

會計科目中英文對照及編碼

一級科目 到 四級科目

一級科目		二級科目		三級科目		四級科目			
代碼	名稱	代碼	名稱	代碼	名稱	代碼	名稱	英 譯	
1	資產							assets	
		11~12	流動資產					current assets	
				111	現金及約當現金			cash and cash equivalents	
						1111	庫存現金		cash on hand
						1112	零用金/週轉金		petty cash/revolving funds
						1113	銀行存款		cash in banks
						1116	在途現金		cash in transit
						1117	約當現金		cash equivalents
						1118	其他現金及 約當現金		other cash and cash equivalents
				112	短期投資			short-term investments	
						1121	短期投資 一股票		short-term investments – stock
						1122	短期投資 一短期票券		short-term investments – short-term notes and bills
						1123	短期投資 一政府債券		short-term investments – government bonds
						1124	短期投資 一受益憑證		short-term investments – beneficiary certificates
						1125	短期投資 一公司債		short-term investments – corporate bonds

				1128	短期投資 —其他	short-term investments – other
				1129	備抵短期投資跌價損失	allowance for reduction of short-term investment to market
			113	應收票據		notes receivable
				1131	應收票據	notes receivable
				1132	應收票據貼現	discounted notes receivable
				1137	應收票據 —關係人	notes receivable – related parties
				1138	其他應收票據	other notes receivable
				1139	備抵呆帳 — 應收票據	allowance for uncollectible accounts– notes receivable
			114	應收帳款		accounts receivable
				1141	應收帳款	accounts receivable
				1142	應收分期帳款	installment accounts receivable
				1147	應收帳款 —關係人	accounts receivable – related parties
				1149	備抵呆帳 — 應收帳款	allowance for uncollectible accounts – accounts receivable
			118	其他應收款		other receivables
				1181	應收出售遠匯款	forward exchange contract receivable
				1182	應收遠匯款 —外幣	forward exchange contract receivable – foreign currencies
				1183	買賣遠匯折價	discount on forward ex-change contract
				1184	應收收益	earned revenue receivable

				1185	應收退稅款	income tax refund receivable
				1187	其他應收款 — 關係人	other receivables – related parties
				1188	其他應收款 — 其他	other receivables – other
				1189	備抵呆帳 — 其他應收款	allowance for uncollectible accounts – other receivables
			121~122	存貨		inventories
				1211	商品存貨	merchandise inventory
				1212	寄銷商品	consigned goods
				1213	在途商品	goods in transit
				1219	備抵存貨跌價損失	allowance for reduction of inventory to market
				1221	製成品	finished goods
				1222	寄銷製成品	consigned finished goods
				1223	副產品	by-products
				1224	在製品	work in process
				1225	委外加工	work in process – outsourced
				1226	原料	raw materials
				1227	物料	supplies
				1228	在途原物料	materials and supplies in transit
				1229	備抵存貨跌價損失	allowance for reduction of inventory to market
			125	預付費用		prepaid expenses
				1251	預付薪資	prepaid payroll
				1252	預付租金	prepaid rents
				1253	預付保險費	prepaid insurance
				1254	用品盤存	office supplies

				1255	預付所得稅	prepaid income tax		
				1258	其他預付費用	other prepaid expenses		
			126	預付款項			prepayments	
				1261	預付貨款		prepayment for purchases	
				1268	其他預付款項		other prepayments	
			128~129	其他流動資產			other current assets	
				1281	進項稅額		VAT paid (or input tax)	
				1282	留抵稅額		excess VAT paid (or overpaid VAT)	
				1283	暫付款		temporary payments	
				1284	代付款		payment on behalf of others	
				1285	員工借支		advances to employees	
				1286	存出保證金		refundable deposits	
				1287	受限制存款		certificate of deposit-restricted	
				1291	遞延所得稅資產		deferred income tax assets	
				1292	遞延兌換損失		deferred foreign exchange losses	
				1293	業主(股東)往來		owners'(stockholders') current account	
				1294	同業往來		current account with others	
			1298	其他流動資產—其他		other current assets – other		
			13	基金及長期投資				funds and long-term investments
				131	基金			funds
					1311	償債基金		redemption fund (or sinking fund)
					1312	改良及擴充基金		fund for improvement and expansion

				1313	意外損失準備基金	contingency fund		
				1314	退休基金	pension fund		
				1318	其他基金	other funds		
		132	長期投資			long-term investments		
				1321	長期股權投資		long-term equity investments	
				1322	長期債券投資		long-term bond investments	
				1323	長期不動產投資		long-term real estate in-vestments	
				1324	人壽保險現金解約價值		cash surrender value of life insurance	
				1328	其他長期投資		other long-term investments	
				1329	備抵長期投資跌價損失		allowance for excess of cost over market value of long-term investments	
		14~ 15	固定資產				property , plant, and equipment	
				141	土地		land	
					1411	土地		land
					1418	土地—重估增值		land – revaluation increments
142	土地改良物			land improvements				
	1421			土地改良物		land improvements		
	1428			土地改良物 一重估增值		land improvements – revaluation increments		
	1429			累積折舊 一土地改良物		accumulated depreciation – land improvements		
143	房屋及建物			buildings				
				1431	房屋及建物		buildings	
				1438	房屋及建物 一重估增值		buildings –revaluation increments	

			1439	累積折舊 — 房屋及建物	accumulated depreciation – buildings
		144~146	機(器)具及設備		machinery and equipment
			1441	機(器)具	machinery
			1448	機(器)具 — 重估增值	machinery – revaluation increments
			1449	累積折舊 — 機(器)具	accumulated depreciation – machinery
		151	租賃資產		leased assets
			1511	租賃資產	leased assets
			1519	累積折舊 — 租賃資產	accumulated depreciation – leased assets
		152	租賃權益改良		leasehold improvements
			1521	租賃權益改良	leasehold improvements
			1529	累積折舊 — 租賃權益改良	accumulated depreciation – leasehold improvements
		156	未完工程及預付購置設備款		construction in progress and prepayments for equipment
			1561	未完工程	construction in progress
			1562	預付購置設備款	prepayment for equipment
		158	雜項固定資產		miscellaneous property, plant, and equipment
			1581	雜項固定資產	miscellaneous property, plant, and equipment
			1588	雜項固定資產 — 重估增值	miscellaneous property, plant, and equipment – revaluation increments

				1589	累積折舊－ 雜項固定資產	accumulated depreciation – miscellaneous property, plant, and equipment
16	遞耗資產					depletable assets
		161	遞耗資產			depletable assets
				1611	天然資源	natural resources
				1618	天然資源－重估增值	natural resources – revaluation increments
				1619	累積折耗－天然資源	accumulated depletion – natural resources
17	無形資產					intangible assets
		171	商標權			trademarks
				1711	商標權	trademarks
		172	專利權			patents
				1721	專利權	patents
		173	特許權			franchise
				1731	特許權	franchise
		174	著作權			copyright
				1741	著作權	copyright
		175	電腦軟體			computer software
				1751	電腦軟體	computer software cost
		176	商譽			goodwill
				1761	商譽	goodwill
		177	開辦費			organization costs
				1771	開辦費	organization costs
		178	其他無形資產			other intangibles
				1781	遞延退休金成本	deferred pension costs
				1782	租賃權益改良	leasehold improvements
				1788	其他無形資產－其他	other intangible assets – other
18	其他資產					other assets

			181	遞延資產		deferred assets	
					1811	債券發行成本	deferred bond issuance costs
					1812	長期預付租金	long-term prepaid rent
					1813	長期預付保險費	long-term prepaid insurance
					1814	遞延所得稅資產	deferred income tax assets
					1815	預付退休金	prepaid pension cost
					1818	其他遞延資產	other deferred assets
			182	閒置資產		idle assets	
					1821	閒置資產	idle assets
			184	長期應收票據及款項與催收帳款		long-term notes , accounts and overdue receivables	
					1841	長期應收票據	long-term notes receivable
					1842	長期應收帳款	long-term accounts receivable
					1843	催收帳款	overdue receivables
					1847	長期應收票據及款項與催收帳款－關係人	long-term notes, accounts and overdue receivables– related parties
					1848	其他長期應收款項	other long-term receivables
					1849	備抵呆帳－長期應收票據及款項與催收帳款	allowance for uncollectible accounts – long-term notes, accounts and overdue receivables
			185	出租資產		assets leased to others	
					1851	出租資產	assets leased to others

					1858	出租資產 一重估增值	assets leased to others – incremental value from revaluation	
					1859	累積折舊 一出租資產	accumulated depreciation – assets leased to others	
				186	存出保證金			refundable deposit
						1861	存出保證金	refundable deposits
				188	雜項資產			miscellaneous assets
						1881	受限制存款	certificate of deposit – restricted
						1888	雜項資產 一其他	miscellaneous assets – other
				2	負債			
	21~22	流動負債					current liabilities	
			211	短期借款			short-term borrowings(debt)	
					2111	銀行透支	bank overdraft	
					2112	銀行借款	bank loan	
					2114	短期借款 一業主	short-term borrowings – owners	
					2115	短期借款 一員工	short-term borrowings – employees	
					2117	短期借款 一關係人	short-term borrowings–related parties	
					2118	短期借款 一其他	short-term borrowings – other	
			212	應付短期票券			short-term notes and bills payable	
					2121	應付商業本票	commercial paper payable	

				2122	銀行承兌匯票	bank acceptance
				2128	其他應付短期票券	other short-term notes and bills payable
				2129	應付短期票券折價	discount on short-term notes and bills payable
			213	應付票據		notes payable
				2131	應付票據	notes payable
				2137	應付票據 一關係人	notes payable – related parties
				2138	其他應付票據	other notes payable
			214	應付帳款		accounts pay able
				2141	應付帳款	accounts payable
				2147	應付帳款 一關係人	accounts payable – related parties
			216	應付所得稅		income taxes payable
				2161	應付所得稅	income tax payable
			217	應付費用		accrued expenses
				2171	應付薪工	accrued payroll
				2172	應付租金	accrued rent payable
				2173	應付利息	accrued interest payable
				2174	應付營業稅	accrued VAT payable
				2175	應付稅捐 一其他	accrued taxes payable–other
				2178	其他應付費用	other accrued expenses payable
			218~219	其他應付款		other payables
				2181	應付購入遠匯款	forward exchange contract payable
				2182	應付遠匯款 一外幣	forward exchange contract payable – foreign currencies
				2183	買賣遠匯溢價	premium on forward exchange contract

				2184	應付土地房屋款	payables on land and building purchased
				2185	應付設備款	Payables on equipment
				2187	其他應付款 一關係人	other payables – related parties
				2191	應付股利	dividend payable
				2192	應付紅利	bonus payable
				2193	應付董監事酬勞	compensation payable to directors and supervisors
				2198	其他應付款 一其他	other payables – other
			226	預收款項 advance receipts		
				2261	預收貨款	sales revenue received in advance
				2262	預收收入	revenue received in advance
				2268	其他預收款	other advance receipts
			227	一年或一營業週期內到期長期負債		long-term liabilities -current portion
				2271	一年或一營業週期內到期公司債	corporate bonds payable – current portion
				2272	一年或一營業週期內到期長期借款	long-term loans payable – current portion
				2273	一年或一營業週期內到期長期應付票據及款項	long-term notes and accounts payable due within one year or one operating cycle
				2277	一年或一營業週期內到期長期應付票據及款項一關係人	long-term notes and accounts payables to related parties – current portion
				2278	其他一年或一營業週期內到期長期負債	other long-term liabilities – current portion

		228~229	其他流動負債		other current liabilities	
				2281	銷項稅額	VAT received(or output tax)
				2283	暫收款	temporary receipts
				2284	代收款	receipts under custody
				2285	估計售後服務/保固負債	estimated warranty liabilities
				2291	遞延所得稅負債	deferred income tax liabilities
				2292	遞延兌換利益	deferred foreign exchange gain
				2293	業主(股東)往來	owners' current account
				2294	同業往來	current account with others
			2298	其他流動負債—其他	other current liabilities – others	
23	長期負債				long-term liabilities	
		231	應付公司債		corporate bonds payable	
				2311	應付公司債	corporate bonds payable
				2319	應付公司債溢(折)價	premium(discount) on corporate bonds payable
		232	長期借款		long-term loans payable	
				2321	長期銀行借款	long-term loans payable – bank
				2324	長期借款 —業主	long-term loans payable – owners
				2325	長期借款 —員工	long-term loans payable – employees
				2327	長期借款 —關係人	long-term loans payable – related parties
				2328	長期借款 —其他	long-term loans payable – other

			233	長期應付票據及款項		long-term notes and accounts payable		
					2331	長期應付票據	long-term notes payable	
					2332	長期應付帳款	long-term accounts pay-able	
					2333	長期應付租賃負債	long-term capital lease liabilities	
					2337	長期應付票據及款項 一關係人	Long-term notes and accounts payable – related parties	
					2338	其他長期應付款項	other long-term payables	
			234	估計應付土地增值稅		accrued liabilities for land value increment tax		
					2341	估計應付土地增值稅	estimated accrued land value incremental tax pay-able	
			235	應計退休金負債		accrued pension liabilities		
					2351	應計退休金負債	accrued pension liabilities	
			238	其他長期負債		other long-term liabilities		
					2388	其他長期負債—其他	other long-term liabilities – other	
			28	其他負債				other liabilities
					281	遞延負債		deferred liabilities
							2811	遞延收入
2814	遞延所得稅負債	deferred income tax liabilities						
2818	其他遞延負債	other deferred liabilities						
286	存入保證金				deposits received			
		2861			存入保證金	guarantee deposit received		
288	雜項負債				miscellaneous liabilities			

					2888	雜項負債 一其他	miscellaneous liabilities – other
3	業主權益						owners' equity
	31	資本					capital
			311	資本（或股本）			capital
				3111	普通股股本		capital – common stock
				3112	特別股股本		capital – preferred stock
				3113	預收股本		capital collected in advance
				3114	待分配股票股利		stock dividends to be distributed
				3115	資本		capital
	32	資本公積					additional paid-in capital
			321	股票溢價			paid-in capital in excess of par
				3211	普通股股票溢價		paid-in capital in excess of par- common stock
				3212	特別股股票溢價		paid-in capital in excess of par- preferred stock
			323	資產重估增值準備			capital surplus from assets revaluation
				3231	資產重估增值準備		capital surplus from assets revaluation
			324	處分資產溢價公積			capital surplus from gain on disposal of assets
				3241	處分資產溢價公積		capital surplus from gain on disposal of assets
			325	合併公積			capital surplus from business combination
				3251	合併公積		capital surplus from business combination
			326	受贈公積			donated surplus
				3261	受贈公積		donated surplus

			328	其他資本公積		other additional paid-in capital	
				3281	權益法長期股權投資資本公積	additional paid-in capital from investee under equity method	
				3282	資本公積－ 庫藏股票交易	additional paid-in capital – treasury stock trans-actions	
	33	保留盈餘(或累積虧損)					retained earnings (accumulated deficit)
			331	法定盈餘公積		legal reserve	
				3311	法定盈餘公積	legal reserve	
			332	特別盈餘公積		special reserve	
				3321	意外損失準備	contingency reserve	
				3322	改良擴充準備	improvement and expansion reserve	
				3323	償債準備	special reserve for redemption of liabilities	
				3328	其他特別盈餘公積	other special reserve	
			335	未分配盈餘(或累積虧損)		retained earnings-unappropriated (or accumulated deficit)	
				3351	累積盈虧	accumulated profit or loss	
				3352	前期損益調整	prior period adjustments	
				3353	本期損益	net income or loss for current period	
	34	權益調整					equity adjustments
			341	長期股權投資未實現跌價損失		unrealized loss on market value decline of long-term equity investments	

				3411	長期股權投資未實現跌價損失	unrealized loss on market value decline of long-term equity investments
			342	累積換算調整數		cumulative translation adjustment
				3421	累積換算調整數	cumulative translation adjustments
			343	未認列為退休金成本之淨損失		net loss not recognized as pension cost
				3431	未認列為退休金成本之淨損失	net loss not recognized as pension costs
	35	庫藏股				treasury stock
			351	庫藏股		treasury stock
				3511	庫藏股	treasury stock
	36	少數股權				minority interest
			361	少數股權		minority interest
				3611	少數股權	minority interest
4	營業收入					operating revenue
	41	銷貨收入				sales revenue
			411	銷貨收入		sales revenue
				4111	銷貨收入	sales revenue
				4112	分期付款銷貨收入	installment sales revenue
			417	銷貨退回		sales return
				4171	銷貨退回	sales return
			419	銷貨折讓		sales allowances
				4191	銷貨折讓	sales discounts and allowances
	46	勞務收入				service revenue
			461	勞務收入		service revenue
				4611	勞務收入	service revenue

		47	業務收入				agency revenue
			471	業務收入			agency revenue
				4711	業務收入		agency revenue
		48	其他營業收入				other operating revenue
			488	其他營業收入－其他			other operating revenue
				4888	其他營業收入－其他		other operating revenue – other
5	營業成本						operating costs
	51	銷貨成本					cost of goods sold
			511	銷貨成本			cost of goods sold
				5111	銷貨成本		cost of goods sold
				5112	分期付款銷貨成本		installment cost of goods sold
			512	進貨			purchases
				5121	進貨		purchases
				5122	進貨費用		purchase expenses
				5123	進貨退出		purchase returns
				5124	進貨折讓		charges on purchased merchandise
			513	進料			materials purchased
				5131	進料		material purchased
				5132	進料費用		charges on purchased material
				5133	進料退出		material purchase returns
				5134	進料折讓		material purchase allowances
			514	直接人工			direct labor
				5141	直接人工		direct labor

		515~518	製造費用			manufacturing overhead
				5151	間接人工	indirect labor
				5152	租金支出	rent expense, rent
				5153	文具用品	office supplies (expense)
				5154	旅費	travelling expense, travel
				5155	運費	shipping expenses, freight
				5156	郵電費	postage (expenses)
				5157	修繕費	repair(s) and maintenance (expense)
				5158	包裝費	packing expenses
				5161	水電瓦斯費	utilities (expense)
				5162	保險費	insurance (expense)
				5163	加工費	manufacturing overhead – outsourced
				5166	稅捐	taxes
				5168	折舊	depreciation expense
				5169	各項耗竭及攤提	various amortization
				5172	伙食費	meal (expenses)
				5173	職工福利	employee benefits/welfare
				5176	訓練費	training (expense)
				5177	間接材料	indirect materials
				5188	其他製造費用	other manufacturing expenses
56	勞務成本製					ervice costs
	561	勞務成本			service costs	
			5611	勞務成本	service costs	
57	業務成本					gency costs
	571	業務成本			agency costs	
			5711	業務成本	agency costs	

		58	其他營業成本					other operating costs	
			588	其他營業成本－其他				other operating costs-other	
					5888	其他營業成本－其他		other operating costs – other	
6	營業費用								operating expenses
		61	推銷費用					selling expenses	
				615~618	推銷費用				selling expenses
					6151	薪資支出			payroll expense
					6152	租金支出			rent expense, rent
					6153	文具用品			office supplies (expense)
					6154	旅費			travelling expense, travel
					6155	運費			shipping expenses, freight
					6156	郵電費			postage (expenses)
					6157	修繕費			repair(s) and maintenance (expense)
					6159	廣告費			advertisement expense, advertisement
					6161	水電瓦斯費			utilities (expense)
					6162	保險費			insurance (expense)
					6164	交際費			entertainment (expense)
					6165	捐贈			donation (expense)
					6166	稅捐			taxes
					6167	呆帳損失			loss on uncollectible accounts
					6168	折舊			depreciation expense
					6169	各項耗竭及攤提			various amortization
					6172	伙食費			meal (expenses)

				6173	職工福利	employee benefits/welfare	
				6175	佣金支出	commission (expense)	
				6176	訓練費	training (expense)	
				6188	其他推銷費用	other selling expenses	
	62	管理及總務費用					general & administrative expenses
			625~628	管理及總務費用			general & administrative expenses
				6251	薪資支出	payroll expense	
				6252	租金支出	rent expense, rent	
				6253	文具用品	office supplies	
				6254	旅費	travelling expense, travel	
				6255	運費	shipping expenses, freight	
				6256	郵電費	postage (expenses)	
				6257	修繕費	repair(s) and maintenance (expense)	
				6259	廣告費	advertisement expense, advertisement	
				6261	水電瓦斯費	utilities (expense)	
				6262	保險費	insurance (expense)	
				6264	交際費	entertainment (expense)	
				6265	捐贈	donation (expense)	
				6266	稅捐	taxes	
				6267	呆帳損失	loss on uncollectible accounts	
				6268	折舊	depreciation expense	
				6269	各項耗竭及攤提	various amortization	
				6271	外銷損失	loss on export sales	
				6272	伙食費	meal (expenses)	

				6273	職工福利	employee benefits/welfare	
				6274	研究發展費用	research and development expense	
				6275	佣金支出	commission (expense)	
				6276	訓練費	training (expense)	
				6278	勞務費	professional service fees	
				6288	其他管理及總務費用	other general and administrative expenses	
	63	研究發展費用					research and development expenses
			635~638	研究發展費用		research and development expenses	
				6351	薪資支出	payroll expense	
				6352	租金支出	rent expense, rent	
				6353	文具用品	office supplies	
				6354	旅費	travelling expense, travel	
				6355	運費	shipping expenses, freight	
				6356	郵電費	postage (expenses)	
				6357	修繕費	repair(s) and maintenance (expense)	
				6361	水電瓦斯費	utilities (expense)	
				6362	保險費	insurance (expense)	
				6364	交際費	entertainment (expense)	
				6366	稅捐	taxes	
				6368	折舊	depreciation expense	
				6369	各項耗竭及攤提	various amortization	
				6372	伙食費	meal (expenses)	
				6373	職工福利	employee benefits/welfare	

					6376	訓練費	training (expense)
					6378	其他研究發展費用	other research and development expenses
7	營業外收入及費用						non-operating revenue and expenses, other income(expense)
	71~74	營業外收入					non-operating revenue
		711	利息收入				interest revenue
			7111	利息收入			interest revenue/income
		712	投資收益				investment income
			7121	權益法認列之投資收益			investment income recognized under equity method
			7122	股利收入			dividends income
			7123	短期投資市價回升利益			gain on market price recovery of short-term investment
		713	兌換利益				foreign exchange gain
			7131	兌換利益			foreign exchange gain
		714	處分投資收益				gain on disposal of investments
			7141	處分投資收益			gain on disposal of investments
		715	處分資產溢價收入				gain on disposal of assets
			7151	處分資產溢價收入			gain on disposal of assets
		748	其他營業外收入				other non-operating revenue
			7481	捐贈收入			donation income
			7482	租金收入			rent revenue/income
			7483	佣金收入			commission revenue/income

				7484	出售下腳及廢料收入	revenue from sale of scraps	
				7485	存貨盤盈	gain on physical inventory	
				7486	存貨跌價回升利益	gain from price recovery of inventory	
				7487	壞帳轉回利益	gain on reversal of bad debts	
				7488	其他營業外收入—其他	other non-operating revenue— other items	
	75~78	營業外費用					non-operating expenses
		751	利息費用				interest expense
				7511	利息費用		interest expense
		752	投資損失				investment loss
				7521	權益法認列之投資損失		investment loss recognized under equity method
				7523	短期投資未實現跌價損失		unrealized loss on reduction of short-term investments to market
		753	兌換損失				foreign exchange loss
				7531	兌換損失		foreign exchange loss
		754	處分投資損失				loss on disposal of investments
				7541	處分投資損失		loss on disposal of investments
		755	處分資產損失				loss on disposal of assets
				7551	處分資產損失		loss on disposal of assets
		788	其他營業外費用				other non-operating expenses
				7881	停工損失		loss on work stoppages
				7882	災害損失		casualty loss

					7885	存貨盤損	loss on physical inventory	
					7886	存貨跌價及呆滯損失	loss for market price decline and obsolete and slow-moving inventories	
					7888	其他營業外費用—其他	other non-operating expenses— other	
8	所得稅費用 (或利益)						income tax expense (or benefit)	
		81	所得稅費用(或利益)				income tax expense (or benefit)	
				811	所得稅費用(或利益)		income tax expense (or benefit)	
						8111	所得稅費用（或利益）	income tax expense (or benefit)
9	非經常營業損益				nonrecurring gain or loss			
		91	停業部門損益				gain(loss) from discontinued operations	
				911	停業部門損益—停業前營業損益		income(loss) from operations of discontinued segments	
						9111	停業部門損益—停業前營業損益	income(loss) from operations of discontinued segment
				912	停業部門損益—處分損益		gain(loss) from disposal of discontinued segments	
							9121	停業部門損益—處分損益
	92	非常損益				extraordinary gain or loss		

			921	非常損益		extraordinary gain or loss
				9211	非常損益	extraordinary gain or loss
	93	會計原則變動累積影響數				cumulative effect of changes in accounting principles
			931	會計原則變動累積影響數		cumulative effect of changes in accounting principles
				9311	會計原則變動累積影響數	cumulative effect of changes in accounting principles
	94	少數股權淨利				minority interest income
			941	少數股權淨利		minority interest income
				9411	少數股權淨利	minority interest income