即時的儀表板可更快速地瞭解團隊審計進度及查核範圍決定之影響。

Aura is an audit documentation platform, which is uniformly used across the PwC network. It helps drive how we build and execute our audit plans by supporting engagement teams to effectively apply our methodology. Aura creates transparent linkages between risks, required procedures, controls and the work performed to address those risks, as well as providing comprehensive guidance and project management capabilities. Targeted audit plans specify risk levels, controls reliance and substantive testing. Real-time dashboards allow our teams to quickly see the progress of audits and the impact of scoping decisions.



Connect

是我們的協作平台，提供客戶快速且安全地分享查核文件及交付成果。查核團隊可透過 Connect 自動標註功能追蹤未決議或未完成的工作項目，以減輕追蹤的負擔。客戶亦可透過此平台即時了解查核的調整項目、內控建議及跨合併個體間的查核工作進度。

Connect is a collaborative platform which allows clients to quickly and securely share and access audit documents and deliverables. It also eases the burden of tracking the status of deliverables and resolving issues by automatically flagging and tracking outstanding items and issues identified for more immediate attention and resolution. Clients can also see in real-time any audit adjustments, control deficiencies and the audit progress for all locations.



Connect Audit Manager

為提供集團財務報表查核案件使用的協作平台，將集團查核團隊與組成個體查核團隊間的溝通簡化並標準化；同時，讓參與案件的查核團隊成員可以透過單一入口了解案件進度，提升查核品質及效率。

Connect Audit Manager streamlines, standardises and automates the coordination of groups and component teams for group and statutory/regulatory audits. It provides a single platform to view all outbound and inbound work and digitises the entire coordination process, which facilitates greater transparency, compliance and quality for complex multi-location audits.



Halo

是我們的數據審計工具，測試大量數據，分析全母體資料，以提升風險評估、分析和測試。例如，Halo for Journals 可以根據定義的條件來識別相關日記簿的交易，從而使查核團隊更容易調查數據，以識別客戶日記簿分錄，以分析和啟動測試流程。

Halo is a data auditing tool that manages large data volumes and analyses whole populations to improve risk assessment, analysis and testing. For example, Halo for Journals enables the identification of relevant journals based on defined criteria, making it easier for engagement teams to explore and visualise the data for a client's journal entries and conduct testing.



Count

用以執行觀察存貨盤點的端到端流程，提供查核團隊建立並管理盤點程序，盤點人員可透過行動裝置直接紀錄觀察盤點工作的結果，並由查核團隊將最終結果匯出至 Aura。

The Count tool facilitates the end-to-end process for inventory counts. Engagement teams use it to create and manage count procedures, input count results via mobile devices or tablets and export the results to Aura.



PwC Confirmations

是 PwC 具全球性、安全且網站化的函證平台，為查核團隊和第三方受函者提供準備、寄發、監控及接收電子及紙本回函等引導式使用體驗，並提供視覺化儀表板供檢視狀態更新。受函者入口允許受函者簡易地導航並提供回覆。

PwC Confirmations is a global, secure, web-based platform, which provides a guided experience for preparing, sending, monitoring and receiving electronic and paper responses to auditors and third-party confirmers. It also has a dashboard view to assist with status updates. The Confirmer portal allows confirmers to easily navigate and provide responses.



Halo Platform

提供查核團隊一個整合性的平台，用以管理在不同應用程式間的數據提取、執行以及儲存，使查核團隊能夠監控跨應用程式間的數據運用及其狀態。

Halo Platform enables our engagement teams to manage all data extractions, executions and storage for all applications in one central location. This allows our engagement teams to monitor the status of data uploads and to use the acquired entity data for multiple applications during an audit.

金融區塊鏈函證系統 Financial Blockchain Confirmation System

為運用區塊鏈信任機制及不易竄改等技術，並結合數位憑證與數位簽章之資料隱密性與不可否認性、制定共通性作業規格，以降低資料竄改、偽造及遺失等風險，確保財務資料安全性，保護投資人權益。同時有效簡化查核團隊的作業流程，提升處理效率。

The Financial Blockchain Confirmation System uses blockchain's trust mechanism and tamper-resistant technology, and combines the confidentiality and non-repudiation features of digital certificates and digital signatures. By establishing common operational specifications, the system reduces the risks of data tampering, forgery and losses, ensuring the security of financial data and protecting investor interests. In addition, the system simplifies the engagement team's workflow and enhances processing efficiency.



我們的科技 Our technology

本事務所亦於 2019 年開始運用流程機器人 (RPA) 技術開發各項工具，應用於取得各類公開資訊、進行資料整理及比對工作，以節省人工執行時間及避免人為資料輸入及計算錯誤之風險；運用資料自動化工具 (Alteryx) 及視覺化工具 (PowerBI) 來大量節省審計工作人工資料整理時間及增加洞察力。

財報附註附表自動比對 (資金貸與及背書保證)

自動比對客戶 PBC (Prepare by Client) 與公開資訊觀測站之資訊，節省人工比對之時間及提升品質。

匯率查詢工具

節省審計人員每日 / 每季個別查詢及整理匯率之時間。已提供 12 種幣別的匯率資訊。

計算非金融資產減損評估折現參考因子工具

取代人工蒐集及整理，節省時間及減少錯誤。

PBC 資料整理工具

節省同仁整理客戶 PBC 資料之時間及降低人為錯誤。

總帳完整性測試工具

透過資料自動化工具及標準作業流程，協助同仁進行總帳完整性測試，提升查核品質。

We have been using Robotic Process Automation (RPA) technology since 2019 to develop audit tools to extract various types of public information and organise and compare data, thereby saving manual execution time and mitigating the risks of human data entry and calculation errors. We also use data automation tools (Alteryx) and visualisation tools (PowerBI) to significantly reduce the time spent on manual data organisation in our audit work and to enhance the quality of insights drawn from the data.

Automatic comparison of financial statement notes and schedules (loans and endorsements guarantees)

This tool automatically compares client prepared by client (PBC) information with publicly-available data on public information observation platforms, saving manual comparison time and improving information quality.

Exchange rate query tool

This tool helps saves time when searching for exchange rate information needed for audit work

Tool for calculating reference factors for non-financial asset impairment evaluation

The tool replaces manual data collection and organisation, saving time and reducing errors.

PBC preparation tool

The tool saves time in organising PBC data and reduces human errors.

Completeness testing of journal entries tool

This data automation tool assists our engagement teams to conduct general ledger completeness tests.



次世代審計 Our next generation audit

作為我們建立信任及提供持續成果的承諾的一部分，PwC 正在進行一項持續多年的投資，提供一個新的全球審計平台來強化我們的次世代審計 (Next Generation Audit)，以取代我們現有使用多年的技術，例如：Aura 和 Connect。通過研究及投資新技術，重新定義審計流程，進一步標準化、簡單化、集中化及自動化我們的審計工作。PwC 的投資將加速創新，使我們能夠不間斷地回應利害關係人的需求，同時運用新興技術，提供一個專注品質提升的審計體驗。PwC 對次世代審計的願景是提供跨財務及非財務資訊的高效、穩健和獨立的確信和審計見解，以建立利害關係人的信任。

隨著 PwC 次世代審計的發展，我們將持續發布新功能，以提高品質及整體審計體驗。

PwC 對生成式人工智慧進行了大量投資，我們重新思考如何利用人工智慧的力量幫助我們的員工。我們致力於推動負責任地使用人工智慧的文化，同時支持對人工智慧（包括生成式人工智慧）的持續關注及快速開發潛在的使用案例。

As part of our commitment to building trust and delivering sustained outcomes, the PwC network is investing in a multi-year effort to deliver a new global audit platform to power our next generation audit, ultimately replacing our legacy technologies such as Aura and Connect. By exploring and investing in new technologies and redefining underlying audit processes, PwC will further standardise, simplify, centralise, and automate our audit work. PwC's investment will accelerate ongoing innovation and enable us to respond to changing stakeholders' needs while taking advantage of emerging technologies, including generative AI, providing a transformed audit experience focusing on continuous quality enhancement. PwC's vision for NGA is to provide efficient, robust and independent assurance and audit insights across financial and non-financial information, helping to build trust in what matters to our stakeholders.

As PwC gains momentum around the next generation audit programme, we will continue to release new capabilities on an ongoing basis to enhance quality and the overall audit experience.

There have been significant investments across the PwC network into Generative AI as we seek to reimagine how we further enable our people by leveraging the power of AI. We are focused on promoting a culture of responsible usage of AI while supporting ongoing interest and quickly evolving potential use cases for AI including Generative AI.



審計科技的可靠及可查核性 Reliability and auditability of audit technologies

本所已經設計並執行適當的流程和控制，以加強這些審計科技的可靠性，其中包含了定義審計科技所有者和使用者的角色和責任。我們針對使用這些審計科技時，如何充分及適當地記錄相關的工作底稿提供了詳細的指引，包含所使用解決方案的可靠性評估及工作底稿所需記錄內容以協助複核人員在正常審計工作流程中履踐其監督與複核責任。

We have designed and implemented processes and controls to underpin the reliability of our audit technologies. This includes clarification of the roles and responsibilities of audit technology owners and users. In addition, our guidance focuses on the sufficiency of audit documentation included in workpapers related to the use of these audit technologies, including consideration of the reliability of solutions, and the documentation needed to assist the reviewer in meeting their direction, supervision and review responsibilities as part of the normal course of the audit.

保密暨資訊安全 Confidentiality and information security

個資保護 Data privacy

我們對所有個人資料的保護和管理採取穩健且一致的方法，並制定了符合台灣個人資料保護法以及歐盟個資保護規則（General Data Protection Regulation (“GDPR”)) 的個人資料政策和保護計畫。相關之管理措施包含設置個人資料檔案安全維護管理組織及管理代表，建立個人資料蒐集、處理、利用、傳遞、保管、刪除、委外作業等程序及管理措施（包含提供適切的資安管理），建立個人資料緊急應變措施及個資當事人請求程序、定期進行年度教育訓練、個資盤點以及內評作業由內部稽核人員查核個人資料管理保護制度之落實狀況及矯正預防結果之追蹤。我們持續以現有的個人資料保護政策和保護計畫為基礎，並致力於我們的業務中融入良好的資料管理實務。

We have a robust and consistent approach to the protection and management of personal data, having established personal data policies and protection plans in compliance with Taiwan's Personal Data Protection Act and the EU General Data Protection Regulation (GDPR). Relevant management measures include the establishment of a dedicated unit and the appointment of a designated representative to safeguard the security maintenance of personal data files and the formulation of procedures and management measures for the collection, processing, use, transfer, storage, deletion and outsourcing of personal data (including the provision of appropriate information security management). In addition, we have established emergency response measures for personal data incidents and procedures and the handling of requests from data subjects, as well as conduct regular annual education and training, perform personal data inventories, carry out internal audit assessments to check the implementation status of the personal data management protection system and follow up the results with corrective and preventive actions. We continue to build upon our existing personal data protection policies and protection plans and are committed to integrating good data management practices into our operations.

資訊安全 Information Security

PwC 全球聯盟所對資訊安全十分重視，各個聯盟所有責任保護其所屬員工、客戶、供應商與其他利害關係人委託的資訊。未能保護資訊可能會遭受主管機關之制裁或導致其他財務損失，並影響 PwC Taiwan 以及 PwC 全球聯盟所的聲譽和品牌。因此，PwC Taiwan 遵守 PwC 資訊安全政策 (ISP)，該政策概述了所有 PwC 全球聯盟所的資訊安全要求基準。

Information security is a high priority for the PwC global network. Our firm is accountable to our people, clients, suppliers and other stakeholders to protect information that they entrust to us. Failure to protect such information could potentially harm the individuals whose information our firm holds, cause our firm to suffer regulatory sanctions or other financial losses, and impact our market reputation and PwC brand. Accordingly, PwC Taiwan complies with the PwC network's information security policy, which outlines the minimum-security requirements for all PwC firms.

PwC 每季必須進行一次以資料數據為主的合規性評估。透過分析可用的數據與比對所須的控制項目來進行評估。並與聯盟所的相關人員協同合作，對數據進行品質審查，以確保可以準確評估本所的資訊安全狀況。ISP 合規性評估過程中所發現的落差，將依領導階層同意的時間進行修正。

Compliance with this policy is evaluated through quarterly data-driven assessments and annual evidence-based assessments for each PwC firm. Any policy deviations identified in these assessments are prioritised for timely remediation as agreed with a firm's leadership.

支援案件之執行 Supporting engagement performance



發展服務模式

為提供客戶更好的服務體驗，我們持續發展各種不同的服務提供模式，以進一步強化審計品質並創造規模經濟。

我們使用審計服務提供中心將部分審計工作集中處理，以使審計工作可標準化、自動化並提升審計品質。

Evolving delivery model

We continue to evolve the way we deliver services to provide clients an even better experience, further enhancing the quality of what we do and creating economies of scale. We use a service delivery centre to centralise parts of the audit, enabling standardisation, automation and enhancement of audit quality.



指導、監督及複核

案件主辦會計師及資深查核團隊成員負責指導、監督及複核團隊中助理人員的工作，以維持審計品質。查核團隊所使用的電子工作底稿 Aura 可有效協助監控整個案件的進度，並確認所有工作皆經適當人員完成及複核。

Direction, coaching and supervision

Engagement leaders and senior engagement team members are responsible and accountable for supervising the work of junior team members as well as coaching them in order to maintain high audit quality. Our engagement teams use the Aura platform to effectively monitor the progress of an audit engagement and to determine that all work has been completed and reviewed by appropriate individuals.



諮詢文化

諮詢是維持高審計品質最重要的事，我們設有正式的管道以提供必要諮詢。查核團隊在查核的各個不同領域可諮詢適當人員，如稅務專家、風險管理專家、評價專家及其他專業技術部門中之專家。

Consultation culture

Consultation is key to maintaining high audit quality. We have formal protocols that require consultation as part of our quality management system. For example, engagement teams consult with appropriate groups in areas such as tax, risk and valuation, as well as with individuals in our professional technical function.



專業技術部門

我們的專業技術部門集結了會計、審計、稅務、風險及品質監控專家。這些專家負責在各自專業領域內及時瞭解各項內外部最新發展，並將最新的資訊提供予所有審計服務專業人員。

Professional technical function

Our professional technical function comprises specialists in accounting, auditing, tax, risk and quality monitoring. They are responsible for staying informed about the latest internal and external developments in their respective fields and sharing such information with other professional staff.



案件品質複核會計師

依據本所品質管理架構及專業準則規範，符合特定條件之審計案件均需品質複核會計師協助案件執行之品質管控。品質複核會計師為具備相關專業知識及經驗之合夥人，以獨立客觀之角度，複核查核團隊是否對案件所辨識之重大風險、特定會計、審計議題及財務報告與揭露等取得適當且足夠之查核證據及回應，並做適當之揭露。

Quality review partners

Specific audit engagements are assigned a quality review partner (QRP) as part of our quality management processes. The QRP must have sufficient stature, technical knowledge and experience to be able to objectively evaluate whether an engagement team has performed and obtained sufficient audit evidence, addressed any significant risks and specific accounting or auditing issues identified during the course of the audit, and properly disclosed these matters in the financial statements.



歧見處理

當查核團隊與品質複核會計師或事務所內部專業技術團隊人員有意見不同之狀況時，事務所亦設有歧見處理程序，將由事務所資深合夥人、專業部門主持會計師或審計部營運長等，共同協助查核團隊解決歧見。

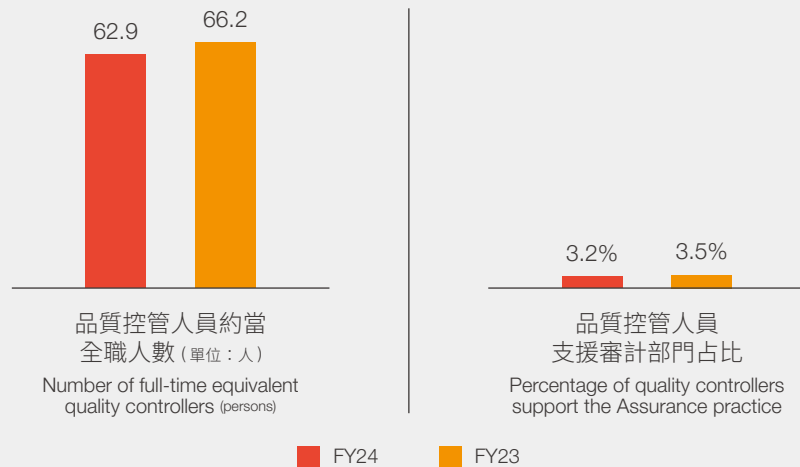
Differences of opinion

We have protocols to resolve situations where there is a difference of opinion between an engagement leader and the QRP or another Assurance partner. These include the use of technical or consultation panels consisting of partners not involved in the engagement. Where a difference of opinion remains between the engagement team and the technical or consultation panel, other senior partners, functional leaders or the Assurance Leader will be invited to involve in discussions and resolve the matter.

專業支援 Professional support



品管支援能力 Quality control support capabilities



註：品質控管人員包括審計獨立性及風險管理、品質追蹤考核、會計審計暨審計科技等專業諮詢或訓練人員，惟不含一般行政人員。
FY23 資訊已依此基礎調整揭露。

Note: The number of quality control people include professional consulting or training personnel involved in audit independence and risk management, quality monitoring, professional accounting and auditing compliance and audit technology, but do not include general administrative staff. The related information for FY23 has been adjusted from last year's report and disclosed on this basis.

使用審計服務提供中心 Use of service delivery centre

3.8% 查核時數中由審計服務提供中心執行之比率
Percentage of audit hours performed by service delivery centre



監督機制

Monitoring mechanisms



審計品質之監督 Monitoring of assurance quality

本事務所深知提供具品質之審計服務是讓投資者及其他利害關係人對我們工作的正直操守保持信心的關鍵也是本所審計服務策略的關鍵要素。

適當的品質管理是資誠領導階層的責任，其中包含設計與執行有效的品質管理制度 (SoQM)、採行 PwC 全球聯盟所的品質管理架構 (QMSE)，以因應我們在交付具品質之審計服務過程中可能存在之特定風險。

本事務所之監督機制包含運行一套持續評估流程，旨在評估組成品質管理制度 (SoQM) 之政策與程序是否設計適當並有效執行，以合理確信本所所提供之審計服務、非審計確信及其他相關服務，是依循法律、法規和專業準則執行 (也稱為我們的持續性監督作業 ongoing monitoring)；此監督程序中包含了對案件即時檢查 (Real Time Assurance, RTA)。

為確保本所之品質管理系統 (SoQM) 之政策與程序有效設計並執行，本所亦設置獨立的稽核團隊負責定期性監督作業，每年針對品質管理系統 (SoQM) 擬定並執行測試計畫，以協助領導階層評估其設計和運行之有效性。

稽核團隊將會考量內、外部環境之變動包含但不限於事務所之策略發展、以往監督作業之結果、法令或專業準則之變動等，以決定當年度測試計畫之性質、時間及範圍。稽核計畫之執行結果會定期向領導階層報告，並溝通予相關業務管理單位負責人，由其負責就該等結果併同各項品質管理資訊來源的發現執行分析，並在必要時採取補救改善措施。

We recognise that quality in the Assurance services we deliver to clients is key to maintaining the confidence of investors and other stakeholders in the integrity of our work. It is a key element to our Assurance strategy.

Responsibility for appropriate quality management lies with the leadership of PwC Taiwan. This includes the design and operation of an effective System of Quality Management (SoQM) that is responsive to our specific risks to delivering quality audit engagements, using the network's QMSE framework.

Our firm's monitoring includes an ongoing assessment aimed at evaluating whether the policies and procedures which constitute our SoQM are designed appropriately and operating effectively to provide reasonable assurance that our audit, non-audit assurance and related services engagements are performed in compliance with laws, regulations and professional standards (also referred to as our ongoing monitoring). This includes the use of Real-Time Assurance.

We have an independent testing team that monitors the design and operating effectiveness of our SoQM. It is charged with developing and executing an annual testing plan to assist our leadership with assessing the effectiveness of our SoQM. When determining the nature, timing and scope of testing, the team takes into consideration the impact of changes in internal and external environments, including (but not limited to) our firm's strategic developments, the results of previous monitoring activities and changes in laws and professional standards. The results are reported to our leadership on a regular basis and also communicated to relevant business process owners. For all quality findings identified from various SoQM sources, business process owners must perform a root cause analysis and develop and execute remedial actions as necessary.



本所的全面品質目標讓事務所有適足的能力，及指派執業人員一致性地使用本所的技術方法、流程及智慧財產與科技，透過有效率及效果的方式提供服務，以滿足事務所客戶及其他利害關係人的期望

The overall quality objective under the QMSE framework is to have the necessary capabilities in our firm and to deploy our people to consistently use our methodologies, processes and technology in the delivery of Assurance services in an effective and efficient manner to fulfil the valid expectations of our clients and other stakeholders.

旨在預防：案件即時檢查 Aim to Prevent: Real Time Assurance (RTA)

本事務所制定了案件即時檢查 (Real Time Assurance, RTA) 計畫，目的在提供預防性監督機制，以協助輔導和支援審計團隊在審計過程中即時地完成工作。案件即時檢查 (RTA) 主要係依據各項檢查結果所執行的根因分析 (RCA) 及改善計畫，綜合討論後設定品質檢查之重點領域 (Key Focus Areas)，於案件審計過程中即時覆核並於查核報告日前完成檢查。同時，風險暨品質管制 (R&Q) 轄下各功能性單位亦針對重要議題進行討論，並使用技術工具 (如 Aura Reporting) 獲得進行中審計案件之即時資訊與回饋，以優化案件檢查計畫之有效性。我們的品質檢查人員包括經驗豐富的審計實務人員、系統查核專家以及風險暨品質管制部門 (R&Q) 成員，以協助審計團隊在整個案件檢查過程中得到適當地輔助。

We have developed a Real-Time Quality Assurance (RTA) programme designed to provide preventative monitoring that helps coach and support engagement teams get the 'right work' completed in real-time, during the audit.

RTA primarily involves conducting Root Cause Analysis (RCA) and Quality Improvement Plan (QIP) based on various inspection results, identifying the key focus areas for quality review after comprehensive discussions, and performing on-going monitoring reviews before the audit report is issued.

Additionally, Assurance Risk and Quality (R&Q) functions discuss critical factors and use technical tools (such as Aura Reporting) to obtain timely information and feedback on on-going audit engagements, optimizing the effectiveness of the RTA programme. Our quality review personnel include experienced practice professionals, Risk Service (RS) specialists, and Assurance R&Q members, who provide appropriate assistance to the engagement teams throughout the RTA process.

除了上述持續性的監督作業外，本所亦建有定期監督機制，即由客觀獨立團隊針對已完成案件執行抽檢 (Engagement Compliance Review – ECR) 及對品質管理制度之各項業務流程與控制執行定期稽核。所有持續性監督與定期性監督之結果都會列入領導階層的考量，作為本所品質管理制度持續改善的基礎。案件品質檢查 (ECR) 係依循 PwC 全球聯盟之檢查規範執行。

案件品質檢查 (ECR) 係針對已完成之案件以風險導向為主執行定期抽核，涵蓋對象為事務所中所有簽署審計、非審計確信及其他相關服務報告之會計師。所執行內容係檢查受檢之案件是否按照審計方法論 (PwC Audit)、適用之專業準則及其他與案件服務提供相關之政策與程序規定要求執行。每位會計師至少每五年須被檢查一次，除非根據個別之案件情況而須進行更頻繁的抽核。

案件品質檢查 (ECR) 係由經驗豐富之合夥人領導，由合夥人、副總、協理和其他專家所組成之客觀團隊協助執行。案件品質檢查 (ECR) 之檢查團隊可能來自 PwC 全球各地區不同聯盟所，以提供適當之專業知識與客觀性。ECR 團隊需接受適當培訓以協助他們履行其職責，並在執行檢查程序時利用 PwC 全球聯盟所設計的各项檢查表和工具。PwC 全球聯盟之檢查核心團隊則會協助及提供相關檢查指引，並監督各地區之檢查團隊能一致地應用與判斷發現事實之等級分類以及案件整體檢查結果之評估指引。

除了 ECR 外，本所每年度亦針對符合特定條件 (例如：提名晉升) 同仁之案件，以及非審計確信或其他相關服務案件執行品質檢查，檢查人員亦是由專職品質檢查單位及經驗豐富的審計實務人員組成，執行檢查時以 PwC 全球聯盟所設計的檢查表，依照適用案件類型分別採用。除監督案件服務團隊是否依循相關法令準則與政策執行外，亦提供做為領導階層了解與評估各項品質管理措施是否落實於個別案件的基礎。

In addition to the ongoing monitoring noted above, our monitoring also encompasses periodic assessment of our SoQM which includes the review of completed engagements (Engagement Compliance Reviews - ECR), as well as periodic monitoring of our SoQM by an objective team within our firm. The results of these procedures, together with our ongoing monitoring, form the basis for the continuous improvement of our SoQM. ECRs are performed under a network-wide inspection programme based on professional standards and PwC audit methodology

ECRs are risk-focused reviews of completed engagements covering, on a periodic basis, individuals in our firm who are authorised to sign audit, non-audit assurance or related services reports. The review assesses whether an engagement was performed in compliance with PwC Audit guidance, applicable professional standards and other applicable engagement-related policies and procedures. Each signer is reviewed at least once every five years, unless a more frequent review is required based on the profile of that signer's client engagements.

Reviews are led by experienced Assurance partners, supported by objective teams of partners, directors, senior managers and other specialists. ECR reviewers may be sourced from other PwC firms if needed to provide appropriate expertise or objectivity. Review teams receive training to support them in fulfilling their responsibilities and utilise a range of checklists and tools developed at the network level when conducting their inspection procedures. The network inspection team supports review teams by monitoring the consistent application of guidance on classification of engagement findings and engagement assessments across the network.

In addition to ECRs, we annually conduct quality reviews of cases involving colleagues who meet specific conditions (such as candidates nominated for promotion), as well as non-audit assurance or other related service cases. The reviewers are Assurance Quality Assurance (AQA) members and experienced practice professionals, and they adopt PwC network checklists for applicable service types. These reviews are intended to not only monitor whether engagement teams comply with relevant regulatory and policy requirements, but to also provide a basis for our leadership to understand and evaluate whether various quality management measures are being effectively implemented in individual engagements.



審計品質衡量 Audit quality measures

- 案件檢查數量
Total number of ECRs
- 案件檢查結果 – 有缺失及無缺失之案件數量
Number of ECRs rated as compliant, compliant with improvement required, or non-compliant
- 案件檢查結果 – 有缺失及無缺失之佔比
Percentage of total ECRs rated as compliant, compliant with improvement required, or non-compliant
- 公開發行案件財務報表重編案件數
Number of financial statement restatements involving public audits due to material errors

重編

Restatements

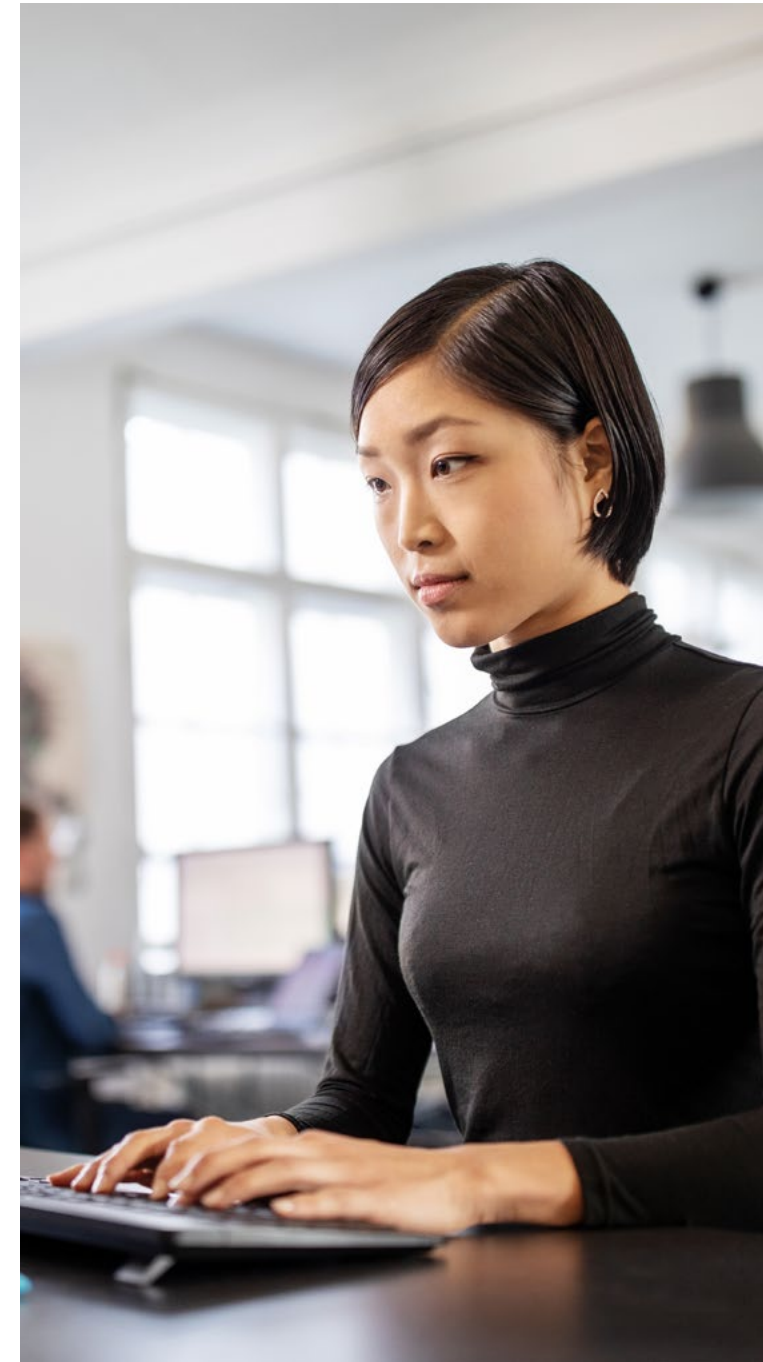
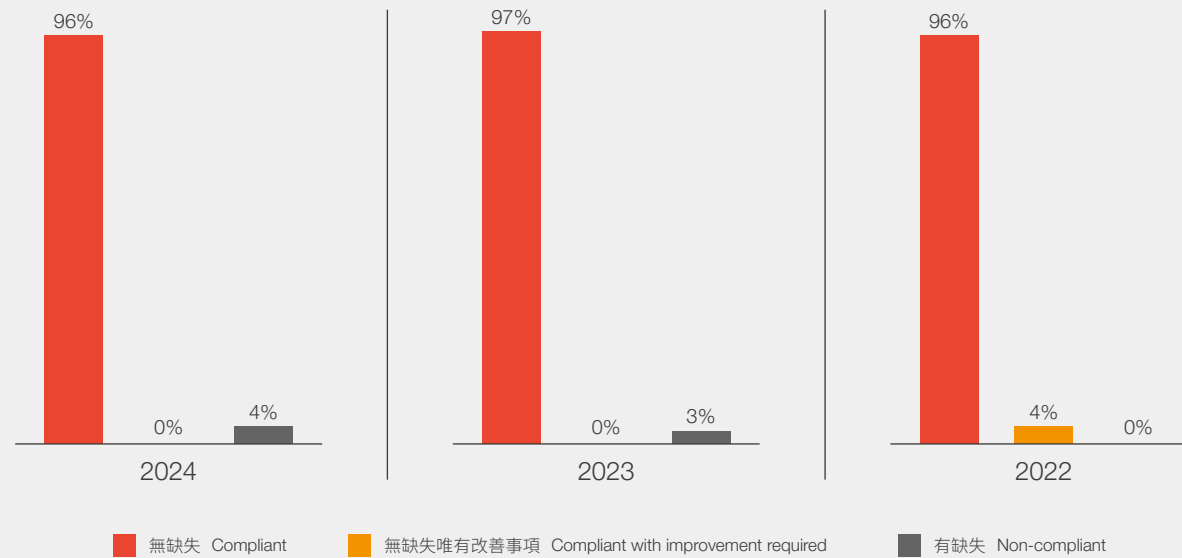
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公開發行以上案件因重大誤述而重編財務報表之數量

Number of financial statement restatements involving public audits due to material errors

內部審計案件檢查結果

Audit quality reviews - internal inspections



此外，PwC 全球聯盟定期執行品質管理制度檢查，以評估本所之品質管理制度（SoQM）的設計和運行是否有效。全球聯盟所也會了解與評估各聯盟所領導階層對其品質管理制度的有效性所執行的自我評估，及其對整體品質目標是否已達成所做出的結論是否允當。

各項案件及品質管理制度檢查結果都會報告給事務所的領導階層，由其負責就該等結果併同各項品質管理資訊來源的發現執行根因分析（Root Cause Analysis, RCA），並在必要時採取改善措施。在辨識出個別案件層級相關之不良品質問題時，依據問題的性質和情況，並根據事務所的獎勵與問責制度（RAF），負責合夥人或相關領導階層人員可能會接受進一步的財務及非財務性懲處（例如：調整客戶組合、額外訓練等）。

審計服務部門合夥人透過 PwC 聯盟檢查結果的通知，瞭解 PwC 全球其他地區之相關檢查結果，這使合夥人能夠在規劃和執行集團合併財務報表審計且有仰賴其他聯盟所工作時，得以考慮相關發現並制定與其服務案件相關之因應查核策略。

Additionally, the PwC network undertakes periodic reviews to evaluate certain elements of PwC firms' systems of quality management. The network also looks at the PwC firm leadership's own assessment of the effectiveness of their system of quality management and their determination of whether the overall quality objective has been achieved.

The inspection results are reported to our firm's leadership who are responsible for analysing the results of the inspections along with quality findings identified from all sources of information, for performing timely root cause analysis, and for implementing remedial actions as necessary. In situations where adverse quality matters on engagements are identified, based on the nature and circumstances of the issues, the responsible engagement leader or our firm's Assurance leadership personnel may be subject to financial or non-financial sanctions (ex. client portfolio adjustment or additional training) in accordance with our firm's Recognition and Accountability Framework.

Assurance engagement leaders of our firm receive information on the results of the network inspection program, designed for their use in assessing the scope of audit work they determine needs to be performed and their reliance on work performed by PwC firms in connection with their audit of a client's consolidated financial statements.



審計品質衡量 Audit Quality Measures

- 外部主管機關檢查結果
Total number of file reviews by external regulators
- 美國公開發行公司監督管理委員會檢查結果
Number of file reviews by the U.S. PCAOB

2022 外部檢查結果

2022 External inspection result

金融監督管理委員會 檢查結果

Taiwan's Financial Supervisory
Commission (FSC) inspection result

品質管理制度檢查
Quality control review

未發現重大缺失

No significant deficiencies identified

執行案件之檢查

Audit engagement review

未發現重大缺失

No significant deficiencies identified

美國 PCAOB 檢查結果

PCAOB inspection result

品質管理制度檢查
Quality control review

未發現重大缺失

No significant deficiencies identified

執行案件之檢查

Audit engagement review

未發現重大缺失

No significant deficiencies identified

學習：根因分析 Learn: Root cause analysis

本事務所透過執行分析以辨識潛在影響查核品質之因素，並據此採取行動以持續改善。當執行此等分析時，本事務所之主要目標側重於瞭解各項發現對品質管理制度 (SoQM) 之可能影響，並確認應如何提供最佳環境以利查核團隊執行有品質的查核。來自不同面向來源的各項發現，包含來自本所品質管理制度 (SoQM) 所採行的持續性監督程序及全球聯盟所或國內外主管機關對本所品質管理制度 (SoQM) 所執行之檢查結果與發現，不論是否構成缺失事項，均會被納入檢討以及分析。

就個別審計案件，由客觀的檢查團隊來辨識潛在影響查核品質之因素。這些因素可能與專業技能、管理指導與複核、專業懷疑、案件資源，以及教育訓練等面向有關。透過評估案件資訊、訪談不同層級的執行人員及複核所選定的查核工作底稿，綜合判斷導致查核品質結果的潛在因素。

此外，針對有缺失及無缺失的審計案件資料加以彙整進行比較及對照，以辨識特定因子與查核品質間是否具有關聯性。本事務所採用的資料包括 (但不限於) 主辦會計師、品質複核會計師或案件經理等主要查核團隊人員對於案件的參與程度、案件缺失是否有地區性的集中、主辦會計師、品質複核會計師或案件經理等主要查核團隊人員年資等與案件相關的資料比對。

本事務所之目標係透過分析瞭解不同審計案件之執行的異同對於品質的影響，並利用這些經驗不斷改進所有的查核案件。藉由衡量這些分析的結果，得以辨識出能夠有效運用於整體審計服務實務之改善措施。我們相信這些分析對品質管理之持續有效性提供顯著貢獻。

We perform analyses to identify potential factors contributing to our firm's audit quality so that we can take actions to continuously improve. Our primary objectives when conducting such analyses are to understand what our findings tell us about our SoQM and to identify how our firm can provide an effective environment for our engagement teams to deliver a quality audit. We look at quality findings from all sources including our own ongoing monitoring of our SoQM as well as Network inspection of our SoQM, audits both with and without deficiencies—whether identified through our own internal inspections process or through external inspections and other inputs such as financial statement restatements to help identify possible distinctions and learning opportunities

For individual audits, an objective team of root cause specialists identifies potential factors contributing to the overall quality of the audit. We consider factors relevant to technical knowledge, supervision and review, professional scepticism, engagement resources, and training, amongst others. Potential causal factors are identified by evaluating engagement information, performing interviews, and reviewing selected audit working papers to understand the factors that may have contributed to audit quality.

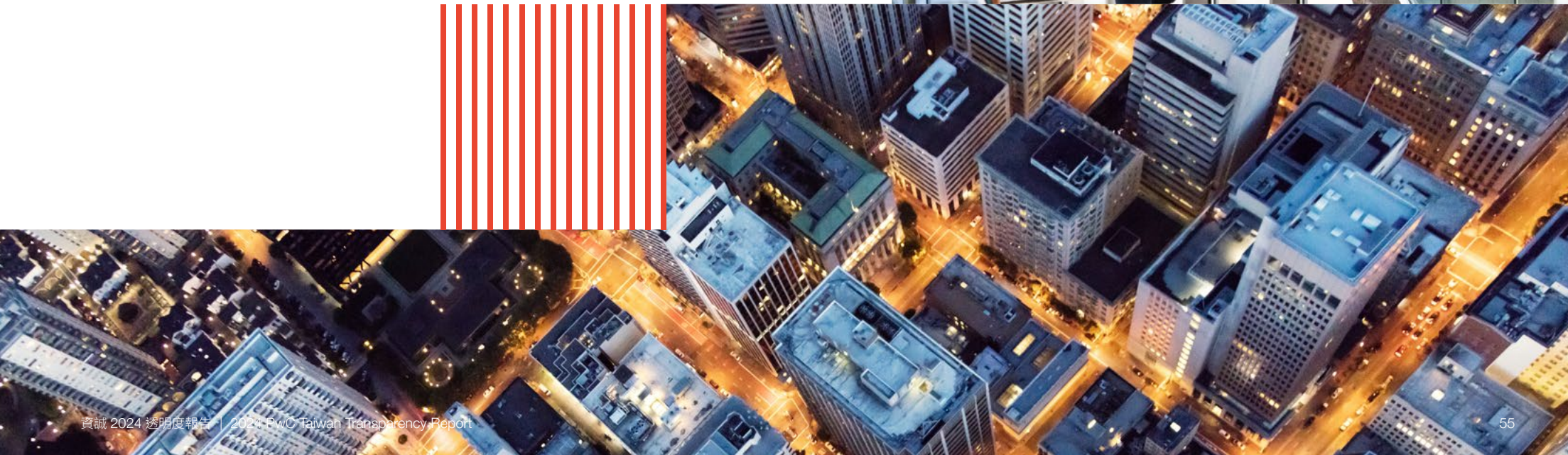
Also, the data compiled from audits, both with and without engagement-level findings, is compared and contrasted to identify whether certain factors appear to correlate to audit quality. The data used includes (but is not limited to) the degree of involvement by key engagement team members such as the engagement partner, quality review partner or engagement manager, where there is a geographic concentration of engagement review matters, the level of seniority of the engagement partner, quality review partner or the engagement manager, amongst other information.

Our goal is to understand how quality audits may differ from those with engagement-level findings, and to evaluate how these learnings may be used to continuously improve all of our audits. We evaluate the results of these analyses to identify enhancements that may be useful to implement across the practice. We believe these analyses contribute significantly to the continuing effectiveness of our quality management.



PwC 全球聯盟組織

PwC global network



PwC 全球聯盟組織 PricewaterhouseCoopers International Limited

PwC是PricewaterhouseCoopers International Limited (PwCIL) 的各個聯盟所經營與提供專業服務的品牌。這些聯盟所共同組成 PwC 全球聯盟組織。「PwC」通常是指 PwC 全球聯盟組織中的個別聯盟所或是其中數家或全部聯盟所的統稱。

在全球許多地方，法律要求會計師事務所必須是在地擁有且獨立的。儘管監管機關對此議題的態度正在改變，但 PwC 全球聯盟組織的成員目前並沒有也不能以跨國公司的方式營運。PwC 全球聯盟組織不是一個國際合夥關係、一家事務所或一家跨國公司。

基於上述原因，PwC 全球聯盟組織由獨立的法人實體公司組成，共同致力於為全球各地客戶提供優質服務。PwC 全球聯盟組織的聯盟所是英國的私有擔保責任有限公司 PwCIL 之成員，或與 PwCIL 有其他關聯。PwCIL 不執行會計師業務或向客戶提供服務。其設立目的是促進 PwC 全球聯盟組織中各聯盟所的協調合作。PwCIL 的聯盟組織領導團隊和委員會協調制定和推動各項政策與倡議，特別是在發展策略、品牌、風險和品質等關鍵領域方面，以使各聯盟所在適當的情況下達成一共同且一致的方法。PwCIL 的聯盟所可以使用 PwC 的名稱，並利用 PwC 全球聯盟組織的資源和方法論。此外，聯盟所可以尋求其他聯盟所的資源和 (或) 確保其他聯盟所和 (或) 其他實體公司提供專業服務。但同時各聯盟所也必須遵守某些共同政策，並遵循 PwCIL 提出的 PwC 全球聯盟組織之標準。

PwC 全球聯盟組織不是一個國際合夥關係，各聯盟所之間也不存在其他形式的法律上的合夥關係。許多聯盟所的合法註冊名稱均包含「PricewaterhouseCoopers」，但 PwCIL 並不擁有其所有權。單一聯盟所不能作為 PwCIL 或任何其他聯盟所的代理人，不能使 PwCIL 或任何其他聯盟所承擔義務，且僅對自身的行為和疏失負責，而不是對 PwCIL 或任何其他聯盟所此等行為負責。相同地，PwCIL 不能作為任何聯盟所的代理人，不能使任何聯盟所承擔義務，並且只對其自身的行為或疏失負責。

PwC is the brand under which the member firms of PricewaterhouseCoopers International Limited (PwCIL) operate and provide professional services. Together, these firms form the PwC network. 'PwC' is often used to refer either to individual firms within the PwC network or to several or all of them collectively.

In many parts of the world, accounting firms are required by law to be locally owned and independent. Although regulatory attitudes on this issue are changing, PwC member firms do not and cannot currently operate as a corporate multinational. The PwC network is not a global partnership, a single firm, or a multinational corporation.

For these reasons, the PwC network consists of firms which are separate legal entities. The firms that make up the network are committed to working together to provide quality service offerings for clients throughout the world. Firms in the PwC network are members in, or have other connections to PricewaterhouseCoopers International Limited (PwCIL), an English private company limited by guarantee. PwCIL does not practise accountancy or provide services to clients. Rather its purpose is to facilitate coordination between member firms in the PwC network. Focusing on key areas such as strategy, brand, and risk and quality, the Network Leadership Team and Board of PwCIL coordinates the development and implementation of policies and initiatives to achieve a common and coordinated approach amongst individual PwC firms where appropriate. Member firms of PwCIL can use the PwC name and the resources and methodologies of the PwC network. In addition, member firms may request the resources of other member firms and/or secure the provision of professional services by other member firms and/or other entities. In return, member firms are bound to abide by certain common policies and to maintain the standards of the PwC network as put forward by PwCIL.

The PwC network is not one international partnership and PwC member firms are not otherwise legal partners with each other. Many of the member firms have legally registered names which contain "PricewaterhouseCoopers", however there is no ownership by PwCIL. A member firm cannot act as agent of PwCIL or any other member firm, cannot obligate PwCIL or any other member firm, and is liable only for its own acts or omissions and not those of PwCIL or any other PwC firm. Similarly, PwCIL cannot act as an agent of any member firm, cannot obligate any member firm, and is liable only for its own acts or omissions.

PwCIL 的治理機構為 The governance bodies of PwCIL are

全球委員會：

負責 PwCIL 的治理、聯盟組織領導團隊的監督和聯盟組織標準的核准。董事會成員沒有擔任外部角色。董事會成員為 PwC 全球各聯盟所選出的合夥人以及 1 位以上的外部獨立董事。現任董事會成員名單請詳 [PwC Global website](#)。

聯盟組織領導團隊：

負責制定 PwC 全球聯盟組織的總體策略以及 PwC 各聯盟所同意遵守的標準。

策略委員會：

由較大的 PwC 聯盟所和地區之領導人組成，同意聯盟組織的策略方向，並促進策略執行的一致性。

全球領導團隊：

由聯盟組織領導團隊和全球聯盟主席任命，並向其報告。全球領導團隊成員負責領導來自聯盟所的團隊，以協調各聯盟所在所有營運領域的活動。

Global Board

which is responsible for the governance of PwCIL, the oversight of the Network Leadership Team and the approval of network standards. The Board does not have an external role. The Board is comprised of elected partners from PwC firms around the world and one or more external independent directors. Please refer to the following [page on the PwC Global website](#) for a list of the current members of the Global Board.

Network Leadership Team

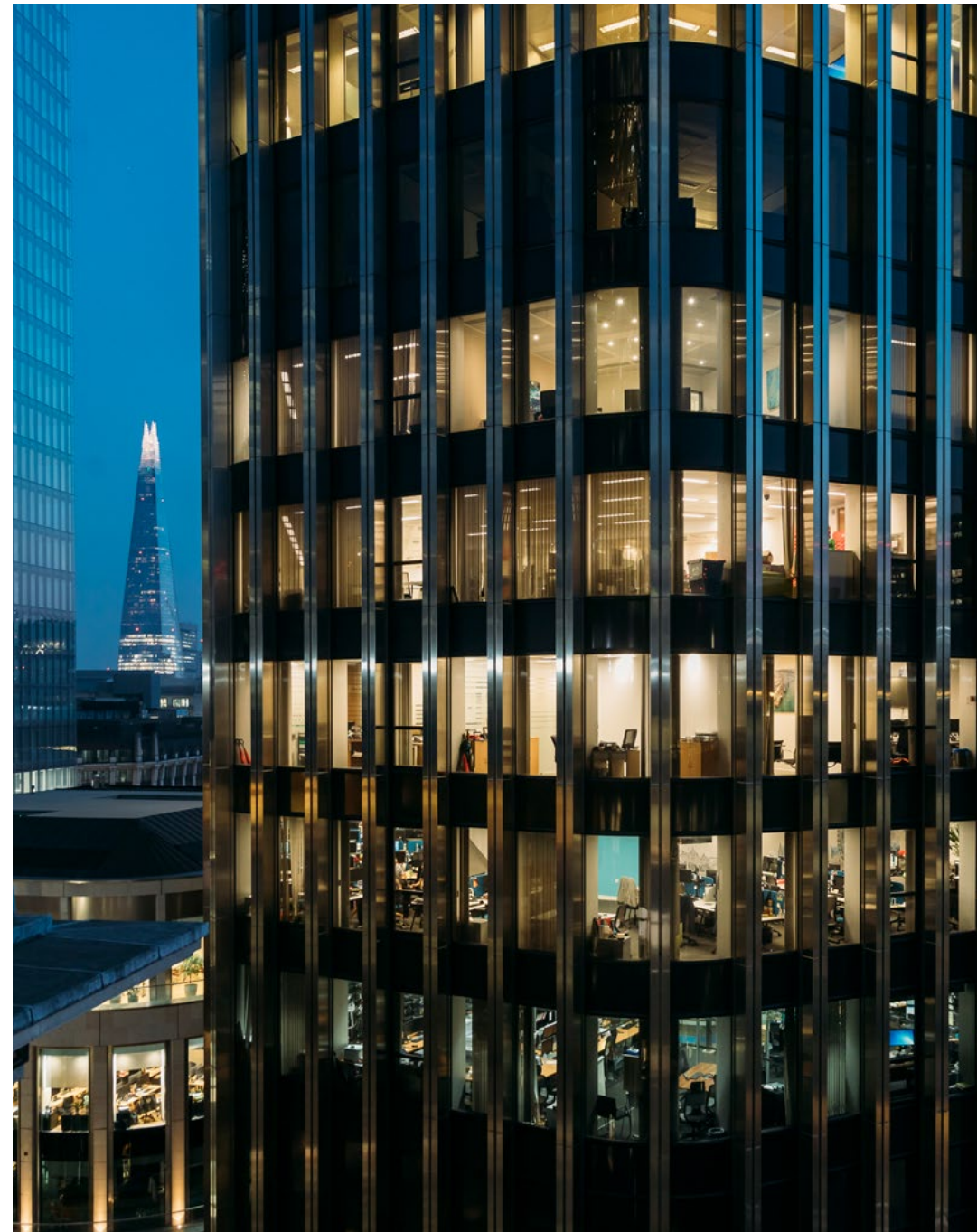
which is responsible for setting the overall strategy for the PwC network and the standards to which the PwC firms agree to adhere.

Strategy Council

which is made up of the leaders of the largest PwC firms and regions of the network, agrees on the strategic direction of the network and facilitates alignment for the execution of strategy.

Global Leadership Team

which is appointed by and reports to the Network Leadership Team and the Chairman of the PwC network. Its members are responsible for leading teams drawn from PwC firms to coordinate activities across all areas of our business.





法律與治理架構

Legal and governance structures

資誠聯合會計師事務所法律結構和所有權

Legal structure and ownership of PricewaterhouseCoopers, Taiwan

資誠聯合會計師事務所

資誠聯合會計師事務所 (即本事務所) 之前身乃係朱國璋教授、陳振銑教授兩位創辦人於 1970 年創立，嗣於 1973 年加入 PricewaterhouseCoopers 全球聯盟，獲得授權使用 PwC 及 PricewaterhouseCoopers 之英文名稱。PwC 全球聯盟所會員名稱及其營運國家等資訊，請參見以下網址：<https://www.pwc.com/gx/en/about/office-locations.html#/>

PricewaterhouseCoopers, Taiwan

Our firm was originally founded in 1970 by Professors Kuo-chang Chu and Chen-hsien Chen, and in 1973 joined the global network of accounting firms that later became PricewaterhouseCoopers (PwC). Please click [here](https://www.pwc.com/gx/en/about/office-locations.html#/) for more information about the PwC network and its member firms.

本事務所為合夥組織

本事務所迄今 (截至 113 年 6 月 30 日) 有 116 位合夥人 (含初級合夥人)，並有會計助理人員 (含稅務部門) 2560 人。本事務所址設台北市基隆路一段 333 號 27 樓 (台北所)，並於桃園、新竹、台中、台南、高雄設立分所。

Partnership organisation

PricewaterhouseCoopers, Taiwan is a partnership organisation. As of 30 June 2024, the firm had 116 partners and 2,560 accounting assistants. Our main office is located at 27F, 333 Keelung Section 1, Taipei and we have branch offices in Taoyuan, Hsinchu, Taichung Tainan, and Kaohsiung.

策略合作聯盟

本事務所與資誠人資管理顧問有限公司、資誠永續發展服務股份有限公司、資誠創新諮詢有限公司、普華國際不動產有限公司、普華國際財務顧問股份有限公司、資誠創新整合股份有限公司、資誠智能風險管理諮詢有限公司、資誠普華國際財務顧問有限公司、資誠企業管理顧問股份有限公司、資誠稅務諮詢顧問股份有限公司、資誠普華綠色科技有限公司等締結策略合作聯盟，均屬 PwC 全球聯盟成員之一，共享 PwC Global Network 資源、管理政策，及規劃相關營運之策略發展方針，以提供審計、稅務法律、財務顧問、管理顧問、人才與組織變革諮詢及不動產代理與顧問等專業諮詢顧問服務。

Strategic alliances

PricewaterhouseCoopers, Taiwan has strategic alliances with the following:

PricewaterhouseCoopers Business Services Taiwan Ltd.
PricewaterhouseCoopers Sustainability Services Company Ltd.
PricewaterhouseCoopers Business Consulting Services Taiwan Ltd. PricewaterhouseCoopers Professional Services Taiwan Ltd.
PricewaterhouseCoopers Financial Advisory Services Company, Ltd. PricewaterhouseCoopers Consulting Services Taiwan Co., Ltd.
PricewaterhouseCoopers Risk Consulting Taiwan Ltd.
PricewaterhouseCoopers Financial Advisory Taiwan Ltd.
PricewaterhouseCoopers Management Consulting Company Ltd.
PricewaterhouseCoopers Tax Consulting Company, Ltd.; and
PwC Business Advisory Services Taiwan Ltd.

All of these entities are members of the PwC network and they provide professional services for particular business areas, including auditing, taxation, financial advisory, management consulting, talent and organisational change consulting, and real estate agency and consulting.

資誠聯合會計師事務所治理架構及管理階層

Governance structure and management of PricewaterhouseCoopers, Taiwan

1. 所長

本事務所由全體合夥人選任所長一名，任期四年，對外代表本事務所、負責執行合夥事務，並得組成經營管理團隊 (Leadership Team，LT) 及其他諮詢機構 (如顧問、諮詢委員等) 負責台灣的 PwC 成員之重要營運發展及計畫。

Chairperson

PwC Taiwan elects a Chairperson (also known as the Territory Senior Partner or TSP) from among all partners to serve for a term of four years. The TSP represents the firm externally and is responsible for executing partnership matters, including the formation of a Leadership Team and other advisory bodies (such as consultative and advisory committees) to execute the significant operational developments and the planning of PwC member firms in Taiwan.

2. 理事會

理事會由全體合夥人選任之理事及當然理事所組成，任期四年。理事會的職責為監理經營管理團隊營運及合夥人重要權利義務事項，至少每季應召開一次會議。

Board of Directors

The Board consists of elected directors and ex officio directors from among all partners, each serving for four years. Its duties include supervising the activities of the Leadership Team and addressing the rights and obligations of partners, and it convenes at least once every quarter.

3. 經營管理團隊

經營管理團隊為所長指派任免，並提交理事會及合夥人會議備查，其主要權責為執行合夥人決議之經營策略、授權辦理之事項，並向理事會提出營運報告。本屆管理團隊成員組成，所長為當然成員之一，加上所長辦公室成員、營運長、各支援單位中之人力資源發展及準則遵循暨風控辦公室負責人、分所代表，以及策略聯盟事業負責人，共計十二位。管理團隊每月舉行一次會議，並在需要時召開額外會議。

Leadership Team

The Leadership Team (LT) is appointed by the TSP, with appointments and removals submitted for record to the Board of Directors and Partners' Meeting. Its main responsibilities are the execution of operational strategies agreed by partners, the handling of authorised matters and reporting on the firm's operational status to the Board of Directors. The LT has twelve members, including the TSP (ex officio member), members of the Chairman's Office, Chief Operating Officer, heads of business support units such as Human Capital and Compliance & Risk Management, branch representatives, and the heads of strategic alliance businesses. The LT meets once a month and more as needed.

4. 準則遵循暨風控辦公室暨跨部門風險暨品質管理負責人

準則遵循暨風控辦公室暨跨部門風險暨品質管理負責人 (xLoS R&Q Leader) 為 LT 成員之一，為風險策略委員會 Strategic Risk Council (SRC) 召集人暨主席，並為防制洗錢專責人員。

xLoS R&Q Leader

The Cross-Line of Service Risk & Quality Management (xLoS R&Q) Leader also serves as the Head of the Compliance & Risk Management Office and is a member of the Leadership Team. In addition, the xLoS R&Q Leader is the convenor and chair of the firm's Strategic Risk Council as well as its designated Anti-Money Laundering Officer.

5. 風險策略委員會

SRC 每月召開，除各組成單位報告與風險或品質有關事項之例行性事務外，尚討論與風險或品質有關事項，包含已發生之實案例或將發生之專案及將導入之系統。以下簡介 SRC 各組成單位之職責：

(1) 跨部門風險暨品質管理部門

- i. 召集 PwC Taiwan 之風險策略委員會 (SRC)，溝通及協調 PwC Taiwan 風險暨品質管理事務。
- ii. 適用於所有同仁之風險暨品質管理政策制訂、執行與監督作業程序之完成，其業務內容包括政策之制訂及宣導、風險品質管理之諮詢與解決、違反事項之調查、報告與懲處等，並向經營管理團隊 (Leadership Team) 報告重大事項。

(2) 風險暨品質管理團隊 (RQs)

負責推行各業務部門之風險及品質管理政策，其職責包括制定適用於該部門之政策、教育訓練、執行遵循測試作業，並向跨部門風險暨品質管理負責人報告工作事項。

(3) 準則遵循辦公室 (CMP)

負責推行 PwC Taiwan 整體性的風險管理及法令遵循政策，其職責包括制定政策、教育訓練、執行遵循測試作業，並向跨部門風險暨品質管理負責人報告工作事項。

(4) 行為準則辦公室 (E&BC)

負責推行 PwC Taiwan 行為準則與職業道德規範相關事務、制定行為準則政策、負責處理申訴事項，並向跨部門風險暨品質管理負責人報告工作事項。

Strategic Risk Council

The Strategic Risk Council (SRC) meets once a month, with each component unit reporting on routine risk and quality matters, as well as discussion of other related matters involving actual cases or projects. The following is a brief introduction to the responsibilities of each SRC unit.

Cross-Line of Service Risk & Quality Management Department

The xLos R&Q Department convenes the SRC to communicate and coordinate our firm's risk and quality management affairs. It develops, implements and supervises risk and quality management policies applicable to all our people. Its responsibilities include policy formulation and promotion; consulting on and resolving risk and quality management issues; investigating, reporting and disciplining violations; and reporting significant matters to the Leadership Team.

Risk & Quality teams

Risk & Quality (RQ) teams are responsible for implementing risk and quality management policies of each business unit. They formulate applicable policies, provide education and training, conduct compliance testing and reports on relevant work matters to the xLoS R&Q Leader.

Compliance Management Office

The Compliance Management (CMP) Office is responsible for implementing the overall risk management and regulatory compliance policies of PwC Taiwan. It formulates applicable policies, provides education and training, conducts compliance testing and reports on relevant work matters to the xLoS R&Q Leader.

Ethics & Business Conduct Office

The Ethics & Business Conduct (E&BC) is responsible for implementing matters related to our firm's code of conduct and professional ethics. It formulates code of conduct policies, handles complaints, and reports on reports on relevant work matters to the xLoS R&Q Leader.

(5) 獨立性辦公室 (IND)

負責 PwC Taiwan 整體性的獨立性相關事務，其職責包括制定及推行政策、教育訓練、執行遵循測試作業，並向跨部門風險暨品質管理負責人報告工作事項。

Independence Office

The Independence (IND) Office is responsible for all independence-related matters. It formulates and implement policies, provides education and training, conducts compliance testing and reports on relevant work matters to the xLoS R&Q Leader.

(6) 資訊管理部門 (GTS)

負責評估、發展及推行 PwC Taiwan 與 IT 相關決策、流程及系統設置，並提供各部門實施 IT 決策之相關技術協助。

Global Technology Solutions

The Global Technology Solutions (GTS) department is responsible for evaluating, developing and implementing IT-related decisions, processes and systems within our firm. It also provides technical assistance for the implementation of IT projects in various other departments.

(7) 資訊安全管理部門 (NIS)

負責 PwC Taiwan 資訊安全事務之準則制定，執行相關政策、確保 PwC Taiwan 之資訊安全，並向跨部門風險暨品質管理負責人報告工作事項。

Network Information Security

The Network Information Security (NIS) department is responsible for formulating information security policies, implementing related policies, ensuring the information security within our firm. It reports on relevant work matters to the xLoS R&Q Leader.

(8) 法律顧問室 (OGC)

負責 PwC Taiwan 內部法律事務的諮詢與協商，其職責包括審閱重要法律文件、協助處理相關法律事務、並且提供重大事項的法律服務。

Office of General Counsel

The Office of General Counsel (OGC) is responsible for consulting on and negotiating the internal legal affairs of PwC Taiwan. It reviews important legal documents, assists with relevant legal matters, and provides legal services for significant issues.

(9) 支援單位 (包含品牌暨溝通部門 B&C、人力資源發展部 HC、財務會計部 FA 及總務部 GA)

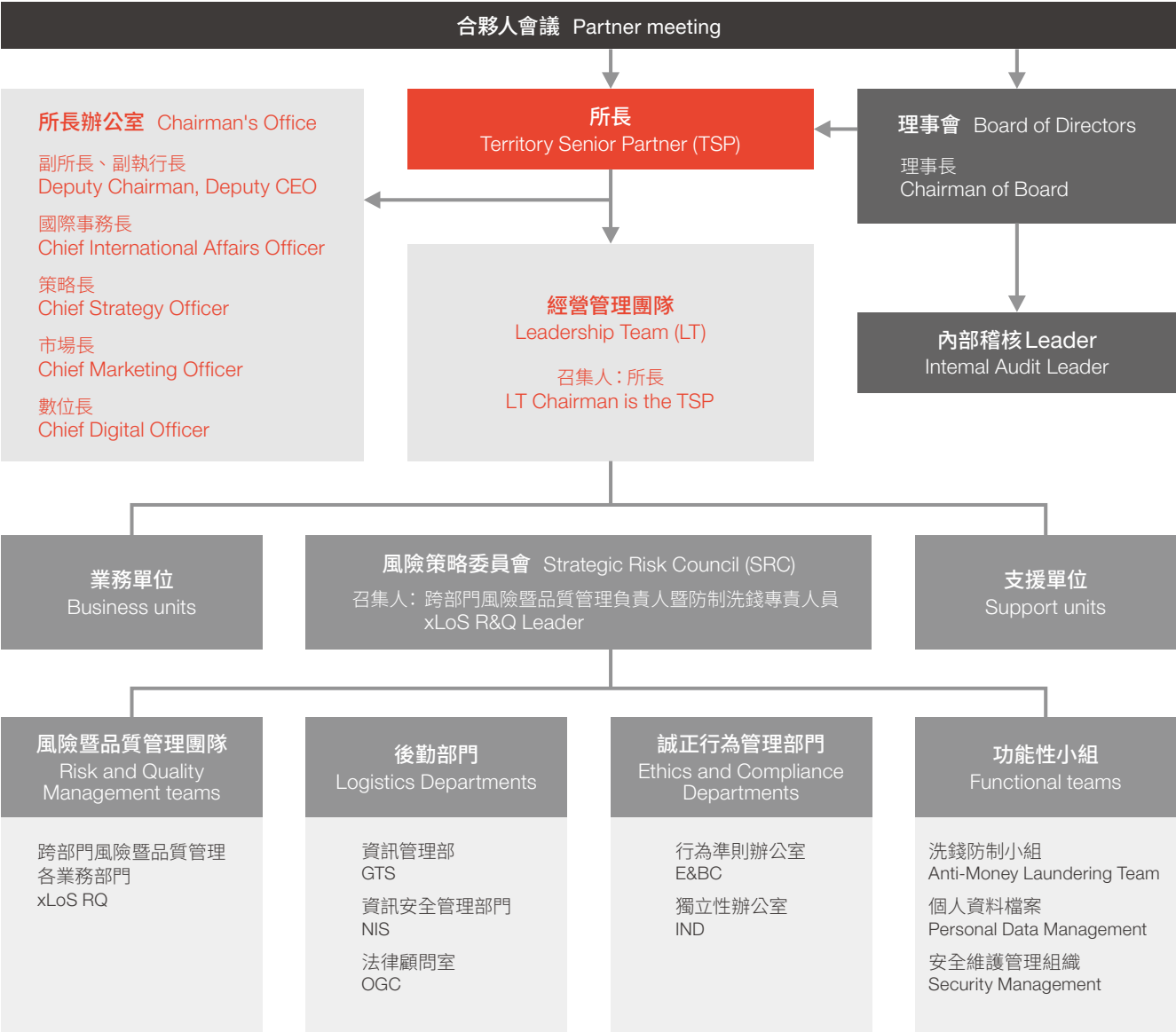
負責提供與風險管理決策相關之支援協助。

Other support units

Various other support units (including Brand & Communications, Human Capital, Finance & Accounting and General Affairs) also provide assistance on risk management-related matters.

本事務所治理與管理組織架構圖

Organisational chart of our firm's governance and management



聯絡我們 Contact us



周建宏 Joseph Chou

資誠聯合會計師事務所
所長暨聯盟事業執行長

Chairman and CEO
PwC Taiwan



徐聖忠 Patrick Hsu

資誠聯合會計師事務所
審計服務營運長

Assurance Leader
PwC Taiwan



梁益彰 Scott Liang

資誠聯合會計師事務所
審計服務風險暨品質管理主持會計師

Assurance R&Q Leader
PwC Taiwan

www.pwc.tw

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