

### **Prof TANG Yunwei**

Born in Shanghai, Prof Tang Yunwei received his master's and doctoral degrees in economics from Shanghai University of Finance & Economics in 1983 and 1987 respectively. He has served as President of Shanghai University of Finance & Economics, a senior researcher in the International Accounting Standards Committee, and chief accountant in Ernst & Young Da Hua.

Prof Tang is not only proficient in accounting theories, but also has extensive experience in practical operations. He is the founder and a former president of the Chinese Accounting Professors Association (CAPA). Besides, he has served as vice-president of the China Audit Society, president of the Accounting Society of Shanghai, a member of the China Accounting Standards Committee and Audit Standards Committee of the Ministry of Finance, as well as an honorary member of the Association of Chartered Certified Accountants in the UK. His publications include *Accounting Theories, Replacement Cost Theory, Advanced Financial Accounting and Economics Database for the Modern China – Accounting and Auditing*. As early as 1994, Prof Tang was selected as a distinguished international visiting scholar of the American Accounting Association for 1996, making him the first Chinese accounting scholar to receive the honour. He was then invited to academic exchanges with eight universities in the US. Whether as an accounting scholar dedicated to reforms, as President of Shanghai University of Finance & Economics who promoted education, or as a renowned leader in the CPA industry, he has undoubtedly made many accomplishments.

Academically, Prof Tang took the lead to develop empirical accounting research among universities in the PRC. Under his advocacy, a whole new area in empirical accounting research opened up in China with reference to accounting research experience in the US. This eventually became an important field of accounting research in China, with positive response from many universities. The CAPA, established under Prof Tang's direction, has attracted participation from most of the renowned universities in China, thus earning international recognition. The American Accounting Association successively sent four presidents to attend and report at the first four annual conferences held by the CAPA, which attracted the participation of accounting academics from different countries.

While serving as President of Shanghai University of Finance & Economics, Prof Tang spearheaded the establishment of a Sino-American School of Business Administration, which offered the first collaboration programme approved by the State Education Commission to confer both Chinese and American university degrees. This was reflective of his pragmatic management style. Shanghai University of Finance & Economics was the first in China to set up a professional education and training centre for international finance, based on the experiences of such countries as the UK, US and Canada. As the first accredited institution in Mainland China for internationally recognised professional qualifications, the University has also been advocating the extensive use of original teaching materials from overseas abroad, in order to help students understand international business practices. During Prof Tang's tenure, the University grew from an ordinary university under departmental management into one of the nation's key universities under "Project 211". Over the years that he took part in reforms in university accounting education, Prof Tang emphasised foundational education that equips students with theoretical principles, as well as cultivation of their professional ethics; both aspects have contributed significantly to the enhancement of industry standards.

Prof Tang played an active role in the field of accounting practice. After retiring from the helm of the University, he proceeded to be chairman of the board of Shanghai Dahua, then the largest CPA firm in China, and facilitated a merger of Dahua and Ernst & Young, one of the five international CPA giants, marking a significant milestone in the development of the Chinese accounting market. Besides improving the auditing quality of local CPA firms, the merger also enhanced management and risk control, while raising the overall quality of CPAs and their level of professional ethics. Amidst fierce industry competition, Prof Tang demonstrated strict professionalism by maintaining professional conduct when it came to balancing commercial interests and moral standards. Today, many local accountants in Mainland China have become partners with the Big Four international accounting firms, realising the goal of nurturing a large number of international professionals through mergers.

Mr Chairman, in recognition of his outstanding contributions to the professions of accountancy and education in China, may I now present Prof Tang Yunwei to you for the conferment of an honorary fellowship.

*Chinese citation written and delivered by Prof Kenny Lin*

### 湯雲為教授

湯雲為教授出生於上海，1983年和1987年分別獲得上海財經學院經濟學碩士和博士學位。他曾任上海財經大學校長、國際會計準則委員會高級研究員，及安永大華會計師事務所主任會計師。

湯教授不僅精於會計理論研究，對實務操作亦有非常豐富的經驗，曾創立中國會計教授會及擔任會長，並曾出任中國審計學會副會長、中國會計準則委員會委員、財政部審計準則委員會委員、上海市會計學會會長及英國公認會計師公會名譽會員。湯教授亦著書立說，著作包括《會計理論》、《重置成本會計論》、《高級財務會計》、《現代中國經濟大辭庫——會計卷，審計卷》等。早在1994年，湯教授已獲美國會計學會選為1996年度傑出國際訪問學者，並應邀到美國八所大學進行學術交流，是全球第一位獲此殊榮的華人會計學者。無論是作為致力改革的會計學者、推動教育的上海財經大學校長，還是會計執業界的知名會計師事務所領導人，湯教授在各方面均有建樹。

學術上，湯教授帶頭在中國內地高校開展實證會計研究。他提倡借鑒美國會計研究的經驗，在中國開闢一個實證會計研究的新領域，得到多所大學的回應，成為中國會計研究的重要領域。湯教授宣導成立的中國會計教授會吸引了中國大多數著名大學的參與，並享有國際聲譽；美國會計學會的四任會長曾參加中國會計教授會的前四次學術年會，並作學術報告，吸引了不少國家的會計學者參與。

出任上海財經大學校長時期，湯教授宣導設立中美合作的工商管理學院，被國家教委批准成為首個可以同時授予中國和美國大學學位的合作項目。湯教授在管治校園方面彰顯講求實際的風格，當年上海財經大學率先參考英國、美國、加拿大等國家的經驗，引進國際財經專業

教育培訓中心，成為全國首家取得國際化專業資格認證的機構。上海財經大學也一直提倡廣泛使用國外原版教材，以助瞭解國際商務慣例。在他任內，上海財經大學從一所部門管理的普通高校一躍成為國家重點建設的「211工程」大學。湯教授參與大學會計教育改革多年，特別主張向學生灌輸理論原則的基礎教育及培養學生的職業道德，對提升業界水準貢獻良多。

湯教授在會計實務方面表現活躍，卸任大學校長之後，曾一度擔任當時中國最大的會計師事務所——上海大華會計師事務所——的董事長，並促成了大華與五大國際會計公司之一的安永會計師事務所的合併，成為中國會計市場發展的重大事件。合併提高了本土會計師事務所的審計品質，改進了管理和風險控制，同時提高了註冊會計師的整體素質和職業道德水準。在激烈的同業競爭下，湯教授始終堅守信念，在遇到權衡商業利益和道德底線的情況下仍然竭力保持專業操守，展示了嚴謹的執業態度。不少國內的會計師今天已經成為國際四大會計師事務所的合夥人，實現了通過合併培養出大批國際化專業人才的目標。

主席先生，為表揚湯教授對中國會計專業及教育界的卓越貢獻，本人謹恭請閣下頒授榮譽院士銜予湯雲為教授。

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