

## 商業會計項目表(112年度及以後適用版本)

□依商業會計法第27條規定，商業得視實際需要增減其會計項目。本表英文名稱僅供參考。

一級項目	二級項目	三級項目	四級項目	會計項目名稱	ACCOUNT NAME	項目說明	Description of Account
1				資產	Assets	指因過去事項所產生之資源，該資源由商業控制，並預期帶來經濟效益之流入。	The resources controlled by the business entity as a result of past events and from which future economic benefits are expected to flow to the business entity.
	11-12			流動資產	Current assets	指商業預期於其正常營業週期中實現、意圖出售或消耗之資產、主要為交易目的而持有之資產、預期於資產負債表日後十二個月內實現之資產、現金或約當現金，但不包括於資產負債表日後逾十二個月用以交換、清償負債或受有其他限制者。	The current assets that the business entity expects to realize, or intends to sell or consume, in its normal operating cycle; holds the asset primarily for the purpose of trading; expects to realize the asset within twelve months after the date of statement of financial position; the asset is cash or a cash equivalent. Unless the asset is restricted from being exchanged or used to settle a liability for at least twelve months after the date of statement of financial position.
		111		現金及約當現金	Cash and cash equivalents	指庫存現金、活期存款及可隨時轉換成定額現金且價值變動風險甚小之短期並具高度流動性之定期存款或投資。	Cash on hand, demand deposits, and short-term, highly liquid certificate deposits or investments that are readily convertible to
		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		

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			1114	在途現金	Cash in transit		known amounts of cash and which are subject to an insignificant risk of changes in value.
			1115	約當現金	Cash equivalents		
		112		透過損益按公允價值衡量之金融資產—流動	Current financial assets measured at fair value through profit or loss	包括指定為透過損益按公允價值衡量之金融資產—流動、強制透過損益按公允價值衡量之金融資產—流動、透過其他綜合損益按公允價值衡量之權益工具投資—流動、透過其他綜合損益按公允價值衡量之債務工具投資—流動、按攤銷後成本衡量之金融資產—流動、以成本衡量之金融資產—流動及避險之金融資產—流動。	Including current financial assets designation as measured at fair value through profit or loss, current financial assets mandatorily measured at fair value through profit or loss, current equity investments measured at fair value through other comprehensive income, current debt instrument investments measured at fair value through other comprehensive income, current financial assets measured at amortized cost, current financial assets measured at cost, current financial assets for hedging.
			1121	指定為透過損益按公允價值衡量之金融資產—流動	Current financial assets designation as measured at fair value through profit or loss		
			1122	指定為透過損益按公允價值衡量之金融資產評價調整—流動	Adjustments for change in value of current financial assets designation as measured at fair value through profit or loss		
			1123	<u>強制透過損益按公允價值衡量之金融資產—流動</u>	<u>Current financial assets mandatorily measured at fair value through profit or loss</u>		
			1124	<u>強制透過損益按公允價值衡量之金融資產評價調整—流動</u>	<u>Adjustments for change in value of current financial assets mandatorily measured at fair value through profit or loss</u>		
			113	<u>透過其他綜合損益按公允價值衡量之金融資產—流動</u>	<u>Current financial assets measured at fair value through other comprehensive income</u>		
			1131	透過其他綜合損益按	Current equity investments		

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				公允價值衡量之權益工具投資—流動	measured at fair value through other comprehensive income		
			1132	透過其他綜合損益按公允價值衡量之權益工具投資評價調整—流動	Adjustments for change in value of current equity investments measured at fair value through other comprehensive income		
			1133	透過其他綜合損益按公允價值衡量之債務工具投資—流動	Current debt instrument investments measured at fair value through other comprehensive income		
			1134	透過其他綜合損益按公允價值衡量之債務工具投資評價調整—流動	Adjustments for change in value of current debt instrument investments measured at fair value through other comprehensive income		
		114		以成本衡量之金融資產—流動	Current financial assets measured at cost		
			1141	以成本衡量之金融資產—流動	Current financial assets measured at cost		
			1142	累計減損—以成本衡量之金融資產—流動	Accumulated impairment, current financial assets measured at cost		
		115		按攤銷後成本衡量之金融資產—流動	Current financial assets measured at amortized cost		

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			1151	按攤銷後成本衡量之金融資產—流動	Current financial assets measured at amortized cost		
			1152	備抵損失—按攤銷後成本衡量之金融資產—流動	Loss allowances, current financial assets measured at amortized cost		
		117		<u>避險之金融資產—流動</u>	Current financial assets for hedging		
			1171	<u>避險之金融資產—流動</u>	Current financial assets for hedging		
			1172	<u>避險之金融資產評價調整—流動</u>	Adjustments for change in value of current financial assets for hedging		
		118		應收票據淨額	Notes receivable, net	指商業應收之各種票據。	The various notes which are collected by the business entity.
			1181	應收票據	Notes receivable		
			1182	應收票據貼現	Discounted notes receivable		
			1183	應收票據—關係人	Notes receivable due from related parties		
			1184	其他應收票據	Other notes receivable		
			1185	備抵損失—應收票據	Loss allowance, notes receivable		
			1186	應收票據貼現—關係人	Discounted notes receivable due from related parties		
			1187	其他應收票據—關係人	Other notes receivable due		

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				人	from related parties		
			1188	備抵損失—應收關係人票據	Loss allowance, notes receivable due from related parties		
		119		應收帳款淨額	Accounts receivable, net	指商業因出售商品或勞務等而發生之債權。	The claim of the business entity resulting from sale of goods or services.
			1191	應收帳款	Accounts receivable		
			1192	備抵銷售退回及折讓	Allowance for sales returns and discounts		
			1193	應收分期帳款	Installment accounts receivable		
			1194	未實現利息收入	Unrealized interest income		
			1195	應收租賃款	Lease payments receivable		
			1196	未賺得融資收益	Unearned finance income		
			1197	應收帳款—關係人	Accounts receivable due from related parties		
			1198	備抵損失—應收租賃款	Loss allowance, lease payments receivable		
			1199	備抵損失—應收帳款及分期帳款	Loss allowance, accounts receivable and installment accounts receivables		
			119A	應收分期帳款—關係人	Installment accounts receivable due from related parties		
			119B	未實現利息收入—關係人	Unrealized interest income due from related parties		
			119C	應收租賃款—關係人	Lease payments receivable due from related parties		
			119D	未賺得融資收益—關係人	Unearned finance income		

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				係人	due from related parties		
			119E	備抵損失—應收關係人款項及分期帳款	Loss allowance, accounts receivable and installment accounts receivable due from related parties		
			119F	備抵損失—應收關係人租賃款	Loss allowance, lease payments receivable due from related parties		
		120		應收建造合約款	Construction contracts receivable		
			1201	應收建造合約款	Construction contracts receivable		
			1202	應收建造合約款—關係人	Construction contracts receivable due from related parties		
		121		其他應收款	Other receivables	指不屬於應收票據、應收帳款及應收建造合約款之應收款項。	The receivables that do not belong to the notes receivable, accounts receivable, and construction contracts receivable.
			1211	應收收益	Non-operating revenues receivable		
			1212	其他應收款—關係人	Other receivables due from related parties		
			1213	其他應收款—其他	Other non-operating receivables, others		
			1214	備抵損失—其他應收款	Loss allowance, other non-operating receivables		
			1215	備抵損失—其他應收關係人款	Loss allowance, other receivables due from related parties		
		122		本期所得稅資產	Current tax assets	指已支付所得稅金額超過本期及前期應付金額之部分。	The portion of the tax amount already paid in respect of current
			1221	應收所得稅退稅款	Income tax refund receivable		

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			1222	預付所得稅	Prepaid income tax		and prior periods that exceed the amount due for those periods.
		123-124		存貨	Inventories	指持有供正常營業過程出售者；或正在製造過程中以供正常營業過程出售者；或將於製造過程或勞務提供過程中消耗之原料或物料。	The held for sale in the ordinary course of business; or in the process of production for sale in the ordinary course of business; or in the form of materials or supplies to be consumed in the production process or in the rendering of services.
			1231	商品存貨	Merchandise inventory		
			1232	寄銷品	Goods on consignment		
			1233	在途商品	Goods in transit		
			1234	備抵存貨跌價(買賣業)	Allowance for inventory valuation (for merchandising business)		
			1235	製成品	Finished goods		
			1236	副產品	By-products		
			1237	在製品	Work in progress		
			1238	委外加工	Outsourced processing		
			1239	原料	Raw materials		
			1240	物料	Supplies		
			1241	在途原物料	Materials and supplies in transit		
			1242	備抵存貨跌價(製造業)	Allowance for inventory valuation ( for manufacturing business)		
			1243	農業產品	Agricultural produce	指與農業活動有關且具有生命之動物或植物。在生產性植物上生長中之農產品亦屬之。	The living animals or plants and related to agricultural activity, including produce growing on bearer plants.
			1244	在建工程	Construction in progress		
	125			生物資產—流動	Current biological assets		
			1251	生產性生物資產—流動	Current bearer biological assets		
			1252	累計折舊—生產性生	Accumulated depreciation,		

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				物資產—流動	current bearer biological assets		
			1253	累計減損—生產性生物資產—流動	Accumulated impairment, current bearer biological assets		
			1254	生產性生物資產公允價值減出售成本累計變動數—流動	Cumulative change in fair value less costs to sell of current bearer biological assets		
			1255	消耗性生物資產—流動	Current consumable biological assets		
			1256	累計折舊—消耗性生物資產—流動	Accumulated depreciation, current consumable biological assets		
			1257	累計減損—消耗性生物資產—流動	Accumulated impairment, current consumable biological assets		
			1258	消耗性生物資產公允價值減出售成本累計變動數—流動	Cumulative change in fair value less costs to sell of current consumable biological assets		
	126-127			預付款項	Prepayments	指預為支付之各項成本或費用，包括預付費用及預付購料款等。	The various costs and expenses prepaid, including prepaid expenses and prepayments to suppliers.
			1261	預付薪資	Advance wages and salaries		
			1262	預付租金	Prepaid rents		
			1263	預付保險費	Prepaid insurance premiums		
			1264	用品盤存	Office supplies		
			1265	其他預付費用	Other prepaid expenses		

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			1266	預付貨款	Prepayments to suppliers		
			1267	預付投資款	Current prepayments for investments		
			1268	進項稅額	Business tax paid (or Input VAT)		
			1269	留抵稅額	Excess business tax paid (or Net Input VAT)		
			1270	其他預付款項	Other prepayments		
	128			其他流動資產	Other current assets	指不能歸屬於前述各類之流動資產。	The current assets that do not belong to the above categories.
			1281	暫付款	Temporary debits		
			1282	代付款	Payment on behalf of others		
			1283	員工借支	Advances to employees		
			1284	存出保證金	Guarantee deposits paid		
13-15				非流動資產	Non-current assets	指不能歸屬於流動資產之各類資產。	The various assets that cannot be attributed to current assets.
	131			透過損益按公允價值衡量之金融資產—非流動	Non-current financial assets measured at fair value through profit or loss	包括指定為透過損益按公允價值衡量之金融資產—非流動、強制透過損益按公允價值衡量之金融資產—非流動、透過其他綜合損益按公允價值衡量之權益工具投資—非流動、透過其他綜合損益按公允價值衡量之債務工具投資—非流動、以成本衡量之金融資產—非流動、避險之金融資產—非流動及採用權益法之投資。	Including non-current financial assets designation as measured at fair value through profit or loss, non-current financial assets mandatorily measured at fair value through profit or loss, non-current equity investments measured at fair value through other comprehensive income, non-current debt instrument investments measured at fair value through other comprehensive income, non-
			1311	指定為透過損益按公允價值衡量之金融資產—非流動	Non-current financial assets designation as measured at fair value through profit or loss		
			1312	指定為透過損益按公允價值衡量之金融資產評價調整—非流動	Adjustments for change in value of non-current financial assets designation as measured at fair value through profit or loss		
			1313	強制透過損益按公允	Non-current financial assets		

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				價值衡量之金融資產—非流動	<u>mandatorily measured at fair value through profit or loss</u>		current financial assets measured at amortized cost., non-current financial assets measured at cost, non-current financial assets for hedging, and the investments accounted for using the equity method.
			1314	強制透過損益按公允價值衡量之金融資產評價調整—非流動	<u>Adjustments for change in value of non-current financial assets mandatorily measured at fair value through profit or loss</u>		
		132		透過其他綜合損益按公允價值衡量之金融資產—非流動	<u>Non-current financial assets measured at fair value through other comprehensive income</u>		
			1321	透過其他綜合損益按公允價值衡量之權益工具投資—非流動	<u>Non-current equity investments measured at fair value through other comprehensive income</u>		
			1322	透過其他綜合損益按公允價值衡量之權益工具投資評價調整—非流動	<u>Adjustments for change in value of non-current equity investments measured at fair value through other comprehensive income</u>		
			1323	透過其他綜合損益按公允價值衡量之債務工具投資—非流動	<u>Non-current debt instrument investments measured at fair value through other comprehensive income</u>		
			1324	透過其他綜合損益按公允價值衡量之債務工具投資評價調整—非流動	<u>Adjustments for change in value of non-current debt instrument investments measured at fair value through other comprehensive</u>		

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					<u>income</u>		
		133		以成本衡量之金融資產—非流動	Non-current financial assets measured at cost		
			1331	以成本衡量之金融資產—非流動	Non-current financial assets measured at cost		
			1332	累計減損—以成本衡量之金融資產—非流動	Accumulated impairment, non-current financial assets measured at cost		
		<u>134</u>		<u>按攤銷後成本衡量之金融資產—非流動</u>	<u>Non-current financial assets measured at amortized cost</u>		
			<u>1341</u>	<u>按攤銷後成本衡量之金融資產—非流動</u>	<u>Non-current financial assets measured at amortized cost</u>		
			<u>1342</u>	<u>備抵損失—按攤銷後成本衡量之金融資產—非流動</u>	<u>Loss allowances, non-current financial assets measured at amortized cost</u>		
		136		<u>避險之金融資產—非流動</u>	Non-current financial assets for hedging		
			1361	<u>避險之金融資產—非流動</u>	Non-current financial assets for hedging		
			1362	<u>避險之金融資產評價調整—非流動</u>	Adjustments for change in value of non-current financial assets for hedging		
		137		採用權益法之投資	Investments accounted for using equity method	指持有具重大影響力或控制能力之權益工具投資。	Holding an investment in equity instruments with major influence or power of control.
			1371	採用權益法之投資	Investments accounted for		

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					using equity method		
			1372	累計減損—採用權益法之投資	Accumulated impairment, investments accounted for using equity method		
			138	投資性不動產	Investment property	指為賺取租金或資本增值或兩者兼具，而由所有者或融資租賃之承租人所持有之不動產。	The property held by the owner or by the lessee under a finance lease to earn rentals or for capital appreciation or both.
			1381	投資性不動產—土地—成本	Investment property, land, cost		
			1382	投資性不動產—土地—累計公允價值變動數	Accumulated changes in fair value, investment property, land		
			1383	累計減損—投資性不動產—土地	Accumulated impairment, investment property, land		
			1384	投資性不動產—建築物—成本	Investment property, buildings, cost		
			1385	投資性不動產—建築物—重估增值	Investment property, buildings, revaluation increment		
			1386	投資性不動產—建築物—累計公允價值變動數	Accumulated changes in fair value, investment property, buildings		
			1387	累計折舊—投資性不動產—建築物	Accumulated depreciation, investment property, buildings		
			1388	累計減損—投資性不動產—建築物	Accumulated impairment, investment property, buildings		
		139 -146		不動產、廠房及設備	Property, plant and equipment	指用於商品、農業產品或勞務	The tangible items which are defined as held for use in the

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						之生產或提供、出租予他人或供管理目的而持有，且預期使用期間超過一年之有形資產，包括土地、建築物、機器設備、運輸設備及辦公設備等會計項目。	production or supply of goods, agricultural produce or services, for rental to others, or for administrative purposes and expected to be used during more than one period, include land, buildings, machinery and equipment, shipping equipment and office equipment.
			1391	土地—成本	Land, cost		
			1392	土地—重估增值	Land, revaluation increment		
			1393	累計減損—土地	Accumulated impairment, land		
			1401	土地改良物—成本	Land improvements, cost		
			1402	土地改良物—重估增值	Land improvements, revaluation increment		
			1403	累計折舊—土地改良物	Accumulated depreciation, land improvements		
			1404	累計減損—土地改良物	Accumulated impairment, land improvements		
			1411	房屋及建築—成本	Buildings and structures, cost		
			1412	房屋及建築—重估增值	Buildings and structures, revaluation increment		
			1413	累計折舊—房屋及建築	Accumulated depreciation, buildings and structures		
			1414	累計減損—房屋及建	Accumulated impairment, buildings and structures		

一級項目	二級項目	三級項目	四級項目	會計項目名稱	ACCOUNT NAME	項目說明	Description of Account
				築			
			1421	機器設備—成本	Machinery and equipment, cost		
			1422	累計折舊—機器設備	Accumulated depreciation, machinery and equipment		
			1423	累計減損—機器設備	Accumulated impairment, machinery and equipment		
			1431	辦公設備—成本	Office equipment, cost		
			1432	累計折舊—辦公設備	Accumulated depreciation, office equipment		
			1433	累計減損—辦公設備	Accumulated impairment, office equipment		
			1441	租賃資產—成本	Leased assets, cost		
			1442	累計折舊—租賃資產	Accumulated depreciation, leased assets		
			1443	累計減損—租賃資產	Accumulated impairment, leased assets		
			1451	出租設備—成本	Rental assets, cost		
			1452	累計折舊—出租設備	Accumulated depreciation, rental assets		
			1453	累計減損—出租設備	Accumulated impairment, rental assets		
			1461	租賃權益改良—成本	Leasehold improvements, cost		
			1462	累計折舊—租賃權益改良	Accumulated depreciation, leasehold improvements		
			1463	累計減損—租賃權益改良	Accumulated impairment, leasehold improvements		

一級項目	二級項目	三級項目	四級項目	會計項目名稱	ACCOUNT NAME	項目說明	Description of Account
			1464	未完工程及待驗設備	Unfinished construction and equipments pending acceptance		
			1466	生產性植物—成本	Bearer plants, cost		
			1467	累計折舊—生產性植物	Accumulated depreciation, bearer plants		
			1468	累計減損—生產性植物	Accumulated impairment, bearer plants		
	147			礦產資源淨額	Mineral resources, net	指蘊藏量將隨開採或其他使用方法而耗竭之天然礦產。	The natural resources whose value decreases after extraction or other means of alteration.
			1471	礦產資源—成本	Mineral resources, cost		
			1472	礦產資源—重估增值	Mineral resources, revaluation increment		
			1473	累計折耗—礦產資源	Accumulated depletion, mineral resources		
			1474	累計減損—礦產資源	Accumulated impairment, mineral resources		
	148			生物資產—非流動	Non-current biological assets	生物資產，指與農業活動有關且具生命之動物或植物。生物資產應依流動性區分為流動與非流動，並以公允價值減出售成本衡量。但取得公允價值需耗費過當之成本或努力者，得以其成本減累計折舊及累計減損後之帳面金額列示。	Biological assets are living animals or plants and related to agricultural activity. Biological assets shall be divided into current and non-current according to the liquidity, and measured by fair value less costs to sell. But fair value is not readily determinable without undue cost or effort, may be carried at its cost less accumulated depreciation and accumulated
			1481	生產性生物資產—非流動	Non-current bearer biological assets		
			1482	累計折舊—生產性生物資產—非流動	Accumulated depreciation, non-current bearer biological assets		
			1483	累計減損—生產性生物資產—非流動	Accumulated impairment, non-current bearer biological assets		
			1484	生產性生物資產公允價值減出售成本累計	Accumulated change in fair value less costs to sell of		

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				變動數—非流動	non-current bearer biological assets		impairment losses.
			1485	消耗性生物資產—非流動	Non-current consumable biological assets		
			1486	累計折舊—消耗性生物資產—非流動	Accumulated depreciation, non-current consumable biological assets		
			1487	累計減損—消耗性生物資產—非流動	Accumulated impairment, non-current consumable biological assets		
			1488	消耗性生物資產公允價值減出售成本累計變動數—非流動	Accumulated change in fair value less cost to sell of non-current consumable biological assets		
	149-155			無形資產	Intangible assets	指無實體形式之可辨認非貨幣性資產及商譽。	The identifiable non-monetary assets without physical substance and goodwill.
			1491	商標權—成本	Trademarks, cost		
			1492	商標權—重估增值	Trademarks, revaluation increment		
			1493	累計攤銷—商標權	Accumulated amortization, trademarks		
			1494	累計減損—商標權	Accumulated impairment, trademarks		
			1501	專利權—成本	Patents, cost		
			1502	專利權—重估增值	Patents, revaluation increment		
			1503	累計攤銷—專利權	Accumulated amortization, patents		

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			1504	累計減損—專利權	Accumulated impairment, patents		
			1511	特許權—成本	Franchise, cost		
			1512	特許權—重估增值	Franchise, revaluation increment		
			1513	累計攤銷—特許權	Accumulated amortization, franchise		
			1514	累計減損—特許權	Accumulated impairment, franchise		
			1521	著作權—成本	Copyright, cost		
			1522	著作權—重估增值	Copyright, revaluation increment		
			1523	累計攤銷—著作權	Accumulated amortization, copyright		
			1524	累計減損—著作權	Accumulated impairment, copyright		
			1531	電腦軟體—成本	Computer software, cost		
			1532	電腦軟體—重估增值	Computer software, revaluation increment		
			1533	累計攤銷—電腦軟體	Accumulated amortization, computer software		
			1534	累計減損—電腦軟體	Accumulated impairment, computer software		
			1541	商譽—成本	Goodwill, cost	指自企業合併取得之不可辨認及未單獨認列未來經濟效益之無形資產。	The unidentifiable and not separately recognized future economic benefits of intangible assets that acquired in a business combination.
			1542	累計攤銷—商譽	Accumulated amortization, goodwill		
			1543	累計減損—商譽	Accumulated impairment, goodwill		
			1551	其他無形資產	Other intangible assets, net		

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			1552	累計攤銷—其他無形資產	Accumulated amortization, other intangible assets		
			1553	累計減損—其他無形資產	Accumulated impairment, other intangible assets		
		156		遞延所得稅資產	Deferred tax assets	指與可減除暫時性差異、未使用課稅損失遞轉後期及未使用所得稅抵減遞轉後期有關之未來期間可回收所得稅金額。	The amounts of income taxes recoverable in future periods in respect of deductible temporary differences; the carryforward of unused tax losses; and the carryforward of unused tax credits.
			1561	遞延所得稅資產	Deferred tax assets		
		157-158		其他非流動資產	Other non-current assets	指不能歸屬於前述各類之非流動資產。	The noncurrent assets that do not belong to the above categories.
			1571	長期應收票據	Long-term notes receivable		
			1572	長期應收款	Long-term accounts receivables		
			1573	催收款項	Overdue receivables		
			1574	備抵損失—長期應收票據及款項	Loss Allowance, long-term notes and accounts receivable		
			1575	備抵損失—催收款項	Loss Allowance, overdue receivables		
			1576	長期應收票據及款項—關係人	Long-term notes and accounts receivable due from related parties		
			1577	催收款項—關係人	Overdue receivables from related parties		
			1578	長期預付租金	Long-term prepaid rents		

一級項目	二級項目	三級項目	四級項目	會計項目名稱	ACCOUNT NAME	項目說明	Description of Account
			1579	長期預付保險費	Long-term prepaid insurance premiums		
			1580	預付投資款	Non-current prepayments for investments		
			1581	預付退休金	Prepaid pension cost		
			1582	預付設備款	Prepayments for business facilities		
			1583	存出保證金	Guarantee deposits paid		
			1584	業主(股東)往來	Owner (shareholder) accounts, debit		
			1585	同業往來	Accounts with the trade, debit		
			1586	其他非流動資產—其他	Other non-current assets, others		
			1587	人壽保險現金解約價值	Cash surrender value of life insurance		
			1588	備抵損失—長期應收關係人票據及款項	Loss Allowance, long-term notes and accounts receivable due from related parties		
			1589	備抵損失—催收關係人款項	Loss Allowance, overdue receivables from related parties		
2				負債	Liabilities	指因過去事項所產生之現時義務，預期該義務之清償，將導致經濟效益之資源流出。	The present obligations of the business entity arising from past events, the settlement of which is expected to result in an outflow from the business entity of resources embodying economic

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							benefits.
	21-22			流動負債	Current liabilities	指商業預期於其正常營業週期中清償之負債；主要為交易目的而持有之負債；預期於資產負債表日後十二個月內到期清償之負債，即使該負債於資產負債表日後至通過財務報表前已完成長期性之再融資或重新安排付款協議；商業不能無條件將清償期限遞延至資產負債表日後至少十二個月之負債。	The liabilities that the business entity are to be expects to settle the liability in its normal operating cycle; it holds the liability primarily for the purpose of trading, and are expected to be settled within twelve months after the maturity of the debt, even if the liability at the date of statement of financial position to complete the long-term refinancing prior to the financial statements or reschedule payment agreement; it does not have an unconditional right to defer settlement of the liability for at least twelve months after the date of statement of financial position.
	211			短期借款	Short-term borrowings	指向金融機構或他人借入或透支之款項。	The sum of money that is borrowed or is an overdraft from a financial institution or another party.
		2111		銀行透支	Bank overdrafts		
		2112		銀行借款	Bank loan		
		2113		短期借款—業主	Short-term borrowings from owners		
		2114		短期借款—員工	Short-term borrowings from employees		
		2115		短期借款—關係人	Short-term borrowings from related parties		
		2116		短期借款—其他	Short-term borrowings,		

一級項目	二級項目	三級項目	四級項目	會計項目名稱	ACCOUNT NAME	項目說明	Description of Account
				others			
		212		應付短期票券	Short-term notes and bills payable	指為自貨幣市場獲取資金，而委託金融機構發行之短期票券，包括應付商業本票及銀行承兌匯票等。	The short-term notes and bills issued through a commissioned financial institution for the purpose of obtaining funds from the money market, including commercial paper payable and bank acceptances, etc.
			2121	應付商業本票	Commercial papers payable		
			2122	銀行承兌匯票	Bank acceptances		
			2123	其他應付短期票券	Other short-term notes and bills payable		
			2124	應付短期票券折價	Discount on short-term notes and bills payable		
		213		透過損益按公允價值衡量之金融負債—流動	Current financial liabilities measured at fair value through profit or loss	指持有供交易或原始認列時被指定為透過損益按公允價值衡量之金融負債。	The financial liabilities that is held for trading or designation as measured at fair value through profit or loss at initial recognition.
			2131	指定為透過損益按公允價值衡量之金融負債—流動	Current financial liabilities designation as measured at fair value through profit or loss		
			2132	指定為透過損益按公允價值衡量之金融負債評價調整—流動	Adjustments for change in value of current financial liabilities designation as measured at fair value through profit or loss		
			2133	持有供交易之金融負債—流動	Current financial liabilities held for trading		
			2134	持有供交易之金融負債評價調整—流動	Adjustments for change in value of current financial liabilities held for trading		
		214		<u>避險之金融負債—流動</u>	Current financial liabilities for hedging	指依避險會計指定且為有效避險工具之金融負債。	The financial liability that is a designated and effective hedging

一級項目	二級項目	三級項目	四級項目	會計項目名稱	ACCOUNT NAME	項目說明	Description of Account
			2141	<u>避險之金融負債—流動</u>	Current financial liabilities for hedging		instrument under hedge accounting requirements.
			2142	<u>避險之金融負債評價調整—流動</u>	Adjustments for change in value of current financial liabilities for hedging		
		215		以成本衡量之金融負債—流動	Current financial liabilities measured at cost	指與無活絡市場公開報價之權益工具連結，並以交付該等權益工具交割之衍生工具，其公允價值無法可靠衡量之金融負債。	The financial liability that is a derivative instrument linked to and settled by the delivery of equity instruments that does not have a quoted price in an active market and whose fair value cannot be reliably measured.
		2151		以成本衡量之金融負債—流動	Current financial liabilities measured at cost		
	216			應付票據	Notes payable	指商業應付之各種票據。	The various notes payable handled by the business entity.
		2161		應付票據	Notes payable		
		2162		應付票據—關係人	Notes payable to related parties		
		2163		其他應付票據	Other notes payable		
	217			應付帳款	Accounts payable	指因賒購原物料、商品或勞務所發生之債務。	The liabilities occurred due to trade on credit terms purchased of raw materials, goods or services.
		2171		應付帳款	Accounts payable		
		2172		應付租賃款—流動	Current lease obligations payable		
		2173		應付帳款—關係人	Accounts payable to related parties		
	218			應付建造合約款	Construction contracts payable		
	219-220			其他應付款	Other payables	指不屬於應付票據、應付帳款	Any of the payables that do not belong to the notes payable ,

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			2191	應付薪資	Wages and salaries payable	及應付建造合約款之應付款項，如應付薪資、應付稅捐、應付股息紅利等。	accounts payable, and construction contracts payable, such as other salary payables, taxes payables, dividend and bonus payables, etc.
			2192	應付租金	Rents payable		
			2193	應付利息	Interest payable		
			2194	應付營業稅	Business tax payable		
			2195	應付稅捐—其他	Other tax payable		
			2196	應付退休金費用	Pension expense payable		
			2197	其他應付費用	Other accrued expenses		
			2198	應付土地房屋款	Payable on land and building purchased		
			2199	應付設備款	Payable on machinery and equipment		
			2200	其他應付款—關係人	Other payables to related parties		
			2201	應付股利	Dividends payable		
			2202	應付員工酬勞	Employee compensation payable		
			2203	應付董監事酬勞	Compensation due to directors and supervisors		
			2204	銷項稅額	Business tax received (or Output VAT)		
			2205	其他應付款—股份基礎給付	Other payables, share-based payments		
			2206	其他應付款—其他	Other payables, others		
	221			本期所得稅負債	Current tax liabilities	指尚未支付之本期及前期所得稅。	The unpaid income tax for the current and prior periods.
			2211	本期所得稅負債	Current tax liabilities		
	222			預收款項	Advance receipts	指預為收納之各種款項。	The amount received in advance.
			2221	預收貨款	Advance sales receipts		

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			2222	預收收入	Unearned revenue		
			2223	其他預收款	Other advance receipts		
		223		一年內到期長期負債	Long-term liabilities, current portion		
			2231	一年內到期應付公司債	Bonds payable, current portion		
			2232	一年內到期長期借款	Long-term borrowings, current portion		
			2233	一年內到期長期應付票據及款項	Long-term notes and accounts payable, current portion		
			2234	一年內到期長期應付票據及款項—關係人	Long-term notes and accounts payable to related parties, current portion		
			2235	一年內到期其他長期負債	Other long-term liabilities, current portion		
	224			負債準備—流動	Current provisions	指不確定時點或金額之流動負債。	The current liabilities of uncertain timing or amount.
			2241	保固之短期負債準備	Short-term warranty provision		
			2242	虧損性合約之短期負債準備	Short-term onerous contracts provision		
			2243	除役、復原及修復成本之短期負債準備	Short-term provision for decommissioning, restoration and rehabilitation costs		
			2244	保證合約之短期負債準備	Short-term guarantee contracts provision		
			2245	銷貨退回及折讓之短	Short-term provision for		

一級項目	二級項目	三級項目	四級項目	會計項目名稱	ACCOUNT NAME	項目說明	Description of Account
				期負債準備	sales returns and discounts		
			2246	其他短期負債準備	Other short-term provisions		
		225		其他流動負債	Other current liabilities	指不能歸屬於前述各類之流動負債。	The current liabilities that do not belong to the previous categories.
			2251	暫收款	Temporary credits		
			2252	代收款	Receipts under custody		
23				非流動負債	Non-current liabilities	指不能歸屬於流動負債之各類負債。	The liabilities do not belong to the current liabilities.
		231		透過損益按公允價值衡量之金融負債—非流動	Non-current financial liabilities measured at fair value through profit or loss		
			2311	指定為透過損益按公允價值衡量之金融負債—非流動	Non-current financial liabilities designation as measured at fair value through profit or loss		
			2312	指定為透過損益按公允價值衡量之金融負債評價調整—非流動	Adjustments for change in value of non-current financial liabilities designation as measured at fair value through profit or loss		
			2313	持有供交易之金融負債—非流動	Non-current financial liabilities held for trading		
			2314	持有供交易之金融負債評價調整—非流動	Adjustments for change in value of non-current financial liabilities held for trading		
		232		避險之金融負債—非流動	Non-current financial liabilities for hedging		

一級項目	二級項目	三級項目	四級項目	會計項目名稱	ACCOUNT NAME	項目說明	Description of Account
			2321	<u>避險之金融負債—非流動</u>	Non-current financial liabilities for hedging		
			2322	<u>避險之金融負債評價調整—非流動</u>	Adjustments for change in value of non-current financial liabilities for hedging		
		233		以成本衡量之金融負債—非流動	Non-current financial liabilities measured at cost		
			2331	以成本衡量之金融負債—非流動	Non-current financial liabilities measured at cost		
	234			應付公司債	Bonds payable	指商業發行之債券。	The bonds issued by the business entity.
		2341		應付公司債	Bonds payable		
		2342		應付公司債溢(折)價	Premium (discount) on bonds payable		
	235			長期借款	Long-term borrowings	指到期日在一年以上之借款。	The loans payable whose repayment deadlines are exceeds one year.
		2351		長期銀行借款	Long-term bank loans		
		2352		長期借款—業主	Long-term borrowings from owners		
			2353	長期借款—員工	Long-term borrowings from employees		
			2354	長期借款—關係人	Long-term borrowings from related parties		
			2355	長期借款—其他	Long-term borrowings, others		
	236			長期應付票據及款項	Long-term notes and accounts payable	指付款期間在一年以上之應付票據、應付帳款。	The notes payables, accounts payables, etc. whose payment deadline exceeds one year.
		2361		長期應付票據	Long-term notes payable		

一級項目	二級項目	三級項目	四級項目	會計項目名稱	ACCOUNT NAME	項目說明	Description of Account
			2362	長期應付帳款	Long-term accounts payable		
			2363	應付租賃款—非流動	Non-current lease obligations payable		
			2364	長期應付票據及款項—關係人	Long-term notes and accounts payable to related parties		
			2365	其他長期應付款項	Others long-term accounts payable		
	237			負債準備—非流動	Non-current provisions	指不確定時點或金額之非流動負債。	The non-current liabilities of uncertain timing or amount.
			2371	虧損性合約之長期負債準備	Long-term onerous contracts provision		
			2372	除役、復原及修復成本之長期負債準備	Long-term provision for decommissioning, restoration and rehabilitation costs		
			2373	保證合約之長期負債準備	Long-term guarantee contracts provision		
			2374	保固之長期負債準備	Long-term warranty provision		
	238			遞延所得稅負債	Deferred tax liabilities	指與應課稅暫時性差異有關之未來期間應付所得稅。	The amounts of income taxes payable in future periods in respect of taxable temporary differences.
			2381	遞延所得稅負債—土地增值稅	Deferred tax liabilities, land value increment tax		
			2382	遞延所得稅負債—所得稅	Deferred tax liabilities, income tax		
	239			其他非流動負債	Other non-current liabilities	指不能歸屬於前述各類之其他非流動負債。	The other non-current liabilities that do not belong to the above categories.
			2391	遞延收入	Unearned revenue		
			2392	存入保證金	Guarantee deposits received		

一級項目	二級項目	三級項目	四級項目	會計項目名稱	ACCOUNT NAME	項目說明	Description of Account
			2393	業主(股東)往來	Owner (shareholder) accounts, credit		
			2394	同業往來	Accounts with the trade, credit		
			2395	其他非流動負債—股份基礎給付	Other non-current liabilities, share-based payment		
3				權益	Equity	指資產減去負債之剩餘權利。	The residual interest in the assts of the business entity after deducting all its liabilities.
	31			資本(或股本)	Capital (Share capital)	指業主對商業投入之資本額，並向主管機關登記者，但不包括符合負債性質之特別股。	The capital brought into the business entity by the owner and registered with a competent authority; however it does not include preferred share of liability nature.
	311			資本(或股本)	Capital (Share capital)		
		3111		普通股股本	Ordinary share		
		3112		特別股股本	Preference share		
		3113		預收股本	Advance receipts for ordinary share		
		3114		待分配股票股利	Stock dividend to be distributed		
32				資本公積	Capital surplus	指公司因股本交易所產生之權益。	The equity arising through company's trading of equity.
	321			資本公積	Capital surplus		
		3211		資本公積—普通股股票溢價	Capital surplus, additional paid-in capital arising from ordinary share		
		3212		資本公積—特別股股票溢價	Capital surplus, additional paid-in capital arising from preference share		
		3213		資本公積—庫藏股票交易	Capital surplus, treasury share transactions		
		3214		資本公積—股份基礎	Capital surplus, share-based		

一級項目	二級項目	三級項目	四級項目	會計項目名稱	ACCOUNT NAME	項目說明	Description of Account
				給付	payments		
			3215	資本公積—受贈資產	Capital surplus, donated assets received		
			3216	資本公積—採用權益法認列關聯企業及合資股權淨值變動數	Capital surplus, changes in equity of investment in associates and joint ventures accounted for using equity method		
			3217	資本公積—實際取得或處分子公司股權價格與帳面價值差額	Capital surplus, difference between consideration and carrying amount of subsidiaries acquired or disposed		
			3218	資本公積—認列對子公司所有權權益變動數	Capital surplus, changes in ownership interests in subsidiaries		
			3219	資本公積—認股權	Capital surplus, share option		
			3220	資本公積—其他	Capital surplus, others		
33				保留盈餘(或累積虧損)	Retained earnings (accumulated deficit)	指由營業結果所產生之權益。	The equity resulting from business operations.
		331		法定盈餘公積	Legal reserve	指依公司法或其他相關法律規定，自盈餘中指撥之公積。	The reserve appropriated from earnings according to Company Law or other related regulations.
		3311		法定盈餘公積	Legal reserve		
		332		特別盈餘公積	Special reserve	指依法令或盈餘分派之議案，自盈餘中指撥之公積，以限制股息及紅利之分派者。	The reserve appropriated from earnings according to regulations or the resolution of earnings distribution for the purpose of restricting the distribution of
		3321		特別盈餘公積	Special reserve		

一級項目	二級項目	三級項目	四級項目	會計項目名稱	ACCOUNT NAME	項目說明	Description of Account
							earnings as dividends or bonus.
		335		未分配盈餘(或待彌補虧損)	Unappropriated retained earnings (accumulated deficit)	指未經指撥之盈餘(或未經彌補之虧損)。	The earnings that have not been appropriated (or the deficit has not been offset).
			3351	累積盈虧	Accumulated profit and loss		
			3352	追溯適用及追溯重編之影響數	Effect of retrospective application and retrospective restatement		
			3353	本期損益	Current profit and loss		
34				其他權益	Other equity interest	指其他造成權益增加或減少之項目，包括透過其他綜合損益按公允價值衡量之金融資產未實現損益、避險工具之損益、國外營運機構財務報表換算之兌換差額及未實現重估增值等。	The items causing the increase or decrease of equity, including unrealized gains (losses) from financial assets measured at fair value through other comprehensive income, gains (losses) on hedging instruments, gains (losses) on the exchange differences resulting from translating the financial statements in foreign operations, unrealized revaluation surplus, etc.
		341		其他權益	Other equity interest		
			3411	<u>透過其他綜合損益按公允價值衡量之金融資產未實現損益</u>	<u>Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income</u>		
			3412	<u>避險工具之損益</u>	Gains (losses) on hedging instruments		
			3413	國外營運機構財務報表換算之兌換差額	Exchange differences on translation of foreign financial statements		
			3414	未實現重估增值	Unrealized revaluation surplus		
			3415	其他權益—其他	Other equity interest, others	指公司收回已發行股票，尚未再出售或註銷者。	The shares once issued, later reacquired and still not resold or cancelled by the company.
35				庫藏股票	Treasury shares		
		351		庫藏股票	Treasury shares		
			3511	庫藏股票	Treasury shares		
4				營業收入	Operating revenue	指本期內因銷售商品或提供勞	The revenue earned in the normal

一級項目	二級項目	三級項目	四級項目	會計項目名稱	ACCOUNT NAME	項目說明	Description of Account
	41			營業收入	Operating revenue	務等所獲得之收入。	operation of selling goods or services provided in the current period.
		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		
			4113	銷貨退回	Sales returns		
			4114	銷貨折讓	Sales discounts and allowances		
		412		勞務收入	Service revenue		
			4121	勞務收入	Service revenue		
	413-423			工程收入	Engineering service revenue		
			4131	工程收入	Engineering revenue		
			4232	工程收入退回及折讓	Return and allowance for engineering revenue		
		414		其他營業收入	Other operating revenue		
			4141	其他營業收入	Other operating revenue		
5				營業成本	Operating costs	指本期內因銷售商品或提供勞務等而應負擔之成本。	The costs that are borne for selling goods or providing services in the current period.
	51			銷貨成本	Cost of sales		
		511		銷貨成本	Cost of sales		
			5111	銷貨成本	Cost of sales		
			5112	分期付款銷貨成本	Cost of installment sales		
		512		進貨	Cost of goods purchased		
			5121	進貨	Purchase of goods		

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			5122	進貨費用	Purchasing expense		
			5123	進貨退出	Purchases returns		
			5124	進貨折讓	Purchases discounts and allowances		
		513		進料	Cost of raw materials purchased		
			5131	進料	Purchase of raw materials		
			5132	進料費用	Raw materials purchasing expense		
			5133	進料退出	Raw materials purchase returns		
			5134	進料折讓	Raw materials purchase discounts and allowances		
	514			直接人工	Direct labor		
			5141	直接人工	Direct labor		
		515-516		製造費用	Overhead		
			5151	間接人工	Indirect labor		
			5152	租金支出	Rent expense		
			5153	文具用品	Stationery supplies		
			5154	旅費	Traveling Expense		
			5155	運費	Freight		
			5156	郵電費	Postage expenses		
			5157	修繕費	Repairs and maintenance expense		
			5158	包裝費	Packing expenses		
			5159	水電瓦斯費	Utilities expense		

一級項目	二級項目	三級項目	四級項目	會計項目名稱	ACCOUNT NAME	項目說明	Description of Account
			5160	保險費	Insurance expense		
			5161	加工費	Processing expense		
			5162	稅捐	Taxes		
			5163	折舊	Depreciations		
			5164	各項耗竭及攤提	Depletions and amortizations		
			5165	伙食費	Meal expense		
			5166	職工福利	Employee benefits/welfare		
			5167	訓練費	Training expense		
			5168	間接材料	Indirect materials		
			5169	其他製造費用	Other overheads		
	561			勞務成本	Cost of services		
			5611	勞務成本	Cost of services		
	581			工程成本	Cost of engineering service sales		
			5811	工程成本	Cost of engineering service sales		
	591			其他營業成本	Other operating costs		
			5911	其他營業成本	Other operating costs		
6				營業費用	Operating expenses	指本期內因銷售商品或提供勞務應負擔之費用（採費用功能法者，應依費用之功能分類為推銷費用、管理費用及研發費用等）。	The expenses that are borne from selling goods or providing services in the current period. (When applying "function of expense" method, expenses are classified according to their function as part of administrative expenses, and marketing expenses, R&D expenses.)
61				營業費用	Operating expenses		
	611-613			營業費用	Operating expenses		
			6111	薪資支出	Wages and salaries		
			6112	租金支出	Rent expense		
			6113	文具用品	Stationery supplies		
			6114	旅費	Traveling Expense		

一級項目	二級項目	三級項目	四級項目	會計項目名稱	ACCOUNT NAME	項目說明	Description of Account
			6115	運費	Freight		
			6116	郵電費	Postage expenses		
			6117	修繕費	Repairs and maintenance expense		
			6118	廣告費	Advertisement expense		
			6119	水電瓦斯費	Utilities expense		
			6120	保險費	Insurance expense		
			6121	交際費	Entertainment expense		
			6122	捐贈	Donation expense		
			6123	稅捐	Taxes		
			6124	呆帳損失	Losses on doubtful debts		
			6125	折舊	Depreciations		
			6126	各項耗竭及攤提	Depletions and amortizations		
			6127	外銷損失	Losses on export sales		
			6128	伙食費	Meal expense		
			6129	職工福利	Employee benefits/welfare		
			6130	研究發展費用	Research and development expense		
			6131	佣金支出	Commissions expense		
			6132	訓練費	Training expense		
			6133	勞務費	Services expense		
			6134	其他營業費用	Other operating expenses		
7				營業外收益及費損	Non-operating income and expenses	指本期內非因經常營業活動所發生之收益及費損。	The revenues and expenses which do not arise from usual operating activities in the current period.
	71-72			營業外收益及費損	Non-operating income and expenses		
		711		利息收入	Interest revenue		

一級項目	二級項目	三級項目	四級項目	會計項目名稱	ACCOUNT NAME	項目說明	Description of Account
			7111	利息收入	Interest revenue		
		712		租金收入	Rent income		
			7121	租金收入	Rent income		
		713		權利金收入	Royalty income		
			7131	權利金收入	Royalty income		
		714		股利收入	Dividend revenue		
			7141	股利收入	Dividend revenue		
		715		利息費用	Interest expense		
			7151	利息費用	Interest expense		
		716		透過損益按公允價值衡量之金融資產(負債)淨損益	Net Gain or loss on financial assets (liabilities) measured at fair value through profit or loss		
			7161	透過損益按公允價值衡量之金融資產(負債)利益	Gains on financial assets (liabilities) measured at fair value through profit or loss		
			7162	透過損益按公允價值衡量之金融資產(負債)損失	Losses on financial assets (liabilities) measured at fair value through profit or loss		
		717		採權益法認列之投資損益	Net investment income or loss accounted for using equity method		
			7171	採權益法認列之投資利益	Investment income accounted for using equity method		
			7172	採權益法認列之投資損失	Investment loss accounted for using equity method		

一級項目	二級項目	三級項目	四級項目	會計項目名稱	ACCOUNT NAME	項目說明	Description of Account
		718		兌換損益	Foreign exchange net gain or loss		
			7181	兌換利益	Foreign exchange gains		
			7182	兌換損失	Foreign exchange losses		
		719		處分投資損益	Net gain or loss on disposals of investment		
			7191	處分投資性不動產利益	Gains on disposals of investment property		
			7192	處分投資性不動產損失	Losses on disposals of investment property		
			7193	處分投資利益	Gains on disposals of investments		
			7194	處分投資損失	Losses on disposals of investments		
		720		處分不動產、廠房及設備損益	Net gain or loss on disposals of property, plant and equipment		
			7201	處分不動產、廠房及設備利益	Gains on disposals of property, plant and equipment		
			7202	處分不動產、廠房及設備損失	Losses on disposals of property, plant and equipment		
		721		減損損失	Impairment loss		
			7211	金融資產減損損失	Impairment loss on financial assets		
			7212	投資性不動產減損損失	Impairment loss recognized in profit or loss, investment		

一級項目	二級項目	三級項目	四級項目	會計項目名稱	ACCOUNT NAME	項目說明	Description of Account
					property		
			7213	不動產、廠房及設備減損損失	Impairment loss recognized in profit or loss, property, plant and equipment		
			7214	無形資產減損損失	Impairment loss recognised in profit or loss, intangible assets other than goodwill		
			7215	生物資產減損損失	Impairment loss recognized in profit or loss, biological assets		
		722		減損迴轉利益	Reversal of impairment loss recognised in profit or loss		
			7221	金融資產減損迴轉利益	Reversal of impairment loss recognized in profit or loss, financial assets		
			7222	投資性不動產減損迴轉利益	Reversal of impairment loss recognized in profit or loss, investment property		
			7223	不動產、廠房及設備減損迴轉利益	Reversal of impairment loss recognized in profit or loss, property, plant and equipment		
			7224	無形資產減損迴轉利益	Reversal of impairment loss recognized in profit or loss, intangible assets		
			7225	生物資產減損迴轉利益	Reversal of impairment loss recognised in profit or loss, biological assets		
		723-		其他營業外收益及費	Other non-operating income	凡不屬於前述各類之營業外收	The other non-operating income

一級項目	二級項目	三級項目	四級項目	會計項目名稱	ACCOUNT NAME	項目說明	Description of Account
		724		損	and expenses	益及費損皆屬之。	and expenses that do not belong to the above categories.
			7231	捐贈收入	Donation revenue		
			7232	佣金收入	Commissions revenue		
			7233	處分無形資產利益	Gains on disposals of intangible assets		
			7234	出售下腳及廢料收入	Income from sale of scraps		
			7235	呆帳轉回利益	Gains on doubtful debt recoveries		
			7236	手續費收入	Fee income		
			7237	廉價購買利益	Gain recognized in bargain purchase transaction		
			7238	當期原始認列生物資產之利益	Gains on initial recognition of biological assets for current period		
			7239	生物資產當期公允價值減出售成本之變動之利益	Gains on changes in fair value less costs to sell of biological assets for current period		
			7240	處分無形資產損失	Losses on disposals of intangible assets other than goodwill		
			7241	停工損失	Losses on work stoppages		
			7242	災害損失	Losses on disaster		
			7243	手續費支出	Fee expense		
			7244	虧損性合約損失	Onerous contracts losses		
			7245	當期原始認列生物資產之損失	Losses on initial recognition of biological assets for current period		

一級項目	二級項目	三級項目	四級項目	會計項目名稱	ACCOUNT NAME	項目說明	Description of Account
			7246	生物資產當期公允價值減出售成本之變動之損失	Losses on changes in fair value less costs to sell of biological assets for current period		
8				綜合損益總額	Total comprehensive income		
	81			繼續營業單位稅前淨利(或淨損)	Profit (loss) from continuing operations before tax		
	811			繼續營業單位稅前淨益(或淨損)	Profit (loss) from continuing operations before tax		
	82			所得稅費用(或利益)	Tax expense (income)	指包含於決定本期損益中，與當期所得稅及遞延所得稅有關之彙總數。	The aggregate amount included in the determination of profit or loss for the period in respect of current tax and deferred tax.
	821			所得稅費用(或利益)	Tax expense (income)		
	8211			所得稅費用(或利益)	Tax expense (income)		
	83			繼續營業單位稅後淨利(或淨損)	Profit (loss) from continuing operations		
	831			繼續營業單位稅後淨利(或淨損)	Profit (loss) from continuing operations		
	84			停業單位損益(稅後)	Profit (loss) from discontinued operations, net of tax	指包括停業單位之稅後損益，及構成停業單位之資產或處分群組於按公允價值減出售成本衡量時或於處分時所認列之稅後利益或損失。	The post-tax profit or loss of discontinued operations and the post-tax gain or loss recognized on the measurement to fair value less costs to sell or on the disposal of the assets or disposal group(s) constituting the discontinued operation.
	841			停業單位損益(稅後)	Profit (loss) from discontinued operations, net of tax		
		8411		停業單位資產或處分群組處分損益(稅後)	Gain (loss) on disposal of assets or disposal groups constituting discontinued operation, net of tax		
			8412	停業單位資產或處分	Gain (loss) recognized on		

一級項目	二級項目	三級項目	四級項目	會計項目名稱	ACCOUNT NAME	項目說明	Description of Account
				群組按公允價值減出售成本衡量損益（稅後）	measurement to fair value less costs to sell of assets or disposal groups constituting discontinued operation, net of tax		
	86			本期稅後淨利(淨損)	Profit (loss)	指本期之稅後盈餘（或虧損）。	The current period's profit (or loss).
	87			本期其他綜合損益	Other comprehensive income	指本期變動之其他權益，例如透過其他綜合損益按公允價值衡量之權益工具投資未實現損益、透過其他綜合損益按公允價值衡量之債務工具投資未實現損益、避險工具之損益、國外營運機構財務報表換算之兌換差額、未實現重估增值及採用權益法認列之其他綜合損益等。	The changes of the equity in the current period, including unrealized gains (losses) from investment in equity instrument measured at fair value through other comprehensive income, unrealized gains (losses) from investment in debt instrument measured at fair value through other comprehensive income, gains (losses) on hedging instruments, gains (losses) on exchange differences on translation of foreign financial statements, unrealized revaluation surplus, etc.
		871		<u>透過其他綜合損益按公允價值衡量之金融資產未實現損益</u>	<u>Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income</u>		
		8711		<u>透過其他綜合損益按公允價值衡量之權益工具投資未實現損益</u>	<u>Unrealized gains (losses) from investment in equity instrument measured at fair value through other comprehensive income</u>		
		8712		<u>透過其他綜合損益按公允價值衡量之債務工具投資未實現損益</u>	<u>Unrealized gains (losses) from investment in debt instrument measured at fair value through other comprehensive income</u>		
		872		<u>避險工具之損益</u>	Gains (losses) on hedging instruments		
			8721	<u>避險工具之損益</u>	Gains (losses) on hedging instruments		

一級項目	二級項目	三級項目	四級項目	會計項目名稱	ACCOUNT NAME	項目說明	Description of Account
		873		國外營運機構財務報表換算之兌換差額	Exchange differences on translation of foreign financial statements		
		8731		國外營運機構財務報表換算之兌換差額	Exchange differences on translation of foreign financial statements		
		874		未實現重估增值	Unrealized gains (losses) on revaluation		
		8741		未實現重估增值	Unrealized gains (losses) on revaluation		
		875		採用權益法認列之其他綜合損益份額	Share of other comprehensive income, accounted for using equity method		
		8751		<u>採用權益法認列之透過其他綜合損益按公允價值衡量之金融資產未實現損益</u>	<u>Unrealized gains (losses) from investment in equity instrument measured at fair value through other comprehensive income, accounted for using equity method</u>		
		8752		<u>採用權益法認列之避險工具之損益</u>	Gains (losses) on hedging instruments, accounted for using equity method		
		8753		採用權益法認列之國外營運機構財務報表換算之兌換差額	Exchange differences on translation of foreign financial statements, accounted for using equity method		

一級項目	二級項目	三級項目	四級項目	會計項目名稱	ACCOUNT NAME	項目說明	Description of Account
			8754	採用權益法認列之未實現重估增值	Unrealized gains (losses) on revaluation, accounted for using equity method		
		876		與本期其他綜合損益相關之所得稅	Income tax related to components of other comprehensive income		
			8761	與本期其他綜合損益相關之所得稅	Income tax related to components of other comprehensive income		
	88			本期綜合損益總額	Total comprehensive income	指本期稅後淨利(或淨損)及本期其他綜合損益之合計數。	The components of the profit (or loss) for the period and other comprehensive income.