



Asia Pacific

Your partners in Asia Pacific

RSM! International

global excellence in audit, tax & consulting



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About us

RSM International is a worldwide network of independently owned and managed professional service firms, providing accounting, tax, consulting and specialist advisory services to ambitious growing organisations around the globe. High standards, common work ethic and clear focus make our member firms valuable partners for a varied client base worldwide.

Vision

For our members to be the provider of choice to internationally active growing organisations who are looking for accounting, tax, consulting and specialist advisory services that will create lasting success and help them reach their goals.

Purpose

The RSM difference lies in the close and enduring relationships we forge with our clients and between our member firms, and is grounded on the quality and commitment of our people. RSM member firms share a common belief that we can generate lasting success by working closely together and constantly striving for excellence.

Global representation

RSM International spans the globe, with more than 700 member and correspondent firm offices in 70 countries worldwide and more than 30,000 people on hand to serve clients. We have member firms in North and South America, across Europe, Africa and the Middle East and throughout the Asia Pacific region.

“ *When you open for business beyond your national borders, the value of local knowledge cannot be over emphasised.* ”

Neil Hough
Regional Director, RSM Asia Pacific

RSM in Asia Pacific

Business in the Asia Pacific region is changing at a significant speed. Clients recognise the value of dealing with RSM as a strong network of member firms that bring together professionals from across the region to deliver services when and where they are needed.

Facts

-
- Seventh largest network of independent accounting and consulting firms in the world

 - Member and correspondent firms in 15 countries throughout Asia Pacific

 - More than 100 offices across Asia Pacific

 - 6,900 staff including more than 450 partners in Asia Pacific and 30,000 professionals globally

Services

- Audit & assurance
- International tax planning
- Risk management services
- Transaction services
- M&A advisory services
- Corporate restructuring
- IFRS advisory services
- Foreign subsidiary audits
- Management and business consulting
- Corporate finance
- Forensic accounting
- Information technology consulting
- Financial services outsourcing

RSM International is represented in the following countries:

Asia Pacific

| | | | | |
|-----------|-----------|-------------|-------------|----------|
| Australia | India | Malaysia | Philippines | Taiwan |
| China | Indonesia | New Zealand | Singapore | Thailand |
| Hong Kong | Japan | Pakistan | South Korea | Vietnam |

Rest of World

Europe

Andorra
Austria
Azerbaijan
Belgium
Cyprus
Denmark
France
Germany
Greece
Hungary
Israel
Italy
Ireland
Luxembourg
Malta
Netherlands

Norway
Poland
Portugal
Romania
Russia
Spain
Sweden
Switzerland
Turkey
Ukraine
United Kingdom

**South America
and the Caribbean**

Argentina
Bermuda
Bolivia
Brazil
Cayman Islands
Chile
Colombia
Dominican Republic
Ecuador
El Salvador
Guatemala
Peru
Turks & Caicos Islands
Uruguay
Venezuela

**Middle East &
Africa**

Afghanistan
Algeria
Egypt
Iran
Ivory Coast
Jordan
Kenya
Kuwait
Lebanon
Mauritius
Morocco
Saudi Arabia
South Africa
Tanzania
Tunisia
U.A.E.
Yemen

**North & Central
America**

Canada
Mexico
Puerto Rico
U.S.A

Your link to Asia Pacific

In today's rapidly evolving financial landscape, we are seeing a resurgence of economies throughout the Asia Pacific region, particularly in the emerging superpowers of China and India. Ongoing investment and growing purchasing power will continue to have a significant impact as businesses seek to capitalise on the huge potential of the region. This has resulted in increased activity by businesses that require multiple location representation.

The scope of the Asia Pacific network

RSM International has strong independent member firms throughout the Asia Pacific region, which means clients receive advice from organisations of professionals that understand local languages, culture and traditions, as well as local rules and regulations. This enables us to put together a team of multilingual people who can bridge the gap between eastern and western ways of doing business and interpret local rules for international companies.

Global presence

Link into RSM's global network to access the expertise and advice that will help you grow your business. In addition to RSM's network of Asia Pacific offices, we have experts at member firms throughout Europe, the Middle East and Africa, as well as the Caribbean and Americas.

Access to the European market


RSM has member firms throughout Europe, with representation in all of the key financial business centres. RSM is continuously building its presence and strength in Europe in order to support the opportunities available to businesses already in, or seeking to enter, European countries.

Maximising opportunities across the Americas and Caribbean

With strength in both Asia Pacific and the Americas, RSM member firms are ideally placed to provide services to clients from this region who have subsidiaries or operations in Asia Pacific, or alternatively, Asia Pacific companies that have operations in, or are seeking to enter, the Americas' market.

Supporting Middle East & African transactions

The Middle East and African regions offer significant business opportunities. RSM International has strong members in both regions and can support Asia Pacific businesses looking to harness the potential these regions have to offer.



“ Wherever in the world your business is going, you need rapid, relevant answers and a fast-moving team of professionals on your side. RSM member firms can help. ”

Amir Abadi Jusuf
Chief Executive Partner, RSM AAJ Associates, Indonesia



“ *When businesses cross international borders, our global network enables RSM firms to assist clients using common standards, a common approach, co-ordinated professionals, the highest level of international service standards and total commitment to finding the right solutions.* ”

Wong Poh Weng
Chairman, RSM Asia Pacific

Close relationships

The RSM difference lies in the close and enduring relationships member firms forge with their clients and between each other. The partners of our member firms know each other exceptionally well, thanks to frequent cross-border assignments and cross-disciplinary meetings, and draw on these close relationships to get quick results for clients.

One point of contact. One team on your side

Clients of RSM member firms want to work with professional service advisors who share their values. RSM firms don't rush in with ready-made solutions. They listen first, and devote considerable time, thought and energy to understanding your business and goals. As a result you will receive perfect-fit solutions to assist you in achieving your short and long-term ambitions. RSM member firms aim to fit seamlessly into your working culture, so that together they form one close-knit team that is working to achieve the same goals. You will have one trusted RSM contact who will mobilise a well-informed team for you exactly when and where you need it. One point of contact and one team on your side. It is this closeness that makes the difference.

Making things happen

Clients want advisors who can offer the full package of tax, financial audit, accounting, legal and management advisory services. They prefer the multidisciplinary approach as they have one partner to talk to and a skilled, efficient team that reacts to their demands quickly.

RSM firms never underestimate the importance of local knowledge. When you deal with an RSM member firm, you are partnering with firms that are embedded in a local culture and have the advantage of knowing precisely how to make things happen in that environment.

A foundation of quality

Quality is the absolute cornerstone for RSM International. Member firms are expected to maintain the same high standards of technical excellence with a focus on providing an outstanding service to clients. Whether you engage an RSM member firm in Taiwan or Thailand, you will find the same commitment to quality and the same excellence as standard.

Work with a down-to-earth elite

It is far from easy to become a RSM member firm. Only the highest quality firms are invited to become part of the network. We have strict membership criteria and a rigorous ongoing inspection programme.

Forum of Firms membership

RSM International is a full member of the IFAC Forum of Firms, an association of international networks of firms that perform audits of financial statements that are or may be used across national borders. The Forum's goal is to promote consistent and high quality standards of financial reporting and auditing practices worldwide. RSM International acknowledges the importance of the Forum of Firms to ensure the industry constantly works to raise the standards of the international practice of auditing, setting standards of consistency for international businesses worldwide.

One point of contact

Our Centres of Excellence structure enables our members to put together the perfect team for your particular project. We have established Centres of Excellence for key services such as tax, IFRS, transaction services, insolvency and risk management in the Asia Pacific region. A central coordinator will put together a team of experts from across the region who have the specialist knowledge that you need. Central co-ordination cuts out the problems of language barriers and misunderstandings, and means that they can quickly get a high quality team working on your behalf.

RSM people

The highest standards of quality and professionalism are demanded from the people who work within RSM member firms. In order to achieve these standards, there are extensive training programmes for RSM people in every service area and at every level.

The RSM Academy is a global residential training programme for senior managers and junior partners. It focuses on quality, client service delivery, international awareness and business development.

The RSM International secondment programme allows high-performing individuals to work in different RSM firms, thereby broadening their understanding of different regions and approaches. As a result, future leaders have the chance to improve their technical skills while building relationships with colleagues across the network that will be invaluable to clients in the long-term.



“ We joined RSM because of its commitment to quality standards and services, and the quality of the firms in the Asia Pacific region. When our clients in China want to do business overseas, we can refer them to the RSM network and assure them they will be well looked after. ”

Lily Li Xiuqing
International Contact Partner, RSM China CPAs, China

Audit & assurance

Meet auditors who want the best for your business

There is more to audit than numbers

RSM member firms have been providing financial audit services to domestic and international clients in the Asia Pacific region for many years. RSM member firms deliver audit services based on RSM's audit manual and independence policies and knowledge of local statutory requirements. This means that no matter where you are or where your audit is taking place, you will receive a consistent technical approach and world class expertise.

High quality, consistent services worldwide

Companies should choose an auditor that has consistent international audit practices and standards. RSM International's Transnational Assurance Services Executive Committee is charged with developing the overall direction of the member firms' transnational assurance services, including the nature and scope of those services and the manner in which they should be delivered.

This forms the basis of the RSM Audit Methodology, a risk based audit methodology that complies with International Standards on Auditing and is regularly updated for new technical pronouncements and guidance on best practices. By applying this methodology, RSM member firms offer a tailored audit approach with an emphasis on early planning and understanding how your business operates.

The aim is to provide clients with an effective, cost efficient, value-added independent audit, performed in a timely manner by experienced professionals.

“ *The RSM approach to audit requires rigorous standards of professional competence, independence and objectivity, yet also recognises that the auditor is uniquely placed to make a constructive contribution to the client's business.* ”

Robert Dohrer

Chairman, RSM International Transnational Assurance Services Executive Committee

Tax

Pay the right amount of tax

Effective cross-border tax solutions

As globalisation becomes a reality, the number of companies wishing to invest in the Asia Pacific region is continuously increasing. It can be a challenge to understand both local tax regulations and international tax implications. Our member firms' in-country experts provide input on the impact of tax on investment models which, when integrated with cross-border tax knowledge, produces effective global tax solutions.

Working closely across borders

RSM member firms work on a Centre of Excellence principle, enabling tax professionals in different jurisdictions to work together to offer their clients pragmatic solutions. In addition, our International Tax Executive Committee regularly brings together leading tax partners from member firms around the world so they can maintain the highest possible quality standards to meet clients' cross-border tax needs.

Local and international tax services include:

- Outbound and inbound investment structuring
- International tax planning
- Transfer pricing
- Cross-border cash planning covering profit repatriation, funding and currency issues
- Indirect tax
- Customs and trade
- Workforce solutions such as expatriate advice

“ *The value of RSM's tax network is that we know how local tax laws work and how to interpret them to our clients' advantage.* ”

Rob Mander
Chairman, RSM International Tax Executive Committee

Risk management

Protect your assets, reputation and future success

Challenges for companies

Organisations can face a wide range of risks that may jeopardise their ability to achieve their objectives. The consequences of inadequate or failed internal processes, people and systems or of external events should not be underestimated and can have a devastating effect on a business. It is a business necessity to put in place frameworks, processes and controls and provide training to manage risk by minimising the occurrence and effects of events and threats faced by an organisation. Ultimately effective risk management will:

- improve the identification of opportunities and threats
- further develop the governance and control frameworks within a business
- help organisations operate efficiently and contribute to improved performance
- aid decision making and planning by accounting for uncertainty and assessment of actions that may or may not be taken

RSM member firms have a comprehensive range of risk management services designed to bring a new perspective to complicated issues within organisations, including:

- Corporate governance
- Internal audit and assurance on risk
- Consulting
- Regulatory consulting
- Information technology consulting
- Risk management consulting

“ The demand for risk management services is increasing at a rapid rate across Asia Pacific as organisations realise how positive risk management can add value and help create a performance culture. ”

Jean-Marc Imbert
Head of Risk Management, RSM Bird Cameron, Australia

Transaction services

Minimise risk and maximise value

As a buyer, you want to be sure you are making the right acquisition. You need to anticipate the risks and issues that may arise. As a seller you want to ensure that you understand all of the potential pitfalls and realise your shareholder value. If you are listed on a capital market or you are contemplating an Initial Public Offering (IPO) you need to know that your advisors have the experience and know-how to provide the appropriate support and knowledge to see your company through any transaction. If you are merging two businesses, you may benefit from an independent team who have experience of working with companies like yours to maximise the value from such a merger and minimise the impact on your management team, staff and customers.

RSM member firms work with companies of all sizes around the globe and can provide the full range of corporate finance, lead advisory and transaction support services. From pre-deal evaluation through to completion and post deal integration or separation, our member firms offer sound, practical and innovative advice.

Services include:

- Buy-side due diligence for mergers and acquisitions
- Lead advisory work for M&A activity across Asia Pacific
- Pre-disposal planning, including vendor due diligence
- Flotations, circulars, Class 1 transactions and working capital reviews

“ You need an advisor who will help you anticipate the risks, focus on the key issues and offer you sound, informed advice at all stages of the deal. ”

Chio Kian Huat
CEO, RSM Chio Lim, Singapore

IFRS services

Getting to the heart of complex international standards

It is essential for internationally active growing companies to have a comprehensive knowledge of International Financial Reporting Standards (IFRS). These are complicated standards and it is evident that many Asia Pacific companies are still in the transition phase of implementation.

Following the development of a simplified IFRS for small and medium sized businesses, it appears to be only a matter of time before all types and sizes of entities in all countries are required to adopt IFRS either in full or in this simplified form.

RSM member firms' ability to deliver consistently high quality IFRS services is based on technical excellence, shared information, advanced training in complex areas and a strong network of IFRS Champions who meet regularly to share their experience and expertise.

Local and international IFRS services include:

- IFRS conversion projects
- Due diligence in an IFRS environment
- Valuations relating to the purchase price allocation process
- Advice on share-based payments
- Audit of IFRS financial statements
- Reconciliations between IFRS and US GAAP and IFRS and local GAAP
- IFRS training
- Other IFRS technical assistance

“ IFRS is set to be the common accounting language of financial reporting worldwide. A thorough knowledge of IFRS is now essential for internationally active growing businesses. ”

Jane Meade
National Technical Director, RSM Bird Cameron, Australia

Corporate recovery & insolvency

Managing turbulent times ahead

In periods of economic uncertainty, businesses can find themselves in financial difficulty.

Many countries have been experiencing a recession that can have a detrimental affect on all businesses, whatever their size or balance sheet figures.

RSM member firms have corporate restructuring experts who work with company directors of organisations that are entering a period of sustained underperformance and financial insecurity. They work with financial institutions, turnaround professionals and venture capitalists to provide specialist corporate restructuring advice and assistance.

RSM member firms offer sound commercial and pragmatic guidance to improve business performance and enhance stakeholder value.

RSM member firm's services include:

- Independent business reviews
- Turnaround and restructuring
- Exit strategy planning
- Debt advisory assistance
- Corporate insolvency
- Personal insolvency

“ Global business is entering a very unstable and uncertain period and as the market changes, businesses need to realign their priorities and short-term direction to deal with the challenges. ”

Kenneth Chen

Managing Director, RSM Nelson Wheeler Corporate Advisory, Hong Kong

Auditing, accounting, consulting, tax and advisory services - wherever you are doing business.

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Brazil • Canada • Cayman Islands • Chile • China
Colombia • Cyprus • Denmark • Dominican Republic
Ecuador • Egypt • El Salvador • France • Germany
Greece • Guatemala • Hong Kong • Hungary • India
Indonesia • Iran • Ireland • Israel • Italy • Ivory Coast
Japan • Jordan • Kenya • Kuwait • Lebanon
Luxembourg • Malaysia • Malta • Mauritius • Mexico
Morocco • Netherlands • New Zealand • Norway
Pakistan • Peru • Philippines • Poland • Portugal
Puerto Rico • Romania • Russia • Saudi Arabia
Singapore • South Africa • South Korea • Spain
Sweden • Switzerland • Taiwan • Tanzania • Thailand
Tunisia • Turkey • Turks & Caicos Islands • UAE • Ukraine
UK • USA • Uruguay • Venezuela • Vietnam • Yemen

Talk to us. Discover how we can grow together.

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