

MARCUM BERNSTEIN & PINCHUK LLP
ACCOUNTANTS AND ADVISORS

美国麦楷博平会计师事务所
会计及财务咨询



MARCUMBP

QUALITY.
INTEGRITY.
RESPONSIVENESS.

MarcumBP has become one of the top-ranked auditors for Chinese companies listed in the U.S. markets and a trusted resource for both U.S. investors considering making investments in China and for Chinese companies and individuals undertaking business expansion or acquisitions in the U.S.

麦楷博平立足中美，在中国企业美国审计方面，已跻身中国前四大独立审计师事务所；在外商在中国直接投资及中国企业赴美跨境投资方面，提供的财务审查、投资区域的比较和对投资对象的尽职调查服务品质上亦拥有高度声誉，深得投资人信赖。

ABOUT US 关于麦楷博平

Marcum Bernstein & Pinchuk LLP is a top-ranked provider of SEC audit, accounting, and consulting services to Chinese companies listed in the U.S. capital markets.

We provide financial due diligence and forensic accounting services for overseas investors and companies seeking to invest in China. And we offer comprehensive services to Chinese companies and individuals for overseas expansion, including M&A, global tax, capital verification, financial due diligence, real estate, and EB-5 investment services.

麦楷博平是美国麦楷集团在中国的分支机构。为一家多方位财会咨询公司，通过在中国北京、上海、广州、深圳及杭州的办事处，实时提供中国客户美国准则财务报表审计、国际税务筹划及投资美国的财务尽职调查及咨询服务。麦楷博平聘请熟悉中国文化及商业运作的国际化精英团队，为客户量身定制实用的全面解决方案。

EXPERTISE

- Cross-Border M&A and expansion.
- China financial due diligence.
- SEC audits for Chinese issuers.
- EB-5 advisory.
- Source of fund reporting.

专长

- 跨境交易并购
- 中国商业尽职调查
- 美国上市合规审计
- EB-5投资移民咨询
- 资金来源合规报告

立足中美，面向国际

EXTRAORDINARY EXPERTISE ON DOING BUSINESS IN CHINA
TRUSTED PARTNER TO CHINESE INVESTING OVERSEAS

CHINA

纽约, 纽约州
梅尔维尔, 纽约州
罗斯兰, 新泽西州
内普顿, 新泽西州
哈特福德, 康涅狄格州
纽黑文, 康涅狄格州
格林威治, 康涅狄格州
波士顿, 马萨诸塞州
尼德姆, 马萨诸塞州
罗德岛
费城, 宾夕法尼亚州
迈阿密, 佛罗里达州
奥兰多, 佛罗里达州
芝加哥, 伊利诺伊州

劳德代尔堡, 佛罗里达州
西棕榈海滩, 佛罗里达州
大开曼岛, 英属西印度群岛
洛杉矶, 加利福尼亚州
三藩市, 加利福尼亚州
圣荷西, 加利福尼亚州
尔湾, 加利福尼亚州
纳什维尔, 田纳西州
都柏林, 爱尔兰
北京, 中国
杭州, 中国
广州, 中国
上海, 中国
深圳, 中国



UNITED STATES

New York, New York
Melville, Long Island
Roseland, New Jersey
Neptune, New Jersey
Hartford, Connecticut
New Haven, Connecticut
Greenwich, Connecticut
Boston, Massachusetts
Needham, Massachusetts
Providence, Rhode Island
Philadelphia, Pennsylvania
Miami, Florida
Orlando, Florida
Chicago, Illinois

Fort Lauderdale, Florida
West Palm Beach, Florida
Grand Cayman, BWI
Los Angeles, California
San Francisco, California
San Jose, California
Irvine, California
Nashville, Tennessee
Dublin, Ireland
Beijing, China
Hangzhou, China
Guangzhou, China
Shanghai, China
Shenzhen, China

AUDIT & ASSURANCE

审计和鉴证

Our goal is to assist our clients within increasingly complex and broadening regulatory environments.

We work with our clients to improve their overall reporting processes and meet regulatory and shareholder demands. With our years of experience and deep understanding of regulations, we assist our clients with complex reporting issues such as SEC and Sarbanes Oxley (SOX) compliance.

OUR AUDIT AND ASSURANCE SERVICES INCLUDE:

- Regulatory compliance reporting including SEC and government auditing standards.
- Audits of non-public entities.
- Financial statement and internal controls audits.
- SOX consulting.
- Corporate reporting improvements.

麦楷博平的目标是在日益复杂和严格的法规环境里，提供高质量的财务报告。

我们帮助客户改进财务报告的质量和过程，使其符合监管规定并满足股东需要。凭借多年的经验和对相关会计原则和法规的深入理解，我们能就复杂的财务报告相关问题向客户提供有效帮助，例如：美国证监会相关规定和萨班斯法规定等。

我们的审计和财务审核服务范围包括：

- 根据美国财务相关法规（包括美国证券交易委员会相关规定）进行的财务申报
- 非上市公司财务报表审计
- 财务报表审计和内控审计
- 萨班斯法的相关咨询
- 公司财务报告的改进和完善

特色服务

FEATURED SERVICES

美国上市审计

麦楷博平是在美国公众公司会计监督委员会(PCAOB) 注册的会计师事务所。为美国上市公司提供符合美国证监会要求的审计报告。

麦楷博平拥有一支具有丰富专业知识、行业经验和技能的专业团队，可为遍布各行业的上市公司和民营企业以建设性的方案提供高效的审计服务。

我们在中国本土聘请有国际“四大”会计师事务所工作经验的资深员工，相较于美国本土会计师事务所，我们对中国客户营商环境具有独特见解，能迅速抓住中国客户的业务特点。并灵活运用审计程序。相较于中国其他大型会计师事务所，我们在中国的美国注册会计师熟悉美国会计准则在中国各行各业的直接运用。

麦楷博平合伙人经常参加美国证监会举办的论坛，并与美国证监会保持良好的沟通，能为客户提供美国监管规则的最新资讯。得益于此，麦楷博平深受投资人和客户的认可。

我们恪守各项职业道德规范、严格遵守三级复核的质量控制体系。麦楷审计部主管Gregory Giugliano受邀加入美国注册师协会(AICPA)之美国证监会规则委员会，是为数不多的非四大会计师事务所委员，奠定其在美国审计学术界的领导地位。

服务项目：

- 根据美国财务相关法规进行的财务申报
- 财务报表审计和内控审计
- 萨班斯法的相关咨询
- 公司财务报告的改进和完善
- IPO上市审计

SEC SERVICES

MarcumBP is registered with the Public Company Accounting Oversight Board (PCAOB). Marcum's Assurance Division is one of the leading Assurance Service practices, made up of talented professionals who understand the complex rules associated with regulatory compliance as a U.S. public company.

Each of our team members receives ongoing education and training, enabling our clients to benefit from the most up-to-date service and guidance on SEC accounting and reporting issues. Our professionals are equipped to meet our clients' assurance needs, as well as provide specialized advisory services. As Marcum is an independent member of the Leading Edge Alliance and the exclusive U.S. member firm of ECOVIS International, a global accounting and advisory network with members in 60 countries on six continents, our clients will have access to global resources and expertise, along with the responsiveness and personal touch our clients expect from a local firm.

OUR PROFESSIONALS CAN PROVIDE:

- Financial statement audits in accordance with PCAOB standards.
- Agreed-upon procedures and other attest work.
- Internal audit services.
- SOX Section 404 compliance services and software.
- Technical accounting assistance.
- IPO assistance.

审计服务

审计服务对于信誉形成至关重要。公司成功解决审计问题，可以提高财务报告的质量，进而赢得投资者的青睐。

麦楷博平具备本地和国际法律法规方面的经验，能协助客户履行达到适用报告要求的首要义务。我们协助客户确定战略与活动中的重大风险与机遇。另外，我们提供审计报表复核、财务信息实地调查报告、验资鉴证、业务运作评估以及专项报告服务。

我们使用的审计方法，使我们能帮助客户改善内部控制和保障客户资产。在我们全面的审计审阅及合规部门的帮助下，我们能够识别风险，回应美国注册会计师协会(AICPA)/FASB 和美国证监会(SEC)的规定，同时评价公司的系统和流程。我们专业的审计人员有能力、成熟度和创造力提供为投资人所认可的独立审计服务。

AUDIT

MarcumBP approaches every audit engagement with highest standards of independence and audit quality, combined with a commitment to client service.

Our clients have praised MarcumBP's deep technical knowledge of SEC and PCAOB audit standards, along with industry expertise and an understanding of their business drivers. We understand that timely financial reporting is absolutely critical for public market confidence. With a sizable professional team and pragmatic approach, MarcumBP seeks to identify and resolve issues early in the audit process and communicate effectively with management, audit committees, and other professionals to resolve them.

Our audit process and techniques have earned the trust of investors and regulators, while enabling us to operate effectively in China's very specific business and legal environment.

INTERNATIONAL TAX & BUSINESS 国际税务及商业服务

Our experts in international tax planning help clients select strategies to achieve growth objectives and minimize global tax burdens, while remaining in compliance with applicable regulations.

We provide support for M&A and asset purchases, real estate transactions, and wealth transfer. Our third-party compliance and filing services can help reduce the administrative burden of overseas expansion and asset diversification.

在麦楷博平，我们为广大客户提供有洞见和创新的税务规划，合规及咨询服务。我们的税务咨询服务由具有丰富经验的高资质专业人士提供。麦楷博平税务部门每位成员皆经过严格且持续的培训，充分了解个人及商业税法的最新发展。

麦楷博平协助客户制定合适的税务结构，以尽量减少客户的总体税负，同时保持符合美国和中国税务法规。我们定期更新的税收法规和投资机会，让客户拥有享受即时税收优惠的优势。我们还帮助客户优化税务效率，包括跨境并购交易、收购美国资产、房地产交易、以及EB-5投资方案。

FEATURED SERVICES

特色服务

INDIVIDUAL U.S. TAX SERVICES

PRE-IMMIGRATION TAX PLANNING

- Optimizing income and expense recognition in conjunction with U.S. residency.
- Obtaining relevant tax ID numbers for individuals and their family members.
- Educating the investor and family regarding U.S. tax law.

INDIVIDUAL INCOME TAX COMPLIANCE SERVICES

- Foreign executives working and residing in the U.S.
- Tax issues for non-citizens immigrating to the U.S.
- Tax issues for individuals considering expatriation from the U.S.
- Gift, trust and estate considerations for non-citizens with U.S.-based assets.
- U.S. beneficiaries of foreign trusts.

FAMILY WEALTH SERVICES

- Tax planning and tax return preparation.
- Investment services.
- Risk management & insurance review.
- Private client tax services.
- Philanthropy planning/ Private Foundation.

TRUST & ESTATE PLANNING / ADMINISTRATION

- Estate and Lifetime Gift Plans for high-net worth individuals including resident aliens.
- Liquidity analysis for estates containing illiquid assets.
- Valuation of family partnership and other entities for transfer tax purposes.

个人美国税务服务

移民前的税收筹划

- 在获得美国税收居民身份之前对收入进行加速确认，在获得美国税收居民身份之后对收入进行递延确认
- 费用应在获得美国税收居民身份之后延迟支付
- 为个人及其家庭成员获取相关的税务身份证号码
- 帮助投资者及其家庭了解美国税法

个人所得税合规服务

- 在美国工作和居住的外国高管
- 移民美国的税务公民问题
- 对于拥有美国资产的非公民赠与、信托和遗产问题
- 外国信托的美国公民受益人

家庭财富服务

- 税务规划和纳税申报准备
- 投资服务
- 风险管理与保险审查
- 私人客户税务服务
- 慈善规划/私人基金会

信托与遗产规划/管理

- 高净值个人如拥有长期居留身份的外国人之房地产和遗产赠与计划
- 不动产资产流动性分析
- 财富移转咨询与评估

STRUCTURE TAX PLANNING

MERGERS AND ACQUISITIONS (OUTBOUND AND INBOUND)

- Perform due diligence and document of findings.
- Develop and execute post-acquisition reorganization, where necessary, to form a more efficient holding company structure.
- Manage associated domestic and foreign tax filing requirements.

STRUCTURED FINANCE

- Create, implement and manage financing structures that enable domestic corporations to more efficiently finance their foreign initiatives.
- Manage relevant domestic and foreign tax filing requirements.
- Advise senior management concerning the domestic and foreign tax issues associated with the company's desire to expand its operations overseas.
- Develop efficient and effective U.S. and foreign tax planning strategies for business expansion.
- Assist in the formation of legal entities, establishment of bank accounts and agreements necessary for conducting operations overseas.

FIN 48 IMPLEMENTATION AND REVIEW

- Inventory the tax position taken in all open years and evaluate which positions require significant analysis to substantiate the level of confidence that a position will be sustained as well as the measurement of benefit to be recorded for those positions considered more likely than not of being sustained.
- Documenting the process by which tax positions (based on unit of account) were evaluated for a needed FIN 48 liability.

TRANSACTIONAL ANALYSIS

- Evaluate the domestic and foreign tax consequences of executed or proposed transactions.
- Document the tax planning associated with the transaction.
- Provide senior management alternatives to proposed transactions (where appropriate).

企业税收筹划

企业跨境购并(境内及境外)

- 实施买方或卖方财务和税务尽职调查并就如何选择更具税务效益的收购模式给出合理建议
- 并购后的税务筹划和重构
- 管理和控制过渡期购并双方本地的主要税收风险

结构融资

- 建立/实施和管理融资结构，使国内企业能够更有效地融资
- 管理所有相关的国内和国外税务申报要求
- 公司扩展海外业务相关的国内和国外税务问题咨询
- 以业务扩展为考量，开发高效的美国和外国税务规划策略
- 协助组建法律实体、开立银行账户和在海外开展业务所需的文件准备

《不确定所得税下的会计处理》(FIN 48)的完成及审阅

- 财务报告中符合FIN48的税务准备处理，并评估、量化发生的可能性及影响金额

经济业务分析

- 评估已执行或拟议交易的国内和国外税务后果
- 记录与交易相关的税务计划
- 为拟议交易提供高级管理层替代（如适用）

FEATURED SERVICES

特色服务

TRANSFER PRICING SERVICES

Transfer pricing is a critical issue for every company with multi-national operations, as well as an area of increased scrutiny by regulators and tax authorities. MarcumBP's transfer pricing experts are able to help develop robust transfer pricing strategies and arrangements. Depending upon the documentation needs of the business, we then oversee the compilation and drafting of transfer pricing documentation to satisfy the regulatory requirements of the United States and relevant foreign jurisdictions. Our goal is to optimize organizational and transactional structures with a global tax perspective in mind at all times.

OUR EXPERIENCE INCLUDES:

- Assisting companies with the analysis of their controlled party transactions to identify exposures and opportunities due to pricing arrangements.
- Working with companies to document business description and functional analysis to be used as part of contemporaneous transfer pricing documentation.
- Working with outside economists to compile and analyze financial data to be used as part of economic analysis included in contemporaneous transfer pricing documentation.

OUR EXPERIENCE INCLUDES VARIOUS COMBINATIONS OF:

- Cross-border manufacturing.
- Intercompany Services.
- Distributors with varying retained risk.
- Centralized purchasing functions.
- IP holding companies.
- Warehousing functions.
- Centralized management and backroom functions.

美国转让定价服务

转让定价是指关联企业之间对于无形资产转让和使用、有形资产的购销、转让和使用、劳务提供、资金融通等各种业务往来的定价。是每个拥有跨国运营公司的关键问题，也是监管机构和税务机关加强审查的一个领域。麦楷博平的转让定价专家能够帮助制定强有力的转让定价政策。根据业务的需求，我们监督转移定价文档的编制和起草，以满足美国和相关外国司法管辖区的监管要求。我们的目标是在任何时候都考虑全球税务观点来优化组织和交易结构。

我们的经验包括:

- 协助公司分析其受控方交易，以识别由于定价安排而产生的风险和机会
- 与公司合作，记录业务描述和功能分析，作为同期转让定价文件的一部分
- 与外部经济学家合作，编制和分析财务数据，作为经济分析的一部分，包括同期转让定价文件

我们服务的领域包括:

- 制造业
- 公司内部的转移定价服务
- 具有不同保留风险的分销商
- 集中采购功能
- IP控股公司
- 仓储功能
- 集中管理和后勤功能

ADVISORY 咨询服务

MarcumBP's advisory services help our clients strengthen their critical business systems, expand their horizons globally, get answers about potential investments, and resolve complex business and accounting issues. We serve both Chinese and multinational companies, along with investors, directors, lawyers, trustees, and other stakeholders.

SERVICES INCLUDE:

- Risk Management Solutions.
- Internal Controls Assessment & Design.
- Human Capital & Organizational Transformation.
- M&A Advisory.
- Forensic Accounting.
- Financial Due Diligence.

麦楷博平的咨询服务可以帮助我们的客户加强关键业务系统，拓展全球视野，获得潜在投资的答案，解决复杂的业务和会计问题。我们为中国和跨国公司、投资者、董事、律师、受托人和其他利益相关者服务。

服务包括：

- 风险管理解决方案
- 内部控制评估与设计
- 人力资本与组织转型
- 并购咨询
- 法务会计
- 财务尽职调查

FEATURED SERVICES

特色服务

FINANCIAL DUE DILIGENCE

MarcumBP provides in-depth financial due diligence services for both financial and strategic investors evaluating a potential investment in assets based in China. We also assist clients evaluate potential Chinese partners in the context of deals including acquisitions, asset sales, joint ventures, licensing agreements, and bankruptcy proceedings.

Given the substantial differences and maturity of the legal and business environment in China, standard due diligence protocols used in developed markets are almost guaranteed to fail when applied to Chinese businesses. As a result, even some highly experienced multi-national corporations and institutional investors have made painful and expensive mistakes when investing in China. Based on decades of experience, MarcumBP has developed a range of traditional and non-traditional financial due diligence techniques designed to help our clients understand the true operating results, financial condition, and ownership structure of Chinese entities and assets. Our professional team seeks to apply a strong background in forensic accounting techniques along with deep knowledge of Chinese business practices and proprietary contacts in industry and government so our clients understand the truth behind the story.

财务尽职调查

麦楷博平为资本运作中涉及的投资、融资、并购等决策提供专业全面的尽职调查，在众多投资银行投资基金和企业集团中积累了卓越的口碑。根据交易的目的和特点，我们为每个交易精心配备相应的具有丰富行业经验的专家团队。我们通过深入细致的调查，协助客户透视目标公司的经营模式、财务报表及其他信息，识别及评估目标公司经营管理、资产质量以及财务、法律和税务等方面的风险，为客户投资并购决策提供支持。凭借我们在众多并购案例的经验，我们设立了尽职调查的常见风险和行业分析数据库，使我们能迅速高效地完成诊断并提供建议。

我们的尽职调查根据调查的时间要求和覆盖面分为简要调查和全面调查。简要调查主要通过非现场资料审查或短期现场调查，快速勾勒目标公司的整体风险状况，并指出若交易继续推进时应展开深入调查的领域。全面调查根据交易大小可能需时数周覆盖目标公司的所有重大方面在条件允许时量化风险点，提供详尽的报告以运用在投资决策定价模型里，通常在交易可能性较大的情况下采用。当然，我们也可以根据客户的实际要求有的放矢，以达成客户节约决策成本的目的。

FORENSIC ACCOUNTING

Forensic accounting investigations have become more prevalent in China as Chinese companies have engaged in disagreements with their auditors or become subject to investigations by regulators or allegations by short-sellers. These are often highly charged, adversarial environments where enormous shareholder value and even the future of a company's public listing hangs in the balance. Understandably, independent board members may have reason to question management's representations, while management teams may feel unjustifiably under attack.

MarcumBP takes a professional and objective approach to forensic accounting assignments, leveraging the enormous base of expertise and innovative techniques that we have developed to evaluate a company's true performance and financial condition, address critical disputes, and get answers to decision-makers.

OUR FORENSIC ACCOUNTING SERVICES ARE DEPLOYED IN THE CONTEXT OF:

- Investigations by Special Committees of the Board.
- Short-seller attacks.
- Inquiries by U.S. regulators and stock markets
- Auditor resignations.
- Foreign Corrupt Practices Act (FCPA) investigations.

法务调查/鉴证服务

麦楷博平和麦楷集团不仅带来60年的有关法务诉讼的商业意识，并且在中国的相关业务开辟了新的途径和新的视角。这不仅让我们的专业人员接受了所必需的法务会计和审计服务的技术培训，并且显著的提高和发展了自身的诉讼支持和专家证人的技能。因此，我们能够提供有丰富经验和可靠的专业人士。

我们在中国的本地专业人才拥有多年的行业知识，能够通过数字来全面的分析、解释经济和商业事务。我们拥有法务会计，诉讼支持，公平分配和舞弊审计丰富的经验，以确保我们了解客户的需求。我们知道，有效和及时的沟通是成功的关键，并使其成为重中之重。

在中国我们的专业团队成员拥有丰富的经验，专业知识和信誉，以有效地传达他们的研究结果给客户、法院、仲裁员、调解员、并在涉及案件，但不限于：反洗钱、婚姻解体、民事和刑事诈骗、个人背景检查和工作场所安全与调查。

RISK MANAGEMENT & INTERNAL CONTROLS

MarcumBP uses a comprehensive approach to risk management that includes corporate governance, compliance, and financial and operational risks. Senior management often faces spiraling costs related to compliance, driven by complex regulations combined with a volatile operating environment. MarcumBP's approach seeks to eliminate duplicative efforts and repetitive processes by creating an integrated framework designed to promote operational excellence and create business value. In this way, risk management becomes a source of competitive advantage. Our services include Risk Assessment, Enterprise Risk Management Solutions, and Risk Monitoring Services.

MARCUMBP HAS SPECIFIC EXPERTISE IN AREAS INCLUDING:

- U.S. Sarbanes Oxley Act (SOX) Compliance Services.
- China internal control compliance (C-SOX) Services.
- Internal control compliance for the Hong Kong Stock Exchange Listing (PN21).
- Japan internal controls compliance (J-SOX).
- Risk management & compliance for financial institutions.
- Internal control evaluation and compliance.
- IT control evaluation and improvement.

风险管理、内部控制及合规咨询

麦楷博平结合多年管理咨询实践服务上，总结提炼出一套行之有效的企业风险管理解决方案，能够协助企业快速建立一套既能满足国资委等监管机构要求又能切实提升企业风险管理能力的咨询方法论和操作实务。我们的服务包括风险评估、企业风险管理解决方案和风险监控服务。

具体的产品和服务内容包括

- 美国萨班斯法案 (SOX) 合规服务
- 中国内部控制合规 (C-SOX) 服务
- 与香港上市申请相关的内部控制服务 (PN21业务)
- 日本内部控制合规 (J-SOX)
- 金融机构的风险管理与合规
- 内部控制评价和合规
- IT控制评价和改进

M&A ADVISORY

Develop an effective market entry strategy including the assessment of targets, business plan, feasibility and return on investment projects. Perform comprehensive due diligence of financial statements, tax, internal controls, management assessments, and asset verification. Support post-deal integration covering financial reporting systems, HR management, and IT systems.

资本市场交易并购咨询服务

麦楷博平的资本市场团队将为并购交易买卖双方在完成交易的过程中的关键提供专业服务，包括早期的交易支持、财务及税务尽职调查、交易后整合以及IPO之前的相关服务等内容。麦楷博平将在准确充足的项目相关方信息基础上，协助客户充分挖掘、分析潜在交易可能存在的会计和税务等方面的挑战和机遇，克服挑战，抓住机遇，从而帮助客户在适当的时间内做出最为科学、正确的决策。我们的资本市场服务主要包括：早期交易支持、尽职调查、交易后整合等服务。

IT CONTROL SERVICES

Effective management of IT resources through IT strategic planning, systems requirement analysis, IT security review, and governance, risk and compliance systems.

内审内控信息化

通过了解企业IT战略规划，以及在系统需求，IT安全和治理等方面的要求，提供信息技术战略性规划、信息系统实施需求分析、信息系统控制评价和审计、信息系统及网络安全审查、风险内控信息系统产品的设计和 implement 等服务。

FEATURED SERVICES

特色服务

ORGANIZATIONAL & HUMAN CAPITAL TRANSFORMATION

MarcumBP helps our clients to design the financial strategy and organizational structure to support their growth, including financial expense analysis, budget management, and treasury management. We also have experience improving the return on human capital by optimizing organizational design, boosting performance through compensation and benefit management, and increasing talent retention through career path design and long-term and stock-based incentive plans.

FINANCIAL TRANSFORMATION

A strong finance organization is essential to achieve sustainable growth, meet regulatory and reporting requirements, and manage financial risks. MarcumBP's Financial Transformation services assist our clients to develop, benchmark, and improve their financial organization to meet the company's goals.

THIS INCLUDES:

- Financial strategy.
- Financial organization design.
- Cost and expense analysis.
- Budget management and forecasting.
- Treasury management.

HUMAN RESOURCES MANAGEMENT

As an enterprise grows, effective management of human capital and knowledge resources becomes increasingly important. Marcum BP's experts in Human Resources Management help our clients to attract leading talents, build leadership skills, and replenish and retain essential personnel.

WE ASSIST OUR CLIENTS WITH:

- Organization design.
- Job design and clarification of responsibility.
- Compensation and benefit management.
- Career path design and management.
- Long-term and stock-based incentive plans.

企业组织变革及人力资源管理咨询

麦楷博平提供的咨询服务能让企业有效地应对经营挑战：帮助客户设计财务战略和优化组织结构。在公司发展的各个阶段，为了更好地支持公司在不同阶段的各项发展规划和战略目标，应该从财务管控体系、预算管理体系、资金管理体系、会计基础、财务信息技术等财务职能的主要方面进行持续改进，以有效地推进公司的战略发展和落实；通过薪酬和福利管理提高绩效，通过职业道路设计和长期和基于股票的激励计划增加人才保留，从而改善人力资本回报的咨询服务。

财务变革管理

在国内外先进企业的管理实践经验中，财务管理是非常重要的一环，而财务战略也是公司战略的重要组成部分。财务部门应当作为业务部门的战略合作伙伴，积极地发挥为战略决策和业务分析提供支持的作用。

我们提供的服务包括：

- 财务战略
- 财务组织设计
- 成本和费用管理
- 全面预算管理
- 资金管理

人力资源管理

我们的服务致力于在人力资源管理领域助推企业的成长和发展，使企业通过不断地、有效地投资于人才建设获得更高的投资回报，让企业有效地应对经营挑战。

我们提供的咨询服务包括：

- 按照企业发展战略的要求，制定相应的人力资源战略；
- 完善人力资源管理职能
- 制定合理的薪酬和福利制度
- 制定完善的绩效管理制度
- 制定合理、有效的领导力及人才发展方案

BANKRUPTCY AND LIQUIDATION

MarcumBP provides accounting and consulting services for Chinese companies who are involved in the U.S. Chapter 11 or Chapter 7 bankruptcy process, whether as a creditor to a bankrupt U.S. entity, acquirer of distressed assets, or operator of a U.S. subsidiary that is undergoing Chapter 11 reorganization.

Bankruptcy is a highly complex and arcane process in which well-informed participants can often capture significant value. Given the interlaced nature of China's and America's economies, Chinese companies increasingly are among some of the largest vendors/creditors in U.S. bankruptcies. Asset sales during a restructuring can often provide astute buyers with an opportunity to acquire valuable technology, brands, or physical assets that will make them more globally competitive.

MarcumBP has extensive experience with the bankruptcy process and can help guide our Chinese clients to successful outcomes.

- Acquiring assets out of bankruptcy.
- Restructuring of U.S. operations.

美国企业破产与清算的会计与咨询服务

破产是一个非常复杂的过程，只有最专业的人士能为投资人争取最大的价值。鉴于中国和美国经济的交错性，越来越多中国企业变成债权人。麦楷博平可以提供中国投资人针对美国《破产法》第11章或第7章破产程序会计和咨询服务，无论是作为债权人向破产的美国实体争取权益，还是不良资产的收购，以及协助重组咨询服务。

此外，改制过程中的资产出售，通常可以提供精明的中国买家获得宝贵的技术、品牌、或是实物资产，这将提供中国企业扩张全球竞争力的另一个机会。

- 收购美国破产资产
- 美国破产业务重组

ABOUT MARCUM LLP & MARCUM GROUP

美国麦楷会计师事务所与麦楷集团

MARCUM LLP

Marcum LLP is one of the largest independent public accounting and advisory services firms in the nation, with offices in major business markets throughout the U.S., as well as Grand Cayman, China and Ireland. Headquartered in New York City, Marcum provides a full spectrum of traditional tax, accounting and assurance services; advisory, valuation and litigation support; and an extensive range of specialty and niche industry practices. The Firm serves both privately held and publicly traded companies, as well as high net worth individuals, private equity funds and hedge funds, with a focus on middle-market companies and closely held family businesses. Marcum is a member of the Marcum Group, an organization providing a comprehensive array of professional services.

FAST FACTS AS OF DEC. 2016

- #16 by revenue among U.S. accounting firms.
- #7 SEC audit practice in the U.S.
- #1 in IPO audit market share among non-Big 4 firms.
- 1500 professionals including more than 200 partners, in 28 offices.
- Participate in AICPA peer review program.
- Registered with Public Company Accounting Oversight Board (“PCAOB”).
- Exclusive U.S. member firm of ECOVIS International, a global accounting and advisory network with members in 60 countries on six continents.
- Founding member of the Leading Edge Alliance (LEA), an international professional association of independently owned accounting and consulting firms.

美国麦楷会计师事务所

麦楷会计师事务所是美国最大的独立会计和咨询服务公司之一，在主要商业市场如美国、开曼群岛和欧洲设有办公室，提供全方位和深入的服务。

麦楷会计师事务所提供广泛而又高度专业化的专业服务。麦楷的传统服务包括会计、审计及税务服务（包括美国和国际税务筹划和准备），此外还提供企业合并和收购计划服务、家族办公室服务、法务会计和诉讼支持。麦楷会计师事务所开发了一些专业领域，服务于私募股权合伙、对冲基金、美国上市公司、房地产、政府部门、公共和非盈利部门、制造业、建筑业、商业保险评估、医疗保健、破产和破产管理。

基本资料

- 依营业额计，麦楷为排名美国第16大独立会计师事务所
- 美国SEC审计实务排名第七
- 在美国初次上市IPO审计事务方面，麦楷领先所有四大以外的会计师事务所
- 共拥有28个办公室，1500多名专业人员，包括200多名合伙人
- 参加AICPA的同行评审程序
- 注册在上市公司会计监督委员会（“PCAOB”）
- ECOVIS 国际组织唯一美国成员所。ECOVIS在全球拥有60家以上成员所，集团服务重点和核心竞争力在于审计、税务、法律及企业管理领域的专业咨询服务
- 全球范围的大型独立会计事务所联盟组织——世界会计前沿联盟（LEA）的创办成员

MARCUM GROUP

The Marcum Group is a multifaceted financial services organization providing accounting, assurance, tax, litigation consulting, technology, recruiting, and wealth management services to corporations and high-net-worth individuals.

GROUP MEMBERS INCLUDE:

Marcum LLP - Accountants & Advisors
Marcum Technology LLC - Systems Integration & Consulting
Marcum Search LLC - Executive Recruiting and Placement
Marcum Financial Services LLC - Investments and Insurance
Marcum Bernstein & Pinchuk LLP - Specialized accounting services for Chinese companies
MarcumRBK Ireland

麦楷集团

麦楷集团是一个提供各种综合专业服务的集团公司,其服务范围覆盖了会计和咨询、技术解决方案、财富管理、高管和专业人才招聘等。

麦楷集团下属的公司包括:

麦楷会计师事务所
麦楷信息技术公司
麦楷金融服务公司
麦楷高端人才中介公司
麦楷博平会计师事务所
麦楷爱尔兰替代投资金融服务公司

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麦楷博平广州办公室



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