



I. Important Announcements ([Chinese](#))

1. FSC amends the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and the Regulations Governing Approval of Certified Public Accountants to Audit and Attest to the Financial Reports of Public Companies

To harmonize with the classifications and numbering of the Standards on Auditing set out in the Preface to the Pronouncements Issued by the Auditing Standards Committee of the Accounting Research and Development Foundation (ARDF), the Financial Supervisory Commission (FSC) on 2 February 2024 amended the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants. The amendment updates the names and numbers of referenced Standards to align with Taiwan's current Standards on Auditing (TWSA). To accommodate professional practice, the amendment also expressly allows CPAs to tailor audit procedures to specific circumstances based on considerations of materiality and audit risk, while requiring them to specify the reasons in the audit documentation. Additionally, to distinguish the Regulations from the separate but identically named Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants issued by the Ministry of Economic Affairs, the FSC amended the name of the Regulations to the "Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants." Meanwhile, to harmonize with the applicable classifications set out in the Preface to the aforementioned Pronouncements and to expressly require CPA firms to comply with the Taiwan Standards on Quality Management (TWSQM), the FSC simultaneously issued relevant amendments to the Regulations Governing Approval of Certified Public Accountants to Audit and Attest to the Financial Reports of Public Companies.

2. Information on the competitiveness of Taiwan’s financial industry is available online at:

<https://www.fsc.gov.tw/en/home.jsp?id=6&parentpath=0>

II. Market Wrap-up

As of the end of February 2024, the total number of TWSE-listed companies stood at 1,001, unchanged from the preceding month. Authorized capital was NT\$ 7,656.4 billion, an increase of NT\$ 0.84 billion over the preceding month. Market capitalization was NT\$ 60,273.02 billion, an increase of NT\$ 3,407.47 billion over the preceding month.

There were 816 TPEX-listed companies, an increase of 1 over the preceding month. Authorized capital was NT\$ 758.92 billion, an increase of NT\$ 3.22 billion over the preceding month. Market capitalization was NT\$ 6,094.12 billion, an increase of NT\$ 314.54 billion over the preceding month.

The total trading value in the centralized stock market was NT\$ 4,730.15 billion, a decrease of NT\$ 1,447.19 billion over the preceding month. The trading volume was 44.67 billion shares, a decrease of 21.27 billion over the preceding month. The net value of inwardly remitted foreign funds was US\$ 254.001 billion, an increase of US\$ 5.075 billion over the preceding month.

There were 65 securities firms, 15 futures commission merchants, 38 securities investment trust companies, and 88 securities investment consulting companies.

III. For measures related to futures trading, please refer to the website of the Taiwan Futures Exchange:

<https://www.taifex.com.tw/enl/eIndex>

IV. For frequently asked questions and answers related to investment by foreign investors, please refer to the website of the Securities and Futures Bureau:

<https://www.sfb.gov.tw/en/home.jsp?id=26&parentpath=0,9>

Note: If you expect to receive this newsletter, or have your name deleted from the sending list, or have your email information changed, please send to newsletter1@sfb.gov.tw. If you hope to know more about the Taiwan's securities and futures markets, please surf the websites of [Securities and Futures Bureau](#), [Taiwan Stock Exchange](#), [Taiwan Futures Exchange](#), [Taipei Exchange](#), [Taiwan Depository & Clearing Corporation](#).

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壹、重要公告

一、修正「會計師查核簽證財務報表規則」及「會計師辦理公開發行公司財務報告查核簽證核准準則」

金管會配合會計研究發展基金會發布「審計準則委員會所發布規範會計師服務案件準則總綱」有關所適用準則之分類及編號之規定，於 113 年 2 月 2 日修正發布「會計師查核簽證財務報表規則」所援引審計準則公報之號次，並配合現行實務，會計師得考量重大性及查核風險，酌行增減查核程序，於查核書面紀錄敘明理由，以及為與經濟部所定會計師查核簽證財務報表規則有所區別，將名稱修正為「會計師受託查核簽證財務報表規則」；另同時亦配合前揭準則總綱之準則適用分類，會計師事務所之品質管理應適用品質管理準則，修正發布「會計師辦理公開發行公司財務報告查核簽證核准準則」。

二、有關我國金融競爭力相關資訊可參考金管會金融競爭力專區網站：

<http://www.fsc.gov.tw/ch/home.jsp?id=146&parentpath=0,8>

貳、重要指標

截至 2024 年 2 月底止，上市公司計有 1,001 家，較上月增加 0 家；資本額新臺幣 76,564 億元，較上月增加新臺幣 8.4 億元；上市市值新臺幣 602,730.2 億元，較上月增加新臺幣 34,074.7 億元。

上櫃公司計有 816 家，較上月增加 1 家；資本額新臺幣 7,589.2 億元，較上月增加新臺幣 32.2 億元；上櫃市值新臺幣 60,941.2 億元，較上月增加新臺幣 3,145.4 億元。

集中市場股票總成交值新臺幣 47,301.5 億元，較上月減少新臺幣 14,471.9 億元；成交量 446.7 億股，較上月減少 212.7 億股。外資總累積匯入淨額 2,540.01 億美元，較上

月增加 50.75 億美元。

專營證券商計 65 家，專營期貨商計 15 家，證券投資信託公司計 38 家，證券投資顧問公司計 88 家。

參、交易人從事期貨交易相關措施請參考臺灣期貨交易所網站

<http://www.taifex.com.tw/cht/index>

肆、外資投資相關問答集請參考證券期貨局網站

<http://www.sfb.gov.tw/ch/home.jsp?id=30&parentpath=0,6>

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