

August 2015

Chief Executive Officer's Message 行政總裁的話



Mark Dickens Chief Executive Officer | 狄勤思 行政總裁

Listed entity auditor regulatory reform

This June, the Government issued its [Consultation Conclusions](#) on proposals to improve the regulatory regime for auditors of listed entities. The FRC welcomes these conclusions; indeed, our Chairman Dr Poon expressed confidence that the proposed improvements to Hong Kong's auditor regulatory regime will certainly enhance the independence of our auditor regulatory regime, and allow it to be benchmarked against international standards and practices.

The Government's proposals include vesting the FRC with powers to carry out direct inspections and investigations of auditors of listed entities, as well as to take disciplinary actions against them. In addition, the FRC would gain oversight powers in relation to auditor registration, the setting of professional standards, and the establishment of requirements for continuing professional development.

The reform process is ongoing, and the FRC will continue to play its part while communicating clearly about developments with all stakeholders. We firmly believe that one outcome of the reform process should at least be to make Hong Kong eligible for membership of the International Forum of Independent Audit Regulators, and attain regulatory equivalence status with the European Commission.

Regulatory matters

The FRC completed five investigation cases in the first half of 2015. The auditing irregularities identified were referred to the HKICPA for possible disciplinary action.

上市實體核數師監管改革

政府於6月公布優化上市實體核數師監管制度建議的[諮詢總結](#)。財務匯報局歡迎諮詢總結，主席潘博士表示有信心優化方案將可加強香港核數師監管制度的獨立性，以及符合國際標準和做法。

政府的改革建議包括賦予財務匯報局直接行使查核、調查和紀律處分上市實體核數師的權力。此外，財務匯報局將獲賦予就上市實體核數師的註冊、專業準則及專業進修規定的制定進行監察的權力。

本局將繼續於改革過程中，發揮本身的作用，也會向持份者清晰溝通改革的進展。我們深信改革將取得成果，其中最少是使香港符合獨立審計監管機構國際論壇的成員資格，以及獲得歐洲委員會的監管等效地位。

監管事宜

財務匯報局於2015年上半年完成五宗調查個案，並且將已識別的審計不當行為轉交香港會計師公會，以考慮採取紀律處分。

I am pleased to report that the HKICPA's disciplinary committees have taken disciplinary action in the first half of 2015 in response to two investigation cases completed and referred by the FRC. The certified public accountants (practising) and corporate practices involved in these cases were reprimanded and ordered to pay penalties and costs; a timely reminder for all auditors to rigorously maintain the highest professional standards in their audit work.

Multi-level communication

In early April, we published the [FRC Annual Report 2014](#), which summarized our work throughout the previous year. In early May, we reported on the progress of our work in 2014 to the Legislative Council's Panel of Financial Affairs.

The FRC has also been holding discussions with the Ministry of Finance and the China Securities Regulatory Commission in the Mainland with regard to the difficulties experienced by some Hong Kong regulators (including the FRC) in gaining access to audit working papers under current Mainland regulations.

This July, the FRC entered its ninth year of operations. We will continue to work tirelessly towards fulfilling our mission of promoting high quality financial reporting and achieving better investor protection in Hong Kong.

Mark Dickens
Chief Executive Officer

我欣悉香港會計師公會紀律委員會於今年上半年對兩宗由本局完成及轉介的調查個案採取紀律處分。個案涉及的執業會計師及執業法團受到譴責，並且須繳付罰款及費用。本局藉此提醒核數師於執行審計工作時，須嚴格維持最高的專業水平。

多方面溝通

本局於4月初發表[財務匯報局2014年年報](#)，概述本局前一年度的工作。我們於5月初向立法會財經事務委員會匯報2014年度的工作。

財務匯報局一直與中國財政部及中國證券監督管理委員會接觸，討論在內地現行的監管制度下，部分香港監管機構(包括財務匯報局)在索取審計工作底稿方面遇到的困難。

財務匯報局於7月踏入第九年的運作，我們將繼續努力不懈，以達成在香港提倡高水平財務匯報及更佳投資者保障的使命。

狄勤思
行政總裁

Investigations completed (Jan - Jun) 已完成的調查 (1月至6月)

Inconsistent audit evidence obtained 前後矛盾的審計證據

Background

The company acquired a group of companies (Acquired Group). The consideration for the acquisition was determined based on the adjusted net assets value of the major subsidiary (Subsidiary A) of the Acquired Group at the date of the acquisition, which was defined as the net assets value of Subsidiary A excluding its deferred tax liabilities. Prior to the acquisition, a loan was injected into Subsidiary A by the company's major shareholder through another subsidiary in the Acquired Group. This loan was accounted for as a liability in the financial statements of Subsidiary A which were used in determining the consideration for the acquisition. However, it was accounted for as equity, i.e. capital contribution from the shareholder, in the financial statements of the Acquired Group at the date of the acquisition and in calculating the gain on bargain purchase of the Acquired Group.

背景

該公司收購一組公司(被收購集團)。收購事項代價是根據被收購集團旗下主要附屬公司(甲附屬公司)於收購日的經調整資產淨值計算，即甲附屬公司扣除遞延稅項負債後的資產淨值。公司的一名主要股東於發生收購事項前，透過被收購集團旗下另一家附屬公司向甲附屬公司注入貸款。這筆貸款於甲附屬公司的財務報表計入為負債項目，以用作釐定收購事項代價。然而，此筆貸款於被收購集團截至收購日止的財務報表中及於計算被收購集團的議價收購收益中，計入為股本，即股東出資額。

The company had made prior year adjustments in its subsequent financial statements to restate the gain on bargain purchase of the Acquired Group previously recognized on the basis that the loan injected into Subsidiary A by the company's major shareholder should be a liability, instead of equity.

Issues

Whether the auditor had obtained sufficient appropriate audit evidence to support:

- (a) the recognition of the loan injected into Subsidiary A as equity; and
- (b) the audit opinion expressed on the relevant financial statements.

Analysis

1. The auditor obtained inconsistent audit evidence in relation to the nature of the loan injected into Subsidiary A from different sources. However, the auditor failed to perform additional audit procedures to resolve the inconsistency in the audit evidence obtained.
2. Accordingly, the auditor failed to identify the non-compliance and modify their audit opinion on the relevant financial statements in respect of the accounting treatment of the loan.

Conclusion

There were auditing irregularities and the report has been referred to the HKICPA for follow-up.

Reminder

The auditor should perform additional audit procedures to resolve the inconsistency in the audit evidence obtained.

公司於其後的財務報表作出前一年度調整，以公司主要股東注入甲附屬公司的貸款應視作負債而非股本的理由，重述之前已確認的被收購集團的議價收購收益。

問題

核數師是否已取得充分及適當的審計證據以支持其：

- (a) 將注入甲附屬公司的貸款確認為股本；及
- (b) 於相關財務報表出具的審計意見。

分析

1. 就注入甲附屬公司的貸款的性質而言，核數師從不同來源獲取的審計證據出現前後矛盾。然而，核數師沒有執行額外的審計程序，以解決該等前後矛盾。
2. 核數師未能識別該筆貸款的會計處理不當行為，以及沒有就此發表適當的審計意見。

結論

由於有審計不當行為，我們已將調查報告轉交香港會計師公會跟進。

提醒

核數師應執行額外的審計程序，以解決所獲取審計證據的前後矛盾。

Sufficiency and appropriateness of audit evidence

審計證據的充分性及適當性

Background

An investigation relating to the audit of the consolidated financial statements for the year ended 31 March 2009 (the 2009 Financial Statements) was completed in March 2012. The investigation concluded that (i) there were auditing irregularities as the auditor expressed an unmodified auditor's opinion despite the fact that there were multiple issues of non-compliance with accounting requirements relating to a business combination in the 2009 Financial Statements; and (ii) the subcontracted engagement quality control reviewer of the audit of the 2009 financial statements (the EQCR) failed to properly perform the engagement quality control review.

背景

財務匯報局於2012年3月完成針對一家上市實體截至2009年3月31日止年度的綜合財務報表(2009年財務報表)的審計之調查。根據調查結果，(i) 2009年財務報表中一宗企業合併涉及多項不遵從會計規定事宜，唯核數師仍出具非無保留的審計意見，因此存在審計不當行為；以及(ii)負責2009年財務報表審計的外判審計項目質量控制覆核人員沒有妥善執行審計質量控制覆核工作。

The EQCR later became the engagement director for the audit of the consolidated financial statements for the year ended 31 March 2010 (the 2010 Financial Statements), which is the subject matter of this investigation.

The FRC found that the above non-compliance with accounting requirements remained material in the 2010 Financial Statements but the comparative information in the 2010 Financial Statements was not properly restated.

Issues

Whether the auditor was aware of the possible misstatement in the comparative information in the 2010 Financial Statements and whether the auditor had obtained sufficient and appropriate audit evidence to ensure the comparative information included in the 2010 Financial Statements had been presented, in all material respects, in accordance with the requirements for comparative information in the applicable financial reporting framework.

Analysis

The auditor failed to:

- (a) perform such additional audit procedures as are necessary in the circumstances to obtain sufficient appropriate audit evidence to determine whether a material misstatement in the comparative information exists;
- (b) obtain sufficient appropriate audit evidence to be able to draw reasonable conclusions on which to base the audit opinion;
- (c) evaluate the conclusions drawn from the audit evidence obtained as the basis for forming an opinion on the 2010 Financial Statements; and
- (d) express a modified audit opinion in the auditor's report on the 2010 Financial Statements with respect to the corresponding figures.

The engagement director also failed to appoint an engagement quality control reviewer for the audit of the 2010 Financial Statements.

The FRC also found that the engagement director failed to maintain professional knowledge and skill at the level required and act diligently.

Conclusion

There were auditing irregularities and the investigation report has been referred to the HKICPA for follow-up.

該名項目質量控制覆核人員其後成為截至2010年3月31日止年度財務報表(2010年財務報表)的審計項目總監，本宗調查涉及該審計事宜。

上述不遵從會計規定事宜仍然對2010年財務報表構成重大影響，但上市實體沒有於2010年財務報表適當地更正比較資訊。

問題

核數師是否察覺2010年財務報表的比較資訊可能出現錯報，以及核數師有否取得充分及適當的審計證據，以確定2010年財務報表的比較資訊於重大方面已根據適用財務報告框架中有關比較資訊的規定列報。

分析

核數師沒有：

- (a) 根據情況實施需要的追加審計程序，以獲取充分及適當的審計證據，從而確定比較資訊是否存在重大錯報；
- (b) 取得充分及適當的審計證據以得出合理結論，作為審計意見的基礎；
- (c) 評估從審計證據得出結論，作為形成2010年財務報表審計意見的基礎；及
- (d) 於2010年財務報表的核數師報告發表有關對應數據的非無保留審計意見。

審計項目總監沒有為2010年財務報表的審計委任審計質量控制覆核人員。

財務匯報局亦發現，審計項目總監沒有維持一定水平的專業知識及技術，也沒有盡職地執行審計工作。

結論

由於有審計不當行為，本局已將調查報告轉交香港會計師公會跟進。

Reminders

If the auditor becomes aware of a possible material misstatement in the comparative information while performing the current period audit, the auditor shall perform such additional audit procedures as are necessary in the circumstances to obtain sufficient appropriate audit evidence to determine whether a material misstatement exists.

If the auditor obtains audit evidence that a material misstatement exists in the prior period financial statements on which an unmodified opinion has been previously issued, and the corresponding figures have not been properly restated, the auditor shall express a qualified opinion or an adverse opinion in the auditor's report on the current period financial statements, modified with respect to the corresponding figures included therein.

Audit evidence collected by the successor auditor 繼任核數師獲取的審計證據

Background

There were multiple issues of non-compliance with accounting requirements in relation to a business combination completed two years ago, which had not been identified by the predecessor auditor and had not been corrected in subsequent years' financial statements until an enquiry was initiated by a regulator.

Issues

Whether the successor auditor had obtained sufficient appropriate audit evidence on the opening balances and the comparative information of the financial statements in its initial audit engagement.

Analysis

The auditor should be able to identify the apparent non-compliance with accounting requirements through a diligent review of the most recent financial statements.

The investigation revealed that the auditor failed to:

- (a) maintain sufficient professional skepticism recognizing that the opening balances and the comparative information might contain uncorrected material misstatements;
- (b) obtain sufficient appropriate audit evidence about whether the opening balances and the comparative information contained misstatements that materially affected the current year's financial statements;
- (c) express a modified auditor's opinion on the financial statements given that the opening balances and the comparative information contained material misstatements;

提醒

假如核數師於進行當期審計時察覺比較資訊可能出現重大錯報，核數師應當根據情況實施需要的追加審計程序，以取得充分及適當的審計證據，從而確定比較資訊是否存在重大錯報。

假如核數師取得審計證據，證明前期財務報表出現重大錯報，而且上市公司沒有適當地更正對應數據，核數師應於當期財務報表的核數師報告發表有關對應數據的保留或否定審計意見。

背景

前任核數師未能識別涉及一宗於兩年前完成的企業合併的多項不遵從會計規定事宜，直至一家監管機構展開查訊之前發表的其後年度的財務報表，也沒有糾正該等不遵從事宜。

問題

繼任核數師有否於首次為上市實體進行審計時，就財務報表的期初餘額及比較信息取得充分及適當的審計證據。

分析

核數師應能透過詳細覆閱最近期的財務報表，以識別明顯不遵從會計規定的事宜。

調查發現核數師沒有：

- (a) 秉持充分專業懷疑態度，以確定期初餘額和比較信息是否存在尚未更正的重大錯報情況；
- (b) 取得充分及適當的審計證據，以識別期初餘額和比較信息是否存在會重大影響當年度財務報表的錯報情況；
- (c) 就期初餘額和比較信息存在重大錯報而對財務報表出具非無保留審計意見；

- (d) record the result and conclusion of the audit procedures performed, who performed the audit work and the date such work was completed and who reviewed the audit work performed and the date and extent of such review; and
- (e) identify the director responsible for the performance of the audit engagement in the audit engagement letter, and the auditor failed to state his full name and practicing certificate number as appearing in his practicing certificate in the audit report of the financial statements as the auditor was a corporate practice.

The AIB also found that the engagement director failed to maintain professional knowledge and skill at the level required and failed to act diligently.

Conclusion

There were auditing irregularities and the report has been referred to the HKICPA for follow-up.

Reminders

The auditor, in its audit engagement, should:

- (a) read the most recent financial statements, if any, and the predecessor auditor's report thereon, if any, for information relevant to opening balances, including disclosures;
- (b) perform such additional audit procedures as are appropriate in the circumstances to determine the effect on the current period's financial statement if the auditor obtains audit evidence that the opening balances and the comparative information contain misstatements that could materially affect the current period's financial statements; and
- (c) express a qualified opinion or an adverse opinion, as appropriate, if the auditor concludes that the opening balances and the comparative information contain a misstatement that materially affects the current period's financial statements, and the effect of the misstatement is not appropriately accounted for or not adequately presented or disclosed.

- (d) 記錄已執行審計程序的結果及結論、審計工作執行人員及審計工作完成日期，以及審計工作覆核人員及覆核日期和範圍；及
- (e) 作為執業法團，於審計業務約定書內識別負責執行審計項目的總監，以及沒有於有關財務報表的核數師報告列明該總監於執業證書的全名及編號。

調查委員會亦發現，審計項目總監沒有保持所需專業知識和技術，以及沒有盡職地執行審計工作。

結論

由於有審計不當行為，財務匯報局已將調查報告轉介香港會計師公會跟進。

提醒

核數師應於首次為上市實體進行審計時：

- (a) 細閱最近期的財務報表(如有)及前任核數師報告(如有)中有關期初餘額的信息，包括披露事項；
- (b) 於獲取期初餘額及比較信息存在錯報並且可能對當期財務報表構成重大影響的審計證據時，應適當地實施追加符合情況的審計程序，以釐定有關錯報對當期財務報表的影響；及
- (c) 於總結期初餘額及比較信息存在會對當期財務報表構成重大影響的錯報，而有關錯報沒有得到正確的會計處理或恰當地列報或披露時，應出具有保留或否定的審計意見(如適當)。

Quality control system for engagement documentation 有關審計工作底稿的質量控制制度

Background

The engagement director was unable to provide the engagement documentation of three audit engagements.

Issues

Whether the auditor had established and maintained a system of quality control that included policies and procedures that addressed engagement documentation.

背景

審計項目總監未能提供三個審計項目的審計工作底稿。

問題

核數師有否制定及維持質量控制制度，其中包括針對審計工作底稿的政策及程序。

Analysis

There was repeated failure to provide the relevant engagement documentation without reasonable excuse. The firm's responsible personnel was unable to provide any evidence to support that a system of quality control relating to engagement documentation was in place at the time of the relevant audits.

The auditor failed to maintain a system of quality control for ensuring the safe custody, integrity, accessibility and retrievability of engagement documentation.

The firm's responsible personnel failed to act diligently under applicable technical and professional standards when providing professional services.

Conclusion

There were auditing irregularities and the investigation report has been referred to the HKICPA for follow-up.

Reminders

The auditor should establish and maintain a system of quality control designed to maintain the safe custody, integrity, accessibility and retrievability of engagement documentation.

The firm's managing board of partners (or equivalent) should assume ultimate responsibility of the firm's system of quality control.

分析

核數師未能提供相關審計工作底稿的情況多次發生，也沒有合理解釋。會計師事務所的負責人未能提供任何證據，以證明其於進行有關審計時已建立有關審計工作底稿的質量控制制度。

核數師沒有維持質量控制制度，以確保審計工作底稿得以安全保管、保持完整、便於取用和索回。

會計師事務所的負責人提供專業服務時，沒有遵從適用技術及專業準則盡職地執行職務。

結論

由於有審計不當行為，本局已將調查報告轉交香港會計師公會跟進。

提醒

核數師應制定及維持一套質量控制制度，以確保審計工作底稿得以安全保管、保持完整、便於取用和索回。

事務所的合夥人董事局(或同等職級)須對事務所的質量控制制度負上最終責任。

Income tax provision 所得稅撥備

Background

The listed entity made a restatement to correct the understatement of tax provision in relation to the gain on disposal of certain land and buildings (the Disposal) in its consolidated financial statements for the year ended 31 March 2013. The income tax provision relating to the gain on the Disposal was not determined in accordance with the relevant tax laws in its consolidated financial statements for the year ended 31 March 2012 (2012 Financial Statements).

Issues

Whether the auditor had performed adequate audit procedures to obtain sufficient appropriate audit evidence to support their unmodified audit opinion on the 2012 Financial Statements.

Analysis

The investigation revealed that the auditor did not perform adequate audit procedures to obtain sufficient appropriate audit evidence to substantiate that the income tax provision relating to the gain on the Disposal was determined in accordance with the relevant tax laws.

背景

上市實體已於截至2013年3月31日止年度的綜合財務報表作出前期重述，以糾正由出售若干土地及樓宇(出售事項)的收益產生但少報了的所得稅撥備。於截至2012年3月31日止年度的財務報表(2012年財務報表)有關出售事項收益的所得稅撥備並非根據相關稅務法律釐定。

問題

核數師有否執行足夠審計程序，以獲取充分適當的審計證據，支持其於2012年財務報表發表的無保留審計意見。

分析

調查發現核數師沒有執行足夠審計程序，以獲取充分適當的審計證據，支持有關出售事項的收益所得稅撥備是根據相關稅務法律來釐定。

Conclusion

There were auditing irregularities and the investigation report has been referred to the HKICPA for follow-up.

Reminder

Auditors should perform adequate procedures during their audit to help identify instances of non-compliance with laws and regulations and should obtain sufficient appropriate audit evidence to support their opinion on the financial statements.

結論

由於有審計不當行為，本局已將調查報告轉交香港會計師公會跟進。

提醒

核數師應執行足夠的審計程序，以識別不遵從法律法規的事宜，以及應取得充分適當的審計證據，支持其對財務報表發表的審計意見。

Recognition of deferred tax liability on revaluation gain 由重估收益產生的遞延所得稅負債的確認

Issue

Recognition of deferred tax liabilities on fair value adjustments when owner-occupied property became an investment property to be carried at fair value.

Analysis

A few years ago, a subsidiary of the company recognized a revaluation gain directly in equity when certain owner-occupied properties became investment properties as a result of a change in use according to ASBE 3 *Investment Property*. However, the related deferred tax liability on the revaluation gain upon transfer of owner-occupied properties to investment properties was not recognized in accordance with ASBE 18 *Income Taxes* (ASBE 18).

The deferred tax liability on the above revaluation gain should have been recognized directly in equity in accordance with ASBE 18. However, as the amount was immaterial to the consolidated financial statements, the issue was not further pursued.

Decision

The issue was not pursued as the unrecognized deferred tax liability was immaterial. Nevertheless, we issued a letter of advice to the company in this respect.

Reminder

Management of listed entities should observe the requirements of ASBE 18 when preparing their financial statements.

問題

由自用房地產轉換為採用公允價值模式計量的投資性房地產時，因調整公允價值而產生的遞延所得稅負債的確認。

分析

於數年前，公司的附屬公司遵從《企業會計準則第3號—投資性房地產》的規定，於若干自用房地產的用途改變為投資性房地產時，直接於股東權益確認轉換日重估收益，但是沒有遵從《企業會計準則第18號—所得稅》（《企業會計準則第18號》）的規定，確認由重估收益而產生的相關遞延所得稅負債。

上述重估收益產生的遞延所得稅負債應遵從《企業會計準則第18號》的規定，直接於股東權益進行確認。然而，由於該遞延所得稅負債的數額於綜合財務報表並不重大，故本局沒有進一步跟進此問題。

決策

因沒有確認的遞延所得稅負債的數額並不重大，問題不作跟進。儘管如此，本局已向公司發出有關此問題的意見函。

提醒

上市實體管理層於編製財務報表時，應留意《企業會計準則第18號》的規定。

Classification of income tax liabilities 所得稅負債的分類

Issues

Income tax payments were lower than the amounts provided in the financial statements for a number of years. Certain estimated tax liabilities arising from temporary differences were not properly classified.

Analysis

There is timing difference in reporting sales transaction to tax authority and providing for tax liability in the relevant financial statements. The group had accrued and gradually paid the related income tax liability.

Certain estimated tax liabilities arising from temporary differences were incorrectly classified as current tax liabilities. These tax liabilities should be classified as deferred tax liabilities.

Decision

There is no significant non-compliance with HKAS 12 *Income Tax* (HKAS 12); hence, the issues were not pursued further. Nevertheless, we wrote to the company to highlight the classification deficiencies.

Reminder

Management of listed entities should observe the requirements of HKAS 12 and ensure that the classification of current tax and deferred tax was in accordance with HKAS 12.

問題

所得稅的支付額於多個年度比在財務報表內的撥備金額為低。由暫時性差異產生的若干所得稅負債估計金額的分類不正確。

分析

公司的附屬公司向稅務機關匯報銷售交易額的時間與其於相關財務報表作出所得稅負債撥備的時間存在差異。集團已計提及逐步繳納相關所得稅負債。

另外，由暫時性差異產生的若干所得稅負債估計金額不正確被分類為當期所得稅負債，這些所得稅負債應分類為遞延所得稅負債。

決策

由於沒有明顯不遵從《香港會計準則第12號－所得稅》（《香港會計準則第12號》）規定的事宜，本局沒有進一步跟進上述問題。儘管如此，本局向公司發出意見函，指出上述分類的不正確之處。

提醒

上市實體管理層應留意《香港會計準則第12號》的規定，以確保當期所得稅及遞延所得稅的分類已遵從該準則的規定。

Disclosure for various items 多項事項的披露

Issues

1. Improper disclosure relating to cash and bank balances.
2. Improper offset of value added tax (VAT) receivables against tax payables.

Analysis

1. Deposits for letter of credit were disclosed as “cash at banks” in the note to the financial statements. However, Accounting Subjects and Treatments require these deposits to be disclosed as “others” in the cash and bank balances.

問題

1. 現金及銀行結餘的披露並不恰當。
2. 不恰當地以應收增值稅抵銷應納稅項。

分析

1. 信用證保證金於財務報表附註披露為「銀行現金」項目。根據《會計科目和主要賬務處理》的規定，此類保證金應披露為現金及銀行結餘的「其他」項目。

2. VAT receivables were offset against tax payables. Clause no. 11 of ASBE 30 *Presentation of Financial Statements* (ASBE 30) states that assets and liabilities or income and expenses should not be offset, unless required or permitted by other ASBEs. Therefore, VAT receivables should be presented as assets in the financial statements.

Decision

The company failed to fully comply with Accounting Subjects and Treatments and ASBE 30. We issued a letter of advice to the company to this effect.

Reminder

Management of listed entities should observe the requirements in Accounting Subjects and Treatments and ASBE 30 when preparing their financial statements, and ensure the consistency of information disclosed within the financial statements.

2. 公司以應收增值稅抵銷應納稅項。根據《企業會計準則第30號—財務報表列報》(《企業會計準則第30號》)第11條的規定，資產及負債或收入及支出不應予以抵銷，惟其他《企業會計準則》規定或准許的情況除外。因此，應收增值稅應於財務報表呈列為資產項目。

決策

公司沒有充分遵從《會計科目和主要賬務處理》及《企業會計準則第30號》的規定，我們就此向公司發出意見函。

提醒

上市實體管理層於編製財務報表時，應留意《會計科目和主要賬務處理》及《企業會計準則第30號》的規定，確保財務報表披露的資料前後一致。

Key operations statistics 主要運作統計數字

	1H2015 2015年上半年	1H2014 2014年上半年
Pursuable complaints received 接獲可跟進的投訴	15	25
Modified auditors' reports screened 已檢閱的非無保留意見核數師報告	137	121
Investigations completed 完成調查的個案	5	1
Enquiries completed 完成查訊的個案	0	1

Note : detailed operations statistics are available in the "[Operations Statistics](#)" of our website.
附註：詳細的主要運作統計數字載於我們的網站「[運作統計數字](#)」一節。

Contact us 聯絡我們



If you have any enquiries or comments, please feel free to contact us.
如有任何查詢或意見，歡迎與我們聯絡。

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