

## 會計研究發展基金會吳董事長當傑致詞（稿）

8:40~9:00 January 21, 2013

IASB 的貴賓 Mr. Hoogervorst、Mr. Pacter、各位與會貴賓，以及會計界的先進們，大家早安：

Honourable Guests from International Accounting Standards Board (IASB), Mr. Hoogervorst and Mr. Pacter, distinguished guests, ladies and gentlemen,

首先感謝各位在百忙之中撥冗參與 2013 年「國際財務報導準則研討會（IFRS Conference）」，一開始要先替金管會主委向各位表達歉意，因為主委另有要公，因此，我今天除了以會計研究發展基金會董事長身分做簡短致詞外，也同時以金管會副主任委員的身分來介紹我國 IFRS 的進展。本次研討會很榮幸邀請到國際會計準則理事會（IASB）的主席 Hans Hoogervorst 及前理事 Paul Pacter 擔任貴賓，稍後兩位貴賓將與各位分享 IASB 之發展與計畫，並探討首次採用國際財務報導準則（IFRSs）之經驗。

First of all, I wish to express my sincere thank to all the participating guests of the 2013 IFRS Conference. At first, I want to express my sincere apology to all of you on behalf of the chairman Mr. Chen, the Financial Supervisory Commission, for he has something important to do and he can't come here, today I will make the opening remark and briefly introduce the development of IFRS in Taiwan on behalf of the dual positions, one is the president of the Accounting Research and Development Foundation, and the other is the Vice chairperson of the Financial Supervisory Commission. Then, we are very

honor to have the Chairman of IASB, Mr. Hans Hoogervorst, and the former Board member, Mr. Paul Pacter, as our special guests. Later, these two guests will share their views about the progress and plans of the IASB, and discuss the experience of first-time adoption of IFRSs.

首先，為什麼採用國際財務報導準則已成世界主要趨勢呢？基本上也是站在對我們市場發展有利的角度來看這件事，首先就是增加國內企業與國際企業財務報告的比較性。以台灣為例，截至去年 12 月底止，累積外資淨匯入臺灣股市總金額已達 1,633.32 億美元，持有股票市值占總市值比重達 32.62%。國際間股權投資資金進出頻繁，採行國際通用會計準則，不論是國內或是國外投資人，都可以蒙受其利。

(At beginning, why has the adoption of International financial reporting standards become the current world trend? The basic reason we've decided to adopt IFRS is that we believe this action will spur further development of our markets. For one thing, it will allow for easier comparisons between the financial reports of domestic and foreign companies. Let's take Taiwan as an example. As of December 31st, 2012, net inward remittances since 1992 by foreign institutional investors in connection with investments made on the Taiwan Stock Exchange stood at just over US\$163 billion, and the shareholdings of foreign entities accounted for over 32% of total market cap. Equity investment capital moves around the globe at great speed, so IFRS adoption is very helpful for all investors, both domestic and foreign.)

其次，就企業的角度而言，除可降低國內企業在國際市

場募集資金的成本外，另一方面，外國企業來臺募資時也不用重編會計報表，間接有利臺灣發展高科技及創新產業籌資平台，吸引台商及外國企業來台第一上市及第二上市，有利企業全球籌資布局。

(For another thing, from the perspective of corporations, IFRS adoption will make it less costly for Taiwan firms to raise capital on international markets, and foreign firms that raise capital in Taiwan won't need to redo their financial statements. This indirectly makes it easier for Taiwan to develop a capital-raising platform for high-tech and innovative firms. Once we've done that, we can more easily attract foreign companies and Taiwan-invested firms in the mainland to apply for primary and secondary listings in Taiwan. This will go a long ways toward helping Taiwan firm establish a global presence.)

接下來，我來介紹我國財務會計準則之發展及推動採用 IFRS 的過程。

Next, I will introduce the development of the Financial Accounting Standards in Taiwan and the process of IFRSs adoption.

我國的財務會計準則於西元 1998 年以前是以美國的一般公認會計原則為基礎。後來財務會計準則委員會感受到支持一套高品質、可瞭解、適用於全球之準則（a single set of high quality, understandable, enforceable and globally accepted standards）之重要性，故於 1999 年開始針對我國財務會計準則與 IFRSs 間的差異進行比較，自此以後，台灣

所發布之財務會計準則公報皆以 IFRSs 作為主要的參考依據，以使我國財務會計準則公報與 IFRSs 趨同；並於 2003 年正式發布財務會計準則公報第三十四號「金融商品之會計處理準則」，該公報當時引進了公允價值等新觀念，是我國財務會計準則與 IFRSs 趨同的重要里程碑。

The Financial Accounting Standards in Taiwan was developed primarily based on US GAAP before 1998. The Financial Accounting Standards Committee soon realise the importance of having a single set of high quality, understandable, enforceable and globally accepted standards. Therefore, the Committee initiated a comparability project to review and compare the difference between International and local accounting standards in 1999. Since then, to converge with the IFRSs, the Taiwanese Financial Accounting Standards have taken IFRSs as a major reference. The Financial Accounting Standard No. 34 “Accounting for Financial Instruments” issued in 2003 is a milestone standard for Taiwan due to the introduction of new concepts such as fair value.

基於對國際趨勢之考量，要求國內的企業依照 IFRSs 編製財務報表，成為主管機關刻不容緩的任務。因此，金融監督管理委員會於 2009 年 5 月宣布我國會計準則直接採用 IFRSs 之推動架構後，金管會即積極投入各項準備工作，其中最主要的就是 IFRSs 正體中文版之翻譯。此工作係由鄭丁旺教授所召集之「國際會計準則翻譯覆審專案委員會」進行，為確保翻譯之品質及一致性，自 2009 年至今，這個覆審委員會已經召集超過 500 場之會議。目前這些經過審慎程序（due process）討論後的正體中文版，都已經放在金管會證

券期貨局的網頁上，供各界參考。我們在此要特別感謝鄭教授不遺餘力地推動 IFRS 的翻譯工作，讓學術界在進行 IFRSs 的相關研究上、產業界在轉換為 IFRSs 的過程中，都能有一套高品質的 IFRSs 正體中文版作為參考及遵循的依據，謝謝鄭教授(鼓掌)！

Considering the international trend, requiring entities in Taiwan to prepare financial statements in accordance with the IFRSs becomes an urgent task for government authority. As a result, after the Financial Supervision Committee's announcement of IFRSs adoption roadmap, the Foundation has been making every endeavor to prepare for the future. Most important of all is to translate the IFRSs into Traditional Chinese version. The task was commenced by the special review committee on the translation of IFRS, with Professor Ting-Wong Cheng being the coordinator. In order to ensure the quality and consistency of the translation, the Committee has had more than 500 meetings since 2009. These standards in traditional Chinese have gone through the due process and publish on the website of Securities and Futures Bureau under the Financial Supervision Committee for your reference. I would like to take this opportunity to show our appreciation to Professor Cheng, for sparing no efforts in translating the IFRSs into traditional Chinese. With a high-quality set of IFRSs in traditional Chinese, the academia can conduct IFRSs-related research, and the entities can have a smooth transition in adopting IFRSs. Thank you, Professor Cheng for your contribution! )

去年（2012 年）首批適用 IFRSs 之企業，其正式公布之

財務報表雖然係依台灣目前之會計準則公報所編製，但實際上該等企業已同時編製另一套符合 IFRSs 規定之財務報表，因此去年可稱為雙軌並行的一年，也是為 2013 年正式採用 IFRSs 的熱身。自今年一月一日開始，這些企業開始正式依照 IFRSs 規定編製財務報告，今年對台灣企業而言具有重大意義，也是台灣企業向國際資本市場宣告正式採用 IFRSs 的年度，我們相信此舉必能有效提高台灣證券市場的國際形象，並提升我國資本市場之國際評比及國際競爭力。

Last year, the enterprises which should adopt the IFRSs in that year (2012) prepared 2 sets of financial statements, one was based on Taiwan's Financial Accounting Standards, and the other was based on the IFRSs. So we can say last year of applied dual systems warmed up for the formal adoption of IFRSs in 2013. This year is very important and meaningful because mandatory adoption of IFRSs this year represents Taiwan's enterprises are formally in line with the international capital market. We believe this measure will effectively enhance the international image and compatibility of Taiwan's capital market .

英國大文豪山謬•強森曾提到「只有正直而沒有才華是軟弱與無用的，但只有才華而不正直是危險與可怕的。」會計界一再追求財務報表如何盡可能的貼近經濟實質，但無論會計制度如何精確，法令要求財報如何透明，如果沒有正直的心，財務報導終究無法反映真實。在此，我誠摯的呼籲保有一顆正直的心才是最重要的。最後，我要再次感謝 IASB 的貴賓來訪及分享寶貴經驗，並藉著這個機會，我也要特別感

謝為這個研討會付出心力的各贊助單位及人員。我更要感謝各位貴賓的踴躍參與，希望各位在參加完今天的研討會之後，都能夠有所收穫。在此，我預祝 2013 年「國際財務報導準則研討會」圓滿成功，也祝福大家：身體健康，萬事如意。謝謝！

In 1759, the English novelist Samuel Johnson had said that “Integrity without knowledge is weak and useless, but knowledge without integrity is dangerous and dreadful”. The accounting profession persistently pursues how to make financial statements in line with the economic substance. However, no matter how precise the accounting standards, and how transparent the regulation requirements, if without integrity, the financial reporting still couldn't reflect the reality eventually. So, keeping integrity is the most important. In closing, I want to appreciate the guests from the IASB to share the precious experience with us, and taking this opportunity, I also wish to express my gratitude to the sponsoring organization and everyone who have contributed their efforts in making this conference happen. Finally, I would like to thank all delegates' participation. I hope every participant a very fruitful and productive meeting. May the 2013 IFRS conference a great success, and all the best to everyone of you. Please enjoy the conference. Thank you.