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| --- | --- | --- | --- | --- |
| 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  |
| 1114 | 在途現金 | cash in transit  |
| 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 at fair value through profit or loss** |
| 　 | 1121 | 透過損益按公允價值衡量之金融資產—流動 | Current financial assets at fair value through profit or loss |
| 1122 | 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 at fair value through profit or loss |
| **113** | **備供出售金融資產—流動** | **Current available-for-sale financial assets** |
| 　 | 1131 | 備供出售金融資產—流動 | Current available-for-sale financial assets |
| 1132 | 備供出售金融資產評價調整—流動 | Adjustments for change in value of current financial assets at fair value through profit or loss |
| 1133 | 備供出售金融資產評價調整—流動  | Accumulated impairment,current available-for-salefinancial assets |
| **114** | **以成本衡量之金融資產—流動** | **Current financial assets at cost** |
| 　 | 　 | 1141 | 以成本衡量之金融資產—流動 | Current financial assets at cost |
| 1142 | 累計減損—以成本衡量之金融資產—流動 | Accumulated impairment,current financial assets at cost |
| **115** | **無活絡市場之債務工具投資－流動** | **Current investments in debt instrument without active market** |
| 　 | 1151 | 無活絡市場之債務工具投資－流動  | Current investments in debt instrument without active market |
| 1152 | 累計減損—無活絡市場之債務工具投資－流動 | Accumulated impairment,current investments in debtinstrument without active market |
| **116** | **持有至到期日金融資產－流動** | **Current held-to-maturityfinancial assets** |
| 　 | 1161 | 持有至到期日金融資產－流動 | Current held-to-maturityfinancial assets |
| 1162 | 　 | Accumulated impairment,current held-to-maturityfinancial assets |
| **117** | **避險之衍生金融資產—流動** | **Current derivative financial assets for hedging** |
| 　 | 1171 | 避險之衍生金融資產—流動 | Current derivative financialassets for hedging |
| 1172 | 避險之衍生金融資產評價調整—流動 | Adjustments for change invalue of current derivativefinancial assets for hedging |
| **118** | **應收票據淨額** | **Notes receivable, net** |
| 　 | 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 fromrelated parties |
| 1184 | 其他應收票據 | Other notes receivable |
| 1185 | 備抵呆帳－應收票據 | Allowance for uncollectibleaccounts, notes receivable |
| **119** | **應收帳款淨額** | **Accounts receivable, net** |
| 　 | 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 | 備抵呆帳－應收帳款 | Allowance for uncollectibleaccounts receivable |
| **120** | **應收建造合約款** | **Construction contractsreceivable** |
| **121** | **其他應收款** | **Other receivables** |
| 　 | 1211 | 應收收益 | Non-operating revenuesreceivable |
| 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-operatingreceivables, others |
| 1214 | 備抵呆帳－其他應收款 | Allowance for uncollectibleaccounts, other non-operating receivables |
| **122** | **本期所得稅資產** | **Current tax assets** |
| 　 | 1221 | 應收所得稅退稅款 | Income tax refund receivable |
| 1222 | 預付所得稅 | Prepaid income tax |
| **123-124** | **存貨** | **Inventories** |
| 　 | 1231 | 商品存貨 | Merchandise inventory |
| 1232 | 寄銷品 | Goods on consignment |
| 1233 | 在途商品 | Goods in transit |
| 1234 | 備抵存貨跌價損失(買賣業) | Allowance for inventoryvaluation losses (formerchandising 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 intransit |
| 1242 | 備抵存貨跌價損失(製造業) | Allowance for inventoryvaluation losses ( formanufacturing business) |
| 1243 | 農產品 | Agricultural produce |
| 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 biologicalassets |
| 1252 | 累計折舊—生產性生物資產—流動 | Accumulated depreciation,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 fairvalue less costs to sell ofcurrent 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 fairvalue less costs to sell ofcurrent consumable biological assets |
| **126-127** | **預付款項** | **prepayments** |
| 　 | 1261 | 預付貨款 | prepayment for purchases  |
| 1262 | 其他預付款項  | other prepayments  |
| 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 |
| 1266 | 預付貨款 | Prepayments to suppliers |
| 1267 | 預付投資款 | Current prepayments forinvestments |
| 1268 | 進項稅額 | Business tax paid (or InputVAT) |
| 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** |
| 　 | 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** |
| 　 | **131** | **透過損益按公允價值衡量之金融資產－非流動** | **Non-current financial assets at fair value through profit or loss** |
| 　 | 1311 | 透過損益按公允價值衡量之金融資產－非流動 | Non-current financial assets at fair value through profit or loss |
| 1312 | 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 invalue of non-current financial assets at fair value through profit or loss |
| **132** | **備供出售金融資產－非流動** | **Non-current available-for-sale financial assets** |
| 　 | 1321 | 備供出售金融資產－非流動 | Non-current available-for-sale financial assets |
| 1322 | 備供出售金融資產評價調整—非流動 | Adjustments for change invalue of non-current available for-sale financial assets |
| 1323 | 累計減損－備供出售金融資產－非流動 | Accumulated impairment, noncurrent available-for-sale financial assets |
| **133** | **以成本衡量之金融資產—非流動** | **Non-current financial assets at cost** |
| 　 | 1331 | 以成本衡量之金融資產—非流動 | Non-current financial assets at cost |
| 1332 | 累計減損—以成本衡量之金融資產—非流動 | Accumulated impairment, noncurrent financial assets at cost |
| **134** | **無活絡市場之債務工具投資－非流動** | **Non-current investments in debt instrument without active market** |
| 　 | 1341 | 無活絡市場之債務工具投資－非流動 | Non-current investments in debt instrument without active market |
| 1342 | 累計減損—無活絡市場之債務工具投資－非流動 | Accumulated impairment, noncurrent investments in debt instrument without active market |
| **135** | **持有至到期日金融資產－非流動** | **Held-to-maturity non-currentfinancial assets** |
| 　 | 1351 | 持有至到期日金融資產－非流動 | Held-to-maturity non-current financial assets |
| 1352 | 累計減損—持有至到期日金融資產－非流動 | Accumulated impairment,Non-current held-to-maturity financial assets |
| **136** | **避險之衍生金融資產－非流動** | **Derivative non-current financial assets for hedging** |
| 　 | 1361 | 避險之衍生金融資產－非流動 | Derivative non-currentfinancial assets for hedging |
| 1362 | 避險之衍生金融資產評價調整－非流動 | Adjustments for change invalue of derivative non-current financial assets for hedging |
| **137** | **採用權益法之投資** | **Investments accounted for using equity method** |
| 　 | 1371 | 採用權益法之投資 | Investments accounted for using equity method |
| 1372 | 累計減損—採用權益法之投資 | Accumulated impairment,investments accounted forusing equity method |
| **138** | **投資性不動產** | **Investment property** |
| 　 | 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** |
| 　 | 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－房屋及建築 | Accumulated impairment,buildings and structures |
| 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 asset |
| 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, |
| 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 |
| 1464 | 未完工程 | Unfinished construction |
| **147** | **礦產資源淨額** | **Mineral resources, net** |
| 　 | 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** |
| 　 | 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變動數—非流動 | Accumulated change in fair value less costs to sell of non-current bearer biological assets |
| 1485 | 消耗性生物資產—非流動 | Non-current consumablebiological assets |
| 1486 | 累計折舊—消耗性生物資產—非流動 | Accumulated depreciation,non-current consumablebiological assets |
| 1487 | 累計減損－消耗性生物資產—非流動 | Accumulated impairment, noncurrent consumablebiological 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** |
| 　 | 1491 | 商標權－成本 | Trademarks, cost |
| 1492 | 商標權－重估增值 | Trademarks, revaluationincrement |
| 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 |
| 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, revaluationincrement |
| 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, revaluationincrement |
| 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 |
| 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 |
| 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** |
| 　 | 1561 | 遞延所得稅資產 | Deferred tax assets |
| **157-158** | **其他非流動資產** | **Other non-current assets** |
| 　 | 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 | 備抵呆帳－長期應收票據及款項 | Allowance for uncollectible accounts, long-term notes and accounts receivable |
| 1575 | 備抵呆帳－催收款項 | Allowance for uncollectibleaccounts, 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 |
| 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 businessfacilities |
| 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 |
| **2** | **負債** | 　 | **Liabilities** |
| 　 | **21~22** | **流動負債** | **Current liabilities** |
| 　 | **211** | **短期借款** | **Short-term borrowings** |
| 　 | 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, others |
| **212** | **應付短期票券** | **Short-term notes and bills payabl** |
| 　 | 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 at fair value through profit or loss** |
| 　 | 2131 | 透過損益按公允價值衡量之金融負債－流動 | Current financial liabilities at fair value through profit or loss |
| 2132 | 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 financialliabilities at fair value through profit or loss |
| **214** | **避險之衍生金融負債－流動** | **Current derivative financial liabilities for hedging** |
| 　 | 2141 | 避險之衍生金融負債－流動 | Current derivative financial liabilities for hedging |
| 2142 | 避險之衍生金融負債評價調整－流動 | Adjustments for change invalue of current derivative financial liabilities for hedging |
| **215** | **以成本衡量之金融負債－流動** | **Current financial liabilities at cost** |
| 　 | 2151 | 以成本衡量之金融負債－流動 | Current financial liabilities at cost |
| **216** | **應付票據** | **Notes payable** |
| 　 | 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** |
| 　 | 2171 | 應付帳款 | Accounts payable |
| 2172 | 應付租賃款－流動 | Current lease obligationspayable |
| 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** |
| 　 | 2191 | 應付薪資 | Wages and salaries payable |
| 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 andequipment |
| 2200 | 其他應付款－關係人 | Other payables to relatedparties |
| 2201 | 應付股利 | Dividends payable |
| 2202 | 應付員工酬勞 | Employee compensationpayable |
| 2203 | 應付董監事酬勞 | Compensation due to directors and supervisors |
| 2204 | 銷項稅額 | Business tax received (orOutput VAT) |
| **221** | **本期所得稅負債** | **Current tax liabilities** |
| 　 | 2211 | 本期所得稅負債 | Current tax liabilities |
| **222** | **預收款項** | **Advance receipts** |
| 　 | 2221 | 預收貨款 | Advance sales receipts |
| 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** |
| 　 | 2241 | 售後服務—保固負債準備 | 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期負債準備 | Short-term provision for sales returns and discounts |
| **225** | **其他流動負債** | **Other current liabilities** |
| 　 | 2251 | 暫收款 | Temporary credits |
| 2252 | 代收款 | Receipts under custody |
| **23** | **非流動負債** | **Non-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 at fair value through profit or loss** |
| 　 | 2311 | 透過損益按公允價值衡量之金融負債－非流動 | Non-current financial liabilities at fair value through profit or loss |
| 2312 | 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 at fair value through profit or loss |
| **232** | **避險之衍生金融負債－非流動** | **Non-current derivative financial liabilities for hedging** |
| 　 | 2321 | 避險之衍生金融負債－非流動 | Non-current derivative financial liabilities for hedging |
| 2322 | 避險之衍生金融負債評價調整－非流動 | Adjustments for change invalue of non-current derivative financial liabilities for hedging |
| **233** | **以成本衡量之金融負債－非流動** | **Non-current financial liabilities at cost** |
| 　 | 2331 | 以成本衡量之金融負債－非流動 | Non-current financial liabilities at cost |
| **234** | **應付公司債** | **Bonds payable** |
| 　 | 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** |
| 　 | 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 |
| 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** |
| 　 | 2361 | 長期應付票據 | Long-term notes payable |
| 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 accountspayable |
| **237** | **負債準備—非流動** | **Non-current provisions** |
| 　 | 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 |
| **238** | **遞延所得稅負債** | **Deferred tax liabilities** |
| 　 | 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** |
| 　 | 2391 | 遞延收入 | Unearned revenue |
| 2392 | 存入保證金 | Guarantee deposits received |
| 2393 | 業主(股東)往來 | Owner (shareholder) accounts,credit |
| 2394 | 同業往來 | Accounts with the trade, credit |
| **3** | **權益** | 　 | **Equity** |
| 　 | **31** | **資本(或股本)** | **Capital (Share capital)** |
| 　 | **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 bedistributed |
| **32** | **資本公積** | **Capital surplus** |
| 　 | **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 fromordinary share |
| 3212 | 資本公積－特別股股票溢價 | Capital surplus, additionalpaid-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－員工認股權 | Capital surplus, employeeshare options |
| 3215 | 資本公積－受贈資產 | Capital surplus, donated assets received |
| 3216 | 資本公積－採用權益法認列之投資股權淨值變動數 | Capital surplus, changes in equity of investment 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 ordisposed |
| **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 | 特別盈餘公積 | Special reserve |
| **335** | **未分配盈餘(或待彌補虧損)** | **Unappropriated retained earnings (accumulated deficit)** |
| 　 | 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.** |
| 　 | **341** | **其他權益** | **Other equity interest** |
| 　 | 3411 | 備供出售金融資產未實現損益 | Unrealized gains (losses) on available-for-sale financial assets |
| 3412 | 現金流量避險中屬有效避險部分之避險工具損益 | Gains (losses) on effective portion of cash flow hedges |
| 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 |
| **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** |
| 　 | **41** | **營業收入** | **Operating 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 |
| 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** | **工程收入** | **Engineering service revenue** |
| 　 | 4131 | 營建工程收入 | Construction and engineering revenue |
| 4232 | 營建工程收入退回及折讓 | Return and allowance for construction and 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** |
| 　 | **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 |
| 5122 | 進貨費用 | Purchasing expense |
| 5123 | 進貨退出 | Purchases returns |
| 5124 | 進貨折讓 | Purchases discounts andallowances |
| **513** | **進料** | **Cost of raw materialspurchased** |
| 　 | 5131 | 進料 | Purchase of raw materials |
| 5132 | 進料費用 | Raw materials purchasingexpense |
| 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 maintenanceexpense |
| 5158 | 包裝費 | Packing expenses |
| 5159 | 水電瓦斯費 | Utilities expense |
| 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** | **營建工程成本** | **Cost of construction andengineering service sales** |
| 　 | 5811 | 營建工程成本 | Cost of construction and 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** |
| 　 | **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 |
| 6115 | 運費 | Freight |
| 6116 | 郵電費 | Postage expenses |
| 6117 | 修繕費 | Repairs and maintenanceexpense |
| 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** |
| 　 | 　 | **71-72** | **營業外收益及費損** | **Non-operating income and expenses** |
| 　 | **711** | **利息收入** | **Interest revenue** |
| 　 | 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) 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) 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) 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 |
| **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 ofinvestment property |
| 7192 | 處分投資性不動產損失 | Losses on disposals ofinvestment property |
| 7193 | 處分投資利益 | Gains on disposals ofinvestments |
| 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 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 recognised in profit or loss,financial assets |
| 7222 | 投資性不動產減損迴轉利益 | Reversal of impairment loss recognised 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 recognised in profit or loss,property, plant and equipment |
| 7224 | 無形資產減損迴轉利益 | Reversal of impairment loss recognised 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 |
| **723~724** | **其他營業外收益及費損** | **Other non-operating income and expenses** |
| 　 | 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 ofintangible assets |
| 7234 | 出售下腳及廢料收入 | Income from sale of scraps |
| 7235 | 壞帳轉回利益 | Gains on doubtful debtrecoveries |
| 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 ofintangible 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 | 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 |
| 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)** |
| 　 | **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** |
| 　 | **841** | **停業單位損益(稅後)** | **Profit (loss) from discontinuedoperations, 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 groupsconstituting discontinued operation, net of tax |
| 8412 | 停業單位資產或處分群組按公允價值減出售成本衡量損益（稅後） | Gain (loss) recognised on 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).** |
| **87** | **本期其他綜合損益** | **Other comprehensive income** |
| 　 | **871** | **備供出售金融資產未實現損益** | **Unrealized gains (losses) on available-for-sale financial assets** |
| 　 | 8711 | 備供出售金融資產未實現損益 | Unrealized gains (losses) on available-for-sale financial assets |
| **872** | **現金流量避險中屬有效避險部分之避險損益** | **Gains (losses) on effective portion of cash flow hedges** |
| . | 8721 | 現金流量避險中屬有效避險部分之避險損益 | Gains (losses) on effective portion of cash flow hedges |
| **873** | **國外營運機構財務報表換算之兌換差額** | **Exchange differences ontranslation of foreign financial statements** |
| 　 | 8731 | 國外營運機構財務報表換算之兌換差額 | Exchange differences ontranslation 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 | 採用權益法認列之備供出售金融資產未實現損益 | Unrealized gains (losses) on available-for-sale financial assets, accounted for usingequity method |
| 8752 | 採用權益法認列之現金流量避險中屬有效避險部分之避險損益 | Gains (losses) on effective portion of cash flow hedges,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 |
| 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 tocomponents 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 othercomprehensive income |
| **88** | **本期綜合損益總額** | **Total comprehensive income** |