

會計科目中英對照及編碼

一級 科目 FIRST GRADE	二級 科目 SECOND GRADE	三級 科目 THIRD GRADE	四級 科目 FOURTH GRADE	名 稱 ACCOUNT	科目說明 EXPLANATION OF ACCOUNT
1				資產 assets	指商業透過交易或其他事項所獲得之經濟資源，能以貨幣衡量並預期未來能提供經濟效益者。 Economic resources controlled by an entity as a result of past transactions or events and from which future economic benefits probably are obtained.
	11~12			流動資產 current assets	指現金、短期投資及其他預期能於一年內變現或耗用之資產。 Current assets are cash and other assets expected to be converted to cash, sold, or consumed within a year
		111		現金及約當現金 cash and cash equivalents	包括庫存現金、銀行存款及週轉金、零用金，及隨時可轉換成定額現金且即將到期而其利率變動對其價值影響甚少之短期且具高度流動性之投資。不包括已指定用途或依法律或契約受
			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	定期存款 deposit account	有限制者。 Consists of cash on hand, cash in bank, revolving funds, petty cash and highly liquidity investments and cash that can be converted momentarily, but cash that is either restricted to be used only for specified purposes or by regulation or contracts is excluded.
			1115	可轉讓定存單 negotiable certificate of deposit	
			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	指短期性之投資，包括公平價值變動列入損益之金融資產、備供出售金融資產及持有到期日金融資產。 Consists of financial assets at fair value through income statement, financial assets in available-for-sale and financial assets in held-to-maturity-current.
			1121	公平價值變動列入損益之金融資產 financial assets at fair value through income statement	
			1122	備供出售金融資產 financial assets in available-for-sale	
			1123	持有至到期日金融資產 financial assets in held-to-maturity	
			1129	金融資產評價調整 Adjustments for change in value of investment	

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		115		避險性金融資產 financial assets for hedging	指依避險會計指定且為有效避險工具之金融資產，應以公平價值衡量，並應依流動性區分為流動與非流動，非流動者應改列其他資產項下。 financial assets on effective hedging should be valued by fair value and distinguished by liquidity
			1151	避險之衍生性金融資產 derivative financial assets for hedging	
			1156	避險之衍生性金融資產 評價調整 Adjustments for change in value of derivative financial assets for hedging	
		113		應收票據 notes receivable	商業應收之各種票據。結算時應評估應收票據無法收現之金額，提列適當之備抵呆帳，列為應收票據之減項。 A written promise that is expected to be collected by a business and should take stock the amounts uncollectible as settlement. Then account reasonable allowance to be the deduction of note 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	

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		114		應收帳款 accounts receivable	凡因出售產品、商品或提供勞務等而發生之債權。結算時應評估應收帳款無法收現之金額，提列適當之備抵呆帳，列為應收帳款之減項。 Trade receivables arising from the sale of products, goods or services to customers and should take stock the amounts uncollectible as settlement. Then account reasonable allowance to be the deduction of 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		其他應收帳款 other receivables	指不能歸屬於應收帳款之款項。結算時應評估其他應收款無法收現之金額，提列適當之備抵呆帳，列為其他應收帳款之減項。 Receivables not classified under the headings above and should take stock the amounts uncollectible as settlement. Then account reasonable
			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	

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			1189	備抵呆帳－其他應收款 allowance for uncollectible accounts – accounts receivable	allowance to be the deduction of other receivable.
		121~ 122		存貨 inventories	指備供正常營業出售之 商品、製成品、副產 品；或正在生產中之在 製品，將於加工完成後 出售者；或將直接、間 接用於生產供出售之商 品（或勞務）之材料或 物料。 Products, finished goods, by-products that are available for sale under normal operation; or work-in- process being processed that is expected to be sold when completed; or materials or supplies that are expected to be used directly or indirectly in producing the goods (or services) available for sale.
			1211	商品存貨 merchandise inventory	
			1212	寄銷商品 consigned merchandise	
			1213	在途商品 merchandise in transit	
			1219	備抵存貨跌價損失 allowance to reduce 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 to reduce inventory to market	

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		125		預付費用 prepaid expenses	預付費用包括預付薪資、租金、保險費、用品盤存、所得稅及其他預付費用等，能在一年內消耗者。 Consists of prepaid payroll, prepaid rent, prepaid insurance, office supplies, prepaid income tax, and other prepaid expense that are expected to be consumed within one year.
			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	指預為支付之各項成本或費用。但因購置固定資產而依約預付之款項及備供營業使用之未完工程營造款，應列入固定資產項下。 Cost and expenses that are paid in advance. But contract payments on property, plant and equipment purchased or on construction-in-progress for construction to be used in operation should be classified under
			1261	預付貨款 prepayment for purchases	
			1268	其他預付款項 other prepayments	

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					property, plant and equipment.
		128~ 129		其他流動資產 other current assets	指不能歸屬於前述各款之流動資產。 Current assets that cannot be classified under the above current asset headings.
			1281	進項稅額 prepaid sales tax	
			1282	留抵稅額 overpaid sales tax	
			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 restricted deposit	
			1291	遞延所得稅資產 deferred income tax assets(current)	
			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 Trades' current account	

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			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	指商業為特定用途而提 撥之各類基金及因業務 目的而為長期性之投 資。 Assets and long-term investments that are designated for specific purposes.
		131		基金 funds	指為特定用途所提列之
			1311	償債基金 redemption fund (or sinking fund)	資產，如償債基金、改 良及擴充基金、意外損 失準備基金等。
			1312	改良及擴充基金 fund for improvement and expansion	Assets that are designated for specific purposes, for example, redemption fund, fund for improvement and expansion and contingency fund.
			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- 134		長期投資 long-term investments	指長期性之投資，如投 資其他企業發行之股 票、債券或投資不動產
			1321	公平價值變動列入損益 之金融資產－非流動 financial assets at fair value through income statement – noncurrent	等。 Long-term investments including investing in stock bonds and real estate.

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			1322	備供出售金融資產－非 流動 financial assets in available-for-sale - noncurrent	
			1323	持有至到期日金融資產 －非流動 financial asset in held-to- maturity – noncurrent	
			1325	以成本衡量之金融資產 financial assets at cost - noncurrent	
			1329	金融資產評價調整 Adjustments for change in value of investment	
			1331	採權益法之長期股權投 資 long-term investments at equity	
			1341	長期不動產投資 long- term real estate investments	
			1345	人壽保險現金解約價值 cash surrender value of life insurance	
			1349	其他長期投資 other long-term investments	
	14~15			固定資產 Fixed assets	指為供營業上使用，非 以出售為目的，且使用 年限在一年以上之有形 資產，除土地外，應於

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					達到可供使用狀態時，以合理而有系統之方法，按期提列折舊，其累計折舊應列為固定資產之減項。 Assets which are purchased for continued and long-term use in earning profit in a business. They are written off against profits over their anticipated life by charging depreciation expenses (with exception of land). Accumulated depreciation is shown in the face of the balance sheet or in the notes.
		141		土地 land	指營業上使用之土地及具有永久性之土地改良。 Land and perpetual land improvements for operating use.
			1411	土地 land	
			1417	土地—重估增值 land – revaluation increments	
			1419	累計減損-土地 accumulated impairment – land	
		142		土地改良物 land improvements	凡在自有土地上從事非永久性整理改良工程之成本皆屬之。

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			1421	土地改良物 land improvements	Enhancements or improvements on the self-owned land that with limited useful lives.
			1427	土地改良物－重估增值 land improvements – revaluation increments	
			1428	累計折舊－土地改良物 accumulated depreciation – land improvements	
			1429	累計減損-土地改良物 accumulated impairment – land improvements	
		143		房屋及建築 buildings	指營業上使用之自有房屋建築及其他附屬設備。 Self-owned buildings and their auxiliary equipment available for use in operation.
			1431	房屋及建築 buildings	
			1437	房屋及建築－重估增值 buildings –revaluation increments	
			1438	累計折舊－房屋及建築 accumulated depreciation – buildings	
			1439	累計減損-房屋及建築 accumulated impairment – buildings	
		144~ 146		機(器)具及設備 machinery and equipment	指自有之直接或間接提供生產之機(器)具、運輸設備、辦公設備及其各項設備零配件。
			1441	機(器)具 machinery	

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			1447	機(器)具－重估增值 machinery – revaluation increments	Self-owned machinery that are used directly or indirectly in production, transportation equipment, office equipment and other equipment.
			1448	累計折舊－機(器)具 accumulated depreciation – machinery	
			1449	累計減損－機(器)具 accumulated impairment – machinery	
		151		租賃資產 leased assets	指依資本租賃契約所承 租之資產。 Assets leased under capital lease contracts.
			1511	租賃資產 leased assets	
			1518	累計折舊－租賃資產 accumulated depreciation – leased assets	
			1519	累計減損－租賃資產 accumulated impairment – leased assets	
		152		租賃權益改良 leasehold improvements	
			1521	租賃權益改良 leasehold improvements	指在依營業租賃契約承 租之租賃標的物上之改 良。 Upgrading made to leased property under operating lease contracts.

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			1528	累計折舊－租賃權益改良 accumulated depreciation – leasehold improvements	
			1529	累計減損－租賃權益改良 accumulated impairment – leasehold improvements	
		156		未完工程及預付購置設備款 construction in progress and prepayments for equipment	指正正在建造或裝置而尚未完竣之工程及預付購置供營業使用之設備款項等。 Construction under progress or working in process, and prepayments for equipment purchased for use in operation.
			1561	未完工程 construction in progress	
			1562	預付購置設備款 prepayments for equipment	
			1569	累計減損－未完工程 accumulated impairment – construction in progress	
		158		雜項固定資產 miscellaneous property, plant, and equipment	指不能歸屬於前述各款之資產。 Assets that cannot be classified under the asset headings above.

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			1581	雜項固定資產 miscellaneous property, plant, and equipment	
			1587	雜項固定資產－重估增 值 miscellaneous property, plant, and equipment – revaluation increments	
			1588	累計折舊－雜項固定資 產 accumulated depreciation – miscellaneous property, plant, and equipment	
			1589	累計減損－雜項固定資 產 accumulated impairment – miscellaneous property, plant, and equipment	
	16			遞耗資產 depletable assets	指資產價值將隨開採、 砍伐或其他使用方法而 耗竭之天然資源。 Natural resources, the value of which will be exhausted by mining, cutting and other consumption methods.
		161		遞耗資產 depletable assets	指資產價值將隨開採、 砍伐或其他使用方法而

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			1611	天然資源 natural resources	耗竭之天然資源。 Natural resources, the value of which will be exhausted by mining, cutting and other consumption methods.
			1617	天然資源－重估增值 natural resources – revaluation increments	
			1618	累計折耗－天然資源 accumulated depletion – natural resources	
			1619	累計減損－天然資源 accumulated impairment – natural resources	
	17			無形資產 intangible assets	指無實體存在而具經濟 價值之資產。 The assets lacked physical substance but qualified economic value.
		171		商標權 trademarks	指依法取得或購入之商 標權。 Trademark right held or purchased legally; valued at unamortized costs.
			1711	商標權 trademarks	
			1717	商標權－重估增值 trademarks– revaluation increments	
			1719	累計減損－商標權 accumulated impairment – trademarks	
		172		專利權 patents	指依法取得或購入之專 利權。 The patent right held or
			1721	專利權 patents	

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			1727	專利權－重估增值 patents-revaluation increments	purchased legally.
			1729	累計減損－專利權 accumulated impairment – patents	
		173		特許權 franchise	凡為營業而取得之特許 權屬之。
			1731	特許權 franchise	
			1739	累計減損－特許權 accumulated impairment – franchise	Franchise obtained for operation.
		174		著作權 copyright	指依法取得或購入文 學、藝術、學術、音 樂、電影等創作或翻譯 之出版、銷售、表演等 權利。 Copyright held or purchased legally for the publishing and sale of original composition or translation of literature, art, academic article, music, motion picture and other similar works, and the right of performing art and music; valued at its unamortized costs.
			1741	著作權 copyright	
			1749	累計減損－著作權 accumulated impairment – copyright	
		175		電腦軟體 computer software cost	指對於購買或開發以供 出售、出租或以其他方

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			1751	電腦軟體 computer software cost	式行銷之電腦軟體。Computer software purchased or developed for sale, rent or other form of marketing.
			1758	累計攤銷-電腦軟體 Accumulated amortization – computer software cost	
			1759	累計減損－電腦軟體 Accumulated impairment – computer software cost	
		176		商譽 goodwill	指出價取得之商譽。Goodwill acquired as a result of a purchase.
			1761	商譽 goodwill	
			1769	累計減損－商譽 Accumulated impairment – goodwill	
		178		其他無形資產 other intangible assets	凡不屬上列各項之無形資產皆屬之。Intangible assets that cannot be classified into the intangible asset headings above.
			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	
			1789	累計減損-其他 Accumulated impairment – other	
	18			其他資產 other assets	

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					限在一年以上者，以較長者為準。 Assets that cannot be classified into the asset headings above and which has recoverable period longer than one year.
		181		遞延資產 deferred assets	指已發生之支出，其效益超過一年，應由以後各期負擔者。 Expenditures incurred that will benefit over one year or one operating cycle and should be amortized over the future periods.
			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 – noncurrent	
			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	指目前未供營業上使用之資產。 Assets not under operating use currently.
			1821	閒置資產 idle assets	

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		184		長期應收票據及款項 long-term notes , accounts and overdue receivables	指收款期間在一年以上 之應收票據、帳款及催 收帳款。 Long-term notes, accounts receivable and overdue charges that due beyond one year or one operating cycle.
			1841	長期應收票據 long-term notes	
			1842	長期應收帳款 long-term accounts	
			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	指非以投資或出租為業 之商業供作出租之自有 資產。 Self-owned assets held
			1851	出租資產 assets leased to others	

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			1859	累積折舊－出租資產 accumulated depreciation – assets leased to other	for rent by a business which is not in the investment or leasing business.
		186		存出保證金 refundable deposit	指存出供作保證用之現 金或其他資產。
			1861	存出保證金 refundable deposit	Cash or other assets deposited for guarantee purpose.
		188		雜項資產 miscellaneous assets	指不能歸屬於前述各款 之其他資產。
			1881	受限制存款 restricted deposit	Other assets that cannot be classified under the other asset headings above.
			1888	雜項資產－其他 miscellaneous assets - other	
2				負債 liabilities	指商業由於過去之交易 或其他事項，所產生之 經濟義務，能以貨幣衡 量，並將以提供勞務或 支付經濟資源之方式償 付者。 An obligation of an entity arising from past transactions or events, the settlement of which may result in the transfer or use of assets, provision of services or other yielding of economic

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					benefits in the future.
	21~22			流動負債 current liabilities	指將於一年內，以流動資產或其他流動負債償付之債務。 Liabilities which are reasonably expected to be liquidated with current assets or other current liabilities within a year.
		211		短期借款 short-term debt	指向金融機構或他人借入及透支之款項，其償還期限在一年以內者。 Loan or overdraft borrowed from financial institutions or other personal creditors, due within one year or one operating cycle.
			2111	銀行透支 bank overdraft	
			2112	銀行借款 bank loan	
			2114	短期借款－業主 short-term debt-owners	
			2115	短期借款－員工 short-term debt- employees	
			2117	短期借款－關係人 short-term debt-related parties	
			2118	短期借款－其他 short-term debt -other	
		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。
			2121	應付商業本票 commercial paper payable	Short-term note issued by financial institutions on behalf of the

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			2122	銀行承兌匯票 bank acceptance	business, for obtaining capital from monetary market.
			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	指商業應付之各種票據。 Various notes to be paid by the business.
			2131	應付票據 notes payable	
			2137	應付票據－關係人 notes payable – related parties	
			2138	其他應付票據 other notes payable	
		214		應付帳款 accounts payable	指商業應付之各種帳款。 Various accounts to be paid by the business.
			2141	應付帳款 accounts payable	
			2147	應付帳款－關係人 accounts payable – related parties	
		215		其他金融負債 other financial liabilities	指於一年內具有按潛在不利於己之條件與另一方交換金融資產或金融負債之合約義務。 A contractual obligation to exchange
			2151	公平價值變動列入損益之金融負債 financial liabilities at fair value through income statement	

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			2152	避險之衍生性金融負債 derivative financial liability for hedging	financial assets or financial liabilities with another entity under conditions that are potentially unfavorable to the entity within a year.
			2153	以成本衡量之金融負債 financial liabilities at cost	
			2159	金融負債評價調整 Adjustments for change in value of financial liabilities	
		216		應付所得稅 income tax payable	應付未付之營利事業所 得稅。
			2161	應付所得稅 income tax payable	Income tax payable of the business which has not yet been paid.
		217		應付費用 accrued expenses	凡已發生而尚未支付之 各項應付費用，包括應 付薪工、租金、利息、 營業稅、應付其他稅捐 及其他應付費用等皆屬 之。
			2171	應付薪工 accrued payroll	
			2172	應付租金 rent payable	
			2173	應付利息 accrued interest payable	
			2174	應付營業稅 sales tax payable	
			2175	應付稅捐－其他 taxes payable－other	Expense incurred but not yet paid, including accrued payroll, accrued rent payable, accrued interest payable, accrued VAT payable, accrued taxes payable-other and other accrued expense payable.
			2178	其他應付費用 other accrued expenses payable	

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		218~ 219		其他應付款 other payables	指不能歸屬於應付帳款之款項。 Payables that cannot be classified as accounts payable.
			2184	應付土地房屋款 payables on land and building	
			2185	應付設備款 Payables on equipment	
			2187	其他應付款－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－其他 other payables – other	
		225		特別股負債－流動 preferred stock liability – current	
			2251	特別股負債－流動 preferred stock liability – current	指發行具金融負債性質之特別股，將於一年內贖回者。 The preferred stock liability for financial liability and are redeemable within a year.
		226		預收款項 unearned receipts	

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			2261	預收貨款 unearned sales revenue	Various amounts collected in advance.
			2262	預收收入 unearned revenue	
			2268	其他預收款 other unearned revenue	
		227		一年內到期長期負債 current portion of long-term liabilities	除金融負債外之長期負債，將於一年內到期，並將以流動資產或流動負債償還者。 The portions of long-term liability payable by current assets or current liabilities or payable within one year or one operating cycle.
			2271	一年內到期公司債 corporate bonds payable – current portion	
			2272	一年內到期長期借款 current portion of long-term loans payable	
			2273	一年內到期長期應付票據及款項 current portion of long-term notes and accounts payable	
			2277	一年內到期長期應付票據及款項－關係人 current portion of long-term notes and accounts payables to related parties	
			2278	一年內到期其他長期負債 current portion of other long-term liabilities	

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		228~ 229		其他流動負債 other current liabilities	指不能歸屬於前述各款之流動負債。 Current liabilities that cannot be classified into the headings above.
			2281	銷項稅額 sales tax payable	
			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	指到期日在一年以上之債務。 The liabilities are reasonably expected not to be liquidated within a year.

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		231		應付公司債 bonds payable	凡公司奉核准並已發行之公司債皆屬之。 Corporate bonds authorized and issued.
			2311	應付公司債 bonds payable	
			2312	應付公司債溢(折)價 premium(discount) on bonds payable	
		232		長期借款 long-term debt payable	指到期日在一年以上之借款。 Borrowing with due date beyond one year or one operating cycle.
			2321	長期銀行借款 long-term debt payable – bank	
			2322	長期借款－業主 long-term debt payable – owners	
			2323	長期借款－員工 long-term debt payable – employees	
			2324	長期借款－關係人 long-term debt payable – related parties	
			2325	長期借款－其他 long-term debt payable – other	
		233		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、應付帳款等。 Notes and accounts payable with
			2331	長期應付票據 long-term notes payable	

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			2332	長期應付帳款 long-term accounts payable	repayment period beyond one year or one operating cycle.
			2333	長期應付租賃負債 long-term capital lease liabilities	
			2337	長期應付票據及款項－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 tax revaluation increment	因土地重估增值而提列待繳之土地增值稅。 Provision for the land value incremental tax liability resulting from land revaluation.
			2341	估計應付土地增值稅 estimated accrued land value incremental tax payable	
		235		應計退休金負債 accrued pension liabilities	有支付員工退休金義務之商業，於員工在職期間依法提列之退休金準備。 Pension liability recognized by a business with the obligation to make future pension
			2351	應計退休金負債 accrued pension liabilities	

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					payments to its employees.
		236		其他金融負債-非流動 other financial liabilities- noncurrent	指具有按潛在不利於己之條件與另一方交換金融資產或金融負債之合約義務。 A contractual obligation to exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavorable to the entity.
			2361	公平價值變動列入損益之金融負債-非流動 financial liabilities at fair value through income statement – noncurrent	
			2362	避險之衍生性金融負債-非流動 derivative financial liability for hedging - noncurrent	
			2363	以成本衡量之金融負債-非流動 financial liabilities at cost - noncurrent	
			2369	金融負債評價調整-非流動 adjustments for change in value of financial liabilities - noncurrent	
		237		特別股負債－非流動 Preferred stock liability - noncurrent	指發行具金融負債性質之特別股。 The preferred stock for financial liability.
			2361	特別股負債 Preferred stock liability - noncurrent	

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		238		其他長期負債 other long-term liabilities	凡不屬於上列各項之長期負債皆屬之。
			2381	其他長期負債—其他 other long-term liabilities— other	Long-term liabilities that cannot be classified into the long- term liabilities headings above.
	28			其他負債 other liabilities	凡不屬於上列各項負債 皆屬之。 Liabilities that cannot be classified into the liabilities headings above
		281		遞延負債 deferred liabilities	指遞延收入、遞延所得 稅負債等。遞延收入係
			2811	遞延收入 deferred revenue	指：凡業經收納，而應 屬於以後各期享有之收 入。遞延所得稅負債係
			2814	遞延所得稅負債 deferred income tax liabilities	指：當暫時性差異係因 稅前財務所得大於課稅
			2818	其他遞延負債 other deferred liabilities	所得而發生，其所得稅 之影響，為遞延所得稅 負債。 Refer to deferred income, deferred income tax liabilities, and etc..Deferred income refers to income items received by a business to be

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					recorded as income in the future periods. Deferred income tax liabilities refer to the tax effects of temporary differences resulting from pretax financial income in excess of taxable income.
		286		存入保證金 deposits received	指收到客戶或他人存入供保證用之現金或其他資產。
			2861	存入保證金 guarantee deposit received	Cash or other assets received from customers or others for guarantee purpose.
		288		雜項負債 miscellaneous liabilities	指不能歸屬於前二款之其他負債。
			2888	雜項負債－其他 miscellaneous liabilities – other	Other liabilities that cannot be classified into the two headings above.
3				業主權益 owners' equity	指商業之全部資產減除全部負債後之餘額，歸屬業主之權益。 Owner's equity equals to that of total assets minus total liability.
	31			資本 capital	業主對商業投入之資本，並向主管機關登記
		311		資本(或股本) capital	

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			3111	普通股股本 capital – common stock	者，但不包括符合負債 性質之特別股。 Capital contributed by business owners and registered with the competent authority in charge but not including preferred stock liability.
			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	指非由營業結果所產生 之權益。 The equity not arising from the operating results.
		321		股票溢價 additional paid-in capital in excess of par	凡公司以高於普通股或 特別股面額之價格發行 股票，其所超收部份之 金額皆屬之。 The excess amount over the par value of common or prefer stock issued, which is received by a corporation.
			3211	普通股股票溢價 additional paid-in capital in excess of par- common stock	
			3212	特別股股票溢價 additional paid-in capital in excess of par- preferred stock	
			3214	庫藏股溢價公積 additional paid-in capital in excess of par- treasury stock	

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			3219	其他溢價公積 additional paid-in capital in excess of par- other	
		326		受贈公積 donated surplus	指與股本交易有關之受 領贈與，其範圍包括：
			3261	受贈公積 donated surplus	(1)受領股東贈與本公 司已發行之股票。 (2)股東依股權比例放 棄債權或依股權比 例捐贈資產凡受他 人捐贈，應按捐贈 物之公平價值列為 資本公積。 Additional paid-in capital resulting from gifts of assets donated to a business. Including the donated stock from stockholders and abandoned creditor's rights according to the percentage of equity.
		328		其他資本公積 other additional paid-in capital	凡不屬於上列各項之資 本公積皆屬之。 Paid-in capital that cannot be classified into the paid-in capital headings above.
			3281	權益法長期股權投資資 本公積 additional paid- in capital from investee under equity method	

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	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。 Net income that have been retained by the corporation at year- end. If the opposite occurs when the corporation has net losses the corporation retains those losses at year-end.
		331		法定盈餘公積 legal reserve	指依公司法或其他相關 法令規定，自盈餘中指 撥之公積。 Retained earnings appropriated according to Company Law or 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。 Retained earnings appropriated according to earnings distribution resolution or according to law or regulation.
			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	

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		335		未分配盈餘(或累積虧損) retained earnings-unappropriated (or accumulated deficit)	指未經指撥之盈餘或未經彌補之虧損。 Earnings not yet appropriated or deficits not yet compensated.
			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	指其他造成業主權益增加或減少之項目。 Other items increasing or decreasing the owner's equity.
		341		金融商品未實現損益 Unrealized gain or loss on financial instrument	指備供出售金融資產依公平價值衡量產生之未實現損益，及適用現金流量避險時避險工具屬有效避險部分損益。 Unrealized gain or loss on financial instrument in available-for sale or in cash flow hedging securities
			3411	金融商品未實現損益 Unrealized gain or loss on financial instrument	
		342		累積換算調整數 cumulative translation adjustment	係指本國商業在國外營運之分公司、子公司及採權益法評價之轉投資事業之外幣財務報表，換算為本國貨幣產生之
			3421	累積換算調整數 cumulative translation adjustment	

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					兌換差額。 Translation differences arising from translating the foreign currency financial statements of the foreign branches, subsidiaries and reinvestments accounted for under equity method into the local currency.
		343		未認列為退休金成本之 淨損失 net loss not recognized as pension cost	凡期末已認列退休金負債未達最低退休金負債而補列之金額，超過未認列前期服務成本加未認列過渡性淨給付義務（或減除未認列過渡性淨資產）之數屬之。
			3431	未認列為退休金成本之 淨損失 net loss not recognized as pension cost	The amount of additional liability, which exceeds the sum of unrecognized prior service cost and unrecognized transitional net assets or net benefit obligation. Additional pension liability is the difference between the recorded pension liability and the

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					minimum pension liability required to be recognized.
		344		未實現重估增值 unrealized revaluation increments	指固定資產、遞延資產及無形資產依法辦理資產重估價所產生之未實現重估增值。
			3441	未實現重估增值 unrealized revaluation increments	Increments in equity from revaluation of property, plant and equipment, depletable assets and intangible assets.
		345		庫藏股 treasury stock	指公司收回已發行股票尚未再出售或註銷者。
			3451	庫藏股 treasury stock	Issued shares that have been reacquired by the corporation and not yet resold or cancelled.
	36			少數股權 minority interest	指聯屬公司以外之投資者持有子公司之股份權益。
		361		少數股權 minority interest	A subsidiary's equity that is held by the investors other than these affiliated companies
			3611	少數股權 minority interest	
4				營業收入 operating revenue	指本期內因經常營業活動而銷售商品或提供勞務等所獲得之收入。

一級 科目 FIRST GRADE	二級 科目 SECOND GRADE	三級 科目 THIRD GRADE	四級 科目 FOURTH GRADE	名 稱 ACCOUNT	科目說明 EXPLANATION OF ACCOUNT
					Revenue from operating activities during this period.
	41			銷貨收入 sales revenue	指因銷售商品所賺得之收入。 Income earned from selling goods.
		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	凡已售出之商品或產品，因顧客退回而未能獲得之銷貨價款皆屬之。 A contra revenue account for goods or products sold but subsequently returned by the customer.
			4171	銷貨退回 sales return	
		419		銷貨折讓 sales discounts and allowances	凡出售商品或產品，因給予顧客折扣、讓價而未能獲得之銷貨價款皆屬之。 A contra revenue account for reduction in the selling price of goods or products sold.
			4191	銷貨折讓 sales discounts and allowances	

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	46			勞務收入 service revenue	指因提供勞務所賺得之收入。 Revenues earned from providing services.
		461		勞務收入 service revenue	
			4611	勞務收入 service revenue	
	47			業務收入 agency revenue	指因居間及代理業務或受委託等報酬所得之收入。 Revenues earned from compensation for intermediary and agent business or for acting as an assignee.
		471		業務收入 agency revenue	
			4711	業務收入 agency revenue	
	48			其他營業收入－其他 other operating revenue	指不能歸屬於前述各款之其他營業收入。 Other operating revenues that cannot be classified into the headings above.
		488		其他營業收入－其他 other operating revenue	
			4888	其他營業收入－其他 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。 Cost from operating activities during this period.
	51			銷貨成本 cost of goods sold	指銷售商品之原始成本或產品之製造成本。

一級 科目 FIRST GRADE	二級 科目 SECOND GRADE	三級 科目 THIRD GRADE	四級 科目 FOURTH GRADE	名 稱 ACCOUNT	科目說明 EXPLANATION OF ACCOUNT
		511		銷貨成本 cost of goods sold	Refer to the original costs of merchandise sold or the production costs 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	凡購進待銷之貨品均屬之。進貨退回及折讓應作為進貨成本之減項。Purchase of goods for sale. Purchase returns, discounts and allowances should be the deduction of purchases.
			5121	進貨 purchases	
			5122	進貨費用 purchase expenses	
			5123	進貨退出 purchase returns	
			5124	進貨折讓 purchase discounts and allowances	
		513		進料 material purchased	進料（製造業適用）：本科目適用於對存貨處理採用定期盤存制之製造業。凡購進原料及物料所發生之進價及應負擔之運費、保險費、關稅、公證費、棧租等皆屬之。The acquisition costs of all materials that can be traced directly to the cost object, including freight-in,
			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 discounts and allowances	

一級 科目 FIRST GRADE	二級 科目 SECOND GRADE	三級 科目 THIRD GRADE	四級 科目 FOURTH GRADE	名 稱 ACCOUNT	科目說明 EXPLANATION OF ACCOUNT
					insurance, import duty, notary fee and rent
		514		直接人工 direct labor	指能合理辨認係直接歸 屬於生產製成品所發生 之人工成本。 Labor cost that can be reasonably identified for the production of finished goods
			5141	直接人工 direct labor	
		515~ 518		製造費用 manufacturing overhead	適用於製造業，凡製造 業製造部門因從事生產 所發生之除原料及人工 成本以外之費用，及服 務部門所發生之費用皆 屬之。 Costs that cannot be classified as material and direct labor in the manufacturing or the service department.
			5151	間接人工 indirect labor	
			5152	租金支出 rent expense	
			5153	文具用品 supplies expense	
			5154	旅費 travelling expense	
			5155	運費 shipping expenses	
			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	

一級 科目 FIRST GRADE	二級 科目 SECOND GRADE	三級 科目 THIRD GRADE	四級 科目 FOURTH GRADE	名 稱 ACCOUNT	科目說明 EXPLANATION OF ACCOUNT
			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 service costs	
		561		勞務成本 service costs	
			5611	勞務成本 service costs	
	57			業務成本 agency costs	指因居間及代理業務或 受委託等所應負擔之成 本。 Costs incurred for intermediary and agent business or for acting as an assignee.
		571		業務成本 agency costs	
			5711	業務成本 agency costs	
	58			其他營業成本 other operating costs	指因其他營業收入所應 負擔之成本。

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		588		其他營業成本—其他 other operating costs	Expense incurred for earning other operating revenues.
			5888	其他營業成本—其他 other operating costs	
6				營業費用 operating expenses	指本期內銷售商品或提 供勞務等所應負擔之費 用。 Expenses arising from selling products or services.
	61			推銷費用 selling expenses	指本期內業務部門所發 生之費用。 Expenses incurred in selling products.
		615~ 618		推銷費用 selling expenses	
			6151	薪資支出 payroll expense	
			6152	租金支出 rent expense	
			6153	文具用品 supplies expense	
			6154	旅費 travelling expense	
			6155	運費 shipping expenses	
			6156	郵電費 postage expenses	
			6157	修繕費 repair(s) and maintenance (expense)	
			6159	廣告費 advertisement expense, advertisement	

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			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	凡管理及總務部門發生 之費用。 Any expense incurred in the administrative and general departments.

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		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	
			6253	文具用品 supplies expense	
			6254	旅費 travelling expense	
			6255	運費 shipping expenses	
			6256	郵電費 postage expenses	
			6257	修繕費 repair 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	

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			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			研究及發展費用 research and development expenses	凡為研究發展新產品、 改進生產技術、改進提 供勞務技術及改善製程 而發生之各項研究、改 良、實驗等費用皆屬 之。 Research, improvement and
		635~ 638	研究及發展費用 research and development expenses		
			6351	薪資支出 payroll expense	

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			6352	租金支出 rent expense	experiment expenses incurred for research and developing new products, improving production technology, technology for providing services and production process.
			6353	文具用品 office supplies	
			6354	旅費 travelling expense	
			6355	運費 shipping expenses	
			6356	郵電費 postage expenses	
			6357	修繕費 repair 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	

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7				營業外收益 non-operating revenue	指本期內非因經常營業活動所發生之收益。 The revenue not arising from operating activities.
	71~74			利息收入 interest revenue	指資金存放金融機構、借予他人或購買各種債務證券所產生之利息收入。 Interest revenues resulting from deposits with financial institution or loan to others.
		711		利息收入 interest revenue/income	指非以投資為業之商業，投資金融商品所產生之收益。 Investment income of a non-investment company, engaged in financing instruments.
			7111	投資收益 investment income	
		714		營業外收益 non-operating revenue	指本期內非因經常營業活動所發生之收益。 The revenue not arising from operating activities.
			7141	金融資產評價利益 Gain on valuation of financial asset	
			7142	金融負債評價利益 Gain on valuation of financial liability	

一級 科目 FIRST GRADE	二級 科目 SECOND GRADE	三級 科目 THIRD GRADE	四級 科目 FOURTH GRADE	名 稱 ACCOUNT	科目說明 EXPLANATION OF ACCOUNT
			7143	採權益法認列之投資收益 investment income recognized under equity method	
		715		兌換利益 foreign exchange gain	凡因外幣匯率變動所獲得之利益皆屬之。
			7151	兌換利益 foreign exchange gain	Gain from fluctuation in foreign currency exchange rate.
		716		處分投資收益 gain on disposal of investments	凡因處分金融資產及長期投資所獲得之利益皆屬之。
			7161	處分投資收益 gain on disposal of investments	Gain from disposal of short-term or long-term investments.
		717		處分資產溢價收入 gain on disposal of assets	凡因處分固定資產所獲得之利益屬之。
			7171	處分資產溢價收入 gain on disposal of assets	Gain from disposal of property, plant and equipment.
		718		減損迴轉利益 Gain on reversal of impairment loss	凡於資產負債表日評估有證據顯示資產(商譽除外)於以前年度所認列之減損損失，可能已不存在或減少，而迴轉之減損損失屬之。
			7181	減損迴轉利益 Gain on reversal of impairment loss	Reversal on impairment loss that was account for in prior financial period which

一級 科目 FIRST GRADE	二級 科目 SECOND GRADE	三級 科目 THIRD GRADE	四級 科目 FOURTH GRADE	名 稱 ACCOUNT	科目說明 EXPLANATION OF ACCOUNT
					can be proof to have lessen or not exist.
		748		其他營業外收益 other non-operating revenue	凡不屬於以上各項之營業外收益皆屬之。 Other non-operating revenue that cannot be classified into the headings above.
			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	其他營業外收益—其他 other non-operating revenue— other items	
	75~78			營業外費損 non-operating expenses	指本期內非因經常營業活動所發生之費損。 The expenses not arising from operating activities.
		751		利息費用 interest expense	凡向金融機構或他人借款等所發生之利息費用皆屬之。

一級 科目 FIRST GRADE	二級 科目 SECOND GRADE	三級 科目 THIRD GRADE	四級 科目 FOURTH GRADE	名 稱 ACCOUNT	科目說明 EXPLANATION OF ACCOUNT
			7511	利息費用 interest expense	Interest expense incurred as a result of borrowing from financial institutions or other persons.
		752		負債性特別股股息 dividends on preferred stock liabilities	指具負債性質之特別股所發放之股息。 Dividends passed by preferred stock liabilities.
			7521	負債性特別股股息 dividends on preferred stock liabilities	
		753		投資損失 investment loss	指非以投資為業之商業，投資金融商品所產生之損失。 Investment loss of a non-investment company, engaged in financing instruments.
			7531	金融資產評價損失 loss on valuation of financial asset	
			7532	金融負債評價損失 loss on valuation of financial liability	
			7533	採權益法認列之投資損失 investment loss recognized under equity method	
		754		兌換損失 foreign exchange loss	凡因外幣匯率變動而發生之損失皆屬之。 Loss from fluctuation of foreign currency exchange rate.
			7541	兌換損失 foreign exchange loss	
		755		處分資產損失 loss on disposal of investments	凡因資產出售、報廢、及遺失等所發生之損失皆屬之。

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			7551	處分資產損失 loss on disposal of investments	Loss from the sale, obsolescence, and loss of assets.
		768		減損損失 impairment loss	指資產帳面價值超過可 回收金額之部分。
			7681	減損損失 impairment loss	The book value of assets over recoverable amounts.
		788		其他營業外費損 other non-operating expenses	凡不屬於以上各項之營 業外費損皆屬之。
			7881	停工損失 loss on work stoppages	Other non-operating expense that cannot be classified into the headings above
			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	其他營業外費損—其他 other non-operating expenses— other	
	79			繼續營業部門稅前純益 (或純損) continuing operating income before tax	指營業收入、營業成 本、營業費用及營業外 收益、費損等項目之淨 額，應分別列示稅前純 益(或純損)、所得稅 費用或利益與稅後純益

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		791		繼續營業部門稅前純益 (或純損) continuing operating income before tax	(或純損)。 Income tax is computed based upon statutory tax rate
			7911	繼續營業部門稅前純益 (或純損) continuing operating income before tax	applied to current period accounting net income (higher than zero). In case of current period accounting net loss incurred, the income tax benefit is computed based upon statutory tax rate applied to past or future tax savings resulting from current period accounting net loss.
8				所得稅費用(或利益) income tax expense (or benefit)	指當期所得稅費用(利 益)及遞延所得稅費用 (利益)之合計數。 Refers to the sum of current income tax expense (benefit) and deferred tax expense (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)	

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	82			繼續營業部門稅後純益 (或純損) continuing operating income after tax	指已減除所得稅費用或 加計所得稅利益之繼續 營業部門稅後損益。 Refers to continuing operation after tax
		821		繼續營業部門稅後純益 (或純損) continuing operating income after tax	
			8211	繼續營業部門稅後純益 (或純損) continuing operating income after tax	
9				非經常營業損益 nonrecurring gain or loss	指本期內非因營業活動 所發生之費損。 The expense and loss not arising from operating activities.
	91			停業部門損益 discontinued operation income	凡商業處分某一營業部 門時，其自本年度開始 日至停業日或處分日間 之營業損益，應以稅後 淨額列示。 停業部門在當年度處分 完畢者，以處分損益稅 後淨額列示。停業部門 在當年度未處分完畢 者，其淨資產應按帳面 金額與淨公平價值孰低 評價。如淨公平價值低
		911		停業部門營業損益 operating income for discontinued operation	
			9111	停業部門營業損益 operating income for discontinued operation	

一級 科目 FIRST GRADE	二級 科目 SECOND GRADE	三級 科目 THIRD GRADE	四級 科目 FOURTH GRADE	名 稱 ACCOUNT	科目說明 EXPLANATION OF ACCOUNT
			9112	停業部門處分損益及依 淨公平價值衡量損益 loss(gain) on disposal or valuation of assets for sale discontinued operation	於帳面金額，應認列淨 公平價值衡量損失，沖 銷停業部門淨資產之帳 面金額。如淨公平價值 回升，得在原認列淨公 平價值衡量損失範圍內 認列回升利益。 Discontinued operation income includes loss(gain) on disposal of assets for sale and loss(gain) on valuation of assets for sale.
	92			非常損益 extraordinary gain or loss	指性質特殊且非經常發 生之損益皆屬之。
		921		非常損益 extraordinary gain or loss	Gain or loss that is unusual in nature and occurs infrequently.
			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	凡因會計原則變動所產 生之稅後累積影響數皆 屬之。 After-tax cumulative effects resulting from 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	

一級 科目 FIRST GRADE	二級 科目 SECOND GRADE	三級 科目 THIRD GRADE	四級 科目 FOURTH GRADE	名 稱 ACCOUNT	科目說明 EXPLANATION OF ACCOUNT
	94			少數股權淨利 minority interest income	係指聯屬公司以外的投資者按比列享有子公司之淨利。 The subsidiary's net income that is recognized by the investors other than these affiliated.
		941		少數股權淨利 minority interest income	
			9411	少數股權淨利 minority interest income	

The Code and Name of Account

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
1				assets	Economic resources controlled by an entity as a result of past transactions or events and from which future economic benefits probably are obtained.
	11~12			current assets	Current assets are cash and other assets expected to be converted to cash, sold, or consumed within a year
		111		cash and cash equivalents	Consists of cash on hand, cash in bank, revolving funds, petty cash and highly liquidity investments and cash that can be converted momentarily, but cash that is either restricted to be used only for specified purposes or by regulation or contracts is excluded.
			1111	cash on hand	
			1112	petty cash/ revolving funds	
			1113	cash in banks	
			1114	deposit account	
			1115	negotiable certificate of deposit	
			1116	cash in transit	
			1117	cash equivalents	
			1118	other cash and cash equivalents	
		112		short-term investments	Consists of financial assets at fair value

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
			1121	financial assets at fair value through income statement	through income statement, financial assets in available-for-sale and financial assets in held-to-maturity-current.
			1122	financial assets in available-for-sale	
			1123	financial assets in held-to-maturity	
			1129	Adjustments for change in value of investment	
		115		financial assets for hedging	financial assets on effective hedging should be valued by fair value and distinguished by liquidity
			1151	derivative financial assets for hedging	
			1156	Adjustments for change in value of derivative financial assets for hedging	
		113		notes receivable	A written promise that is expected to be collected by a business and should take stock the amounts uncollectible as settlement. Then account reasonable allowance to be the deduction of note receivable.
			1131	notes receivable	
			1132	discounted notes receivable	
			1137	notes receivable – related parties	
			1138	other notes receivable	
			1139	allowance for uncollectible accounts– notes receivable	
		114		accounts receivable	Trade receivables arising from the sale of products, goods or services to
			1141	accounts receivable	

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
			1142	installment accounts receivable	customers and should take stock the amounts uncollectible as settlement. Then account reasonable allowance to be the deduction of accounts receivable.
			1147	accounts receivable – related parties	
			1149	allowance for uncollectible accounts – accounts receivable	
		118		other receivables	Receivables not classified under the headings above and should take stock the amounts uncollectible as settlement. Then account reasonable allowance to be the deduction of other receivable.
			1184	earned revenue receivable	
			1185	income tax refund receivable	
			1187	other receivables – related parties	
			1188	other receivables – other	
			1189	allowance for uncollectible accounts – accounts receivable	
		121~122		inventories	Products, finished goods, by-products that are available for sale under normal operation; or work-in-process being processed that is expected to be sold when completed; or
			1211	merchandise inventory	
			1212	consigned merchandise	
			1213	merchandise in transit	

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
			1219	allowance to reduce inventory to market	materials or supplies that are expected to be used directly or indirectly in producing the goods (or services) available for sale.
			1221	finished goods	
			1222	consigned finished goods	
			1223	by-products	
			1224	work in process	
			1225	work in process – outsourced	
			1226	raw materials	
			1227	supplies	
			1228	materials and supplies in transit	
			1229	allowance to reduce inventory to market	
		125		prepaid expenses	Consists of prepaid payroll, prepaid rent, prepaid insurance, office supplies, prepaid income tax, and other prepaid expense that are expected to be consumed within one year.
			1251	prepaid payroll	
			1252	prepaid rents	
			1253	prepaid insurance	
			1254	office supplies	
			1255	prepaid income tax	
			1258	other prepaid expenses	
		126		prepayments	Cost and expenses that are paid in advance. But contract payments on property, plant and equipment purchased or on
			1261	prepayment for purchases	
			1268	other prepayments	

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
					construction-in-progress for construction to be used in operation should be classified under property, plant and equipment.
		128~129		other current assets	Current assets that cannot be classified under the above current asset headings.
			1281	prepaid sales tax	
			1282	overpaid sales tax	
			1283	temporary payments	
			1284	payment on behalf of others	
			1285	advances to employees	
			1286	refundable deposits	
			1287	restricted deposit	
			1291	deferred income tax assets(current)	
			1292	deferred foreign exchange losses	
			1293	owners' (stockholders') current account	
			1294	Trades' current account	
			1298	other current assets – other	
	13			funds and long-term investments	Assets and long-term investments that are designated for

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
					specific purposes.
		131		funds	Assets that are designated for specific purposes, for example, redemption fund, fund for improvement and expansion and contingency fund.
			1311	redemption fund (or sinking fund)	
			1312	fund for improvement and expansion	
			1313	contingency fund	
			1314	pension fund	
			1318	other funds	
		132-134		long-term investments	Long-term investments including investing in stock bonds and real estate.
			1321	financial assets at fair value through income statement - noncurrent	
			1322	financial assets in available-for-sale - noncurrent	
			1323	financial asset in held-to-maturity – noncurrent	
			1325	financial assets at cost - noncurrent	
			1329	Adjustments for change in value of investment	
			1331	long-term investments at equity	
			1341	long-term real estate investments	

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
			1345	cash surrender value of life insurance	
			1349	other long-term investments	
	14~15			Fixed assets	Assets which are purchased for continued and long-term use in earning profit in a business. They are written off against profits over their anticipated life by charging depreciation expenses (with exception of land). Accumulated depreciation is shown in the face of the balance sheet or in the notes.
		141		land	Land and perpetual land improvements for operating use.
			1411	land	
			1417	land – revaluation increments	
			1419	accumulated impairment – land	
		142		land improvements	Enhancements or improvements on the self-owned land that with limited useful lives.
			1421	land improvements	
			1427	land improvements – revaluation increments	

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
			1428	accumulated depreciation – land improvements	Self-owned buildings and their auxiliary equipment available for use in operation.
			1429	accumulated impairment – land improvements	
		143		buildings	
			1431	buildings	
			1437	buildings – revaluation increments	
			1438	accumulated depreciation – buildings	
			1439	accumulated impairment – buildings	Self-owned machinery that are used directly or indirectly in production, transportation equipment, office equipment and other equipment.
		144~ 146		machinery and equipment	
			1441	machinery	
			1447	machinery – revaluation increments	
			1448	accumulated depreciation – machinery	
			1449	accumulated impairment – machinery	
		151		leased assets	Assets leased under capital lease contracts.
			1511	leased assets	
			1518	accumulated depreciation – leased assets	

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
			1519	accumulated impairment – leased assets	
		152		leasehold improvements	Upgrading made to leased property under operating lease contracts.
			1521	leasehold improvements	
			1528	accumulated depreciation – leasehold improvements	
			1529	accumulated impairment – leasehold improvements	
		156		construction in progress and prepayments for equipment	Construction under progress or working in process, and prepayments for equipment purchased for use in operation.
			1561	construction in progress	
			1562	prepayments for equipment	
			1569	accumulated impairment – construction in progress	
		158		miscellaneous property, plant, and equipment	Assets that cannot be classified under the asset headings above.
			1581	miscellaneous property, plant, and equipment	

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
			1587	miscellaneous property, plant, and equipment – revaluation increments	
			1588	accumulated depreciation – miscellaneous property, plant, and equipment	
			1589	accumulated impairment – miscellaneous property, plant, and equipment	
	16			depletable assets	Natural resources, the value of which will be exhausted by mining, cutting and other consumption methods.
		161		depletable assets	Natural resources, the value of which will be exhausted by mining, cutting and other consumption methods.
			1611	natural resources	
			1617	natural resources – revaluation increments	
			1618	accumulated depletion – natural resources	
			1619	accumulated impairment – natural resources	
	17			intangible assets	The assets lacked physical substance

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
					but qualified economic value.
		171		trademarks	Trademark right held or purchased legally; valued at unamortized costs.
			1711	trademarks	
			1717	trademarks– revaluation increments	
			1719	accumulated impairment – trademarks	
		172		patents	The patent right held or purchased legally.
			1721	patents	
			1727	patents– revaluation increments	
			1729	accumulated impairment – patents	
		173		franchise	Franchise obtained for operation.
			1731	franchise	
			1739	accumulated impairment – franchise	
		174		copyright	Copyright held or purchased legally for the publishing and sale of original composition or translation of literature, art, academic article, music, motion picture and other similar works, and the right
			1741	copyright	
			1749	accumulated impairment – copyright	

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
					of performing art and music; valued at its unamortized costs.
		175		computer software cost	Computer software purchased or developed for sale, rent or other form of marketing.
			1751	computer software cost	
			1758	Accumulated amortization – computer software cost	
			1759	Accumulated impairment – computer software cost	
		176		goodwill	Goodwill acquired as a result of a purchase.
			1761	goodwill	
			1769	Accumulated impairment – goodwill	
		178		other intangible assets	Intangible assets that cannot be classified into the intangible asset headings above.
			1781	deferred pension costs	
			1782	leasehold improvements	
			1788	other intangible assets – other	
			1789	Accumulated impairment – other	
	18			other assets	Assets that cannot be classified into the asset headings above and which has

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
					recoverable period longer than one year.
		181		deferred assets	Expenditures incurred that will benefit over one year or one operating cycle and should be amortized over the future periods.
			1811	deferred bond issuance costs	
			1812	long-term prepaid rent	
			1813	long-term prepaid insurance	
			1814	deferred income tax assets – noncurrent	
			1815	prepaid pension cost	
			1818	other deferred assets	
		182		idle assets	Assets not under operating use currently.
			1821	idle assets	
		184		long-term notes , accounts and overdue receivables	Long-term notes, accounts receivable and overdue charges that due beyond one year or one operating cycle.
			1841	long-term notes	
			1842	long-term accounts	
			1843	overdue receivables	
			1847	long-term notes, accounts and overdue receivables– related parties	
			1848	other long-term receivables	

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
			1849	allowance for uncollectible accounts – long-term notes, accounts and overdue receivables	
		185		assets leased to others	Self-owned assets held for rent by a business which is not in the investment or leasing business.
			1851	assets leased to others	
			1859	accumulated depreciation – assets leased to other	
		186		refundable deposit	Cash or other assets deposited for guarantee purpose.
			1861	refundable deposit	
		188		miscellaneous assets	Other assets that cannot be classified under the other asset headings above.
			1881	restricted deposit	
			1888	miscellaneous assets - other	
2				liabilities	An obligation of an entity arising from past transactions or events, the settlement of which may result in the transfer or use of assets, provision of services or other yielding of economic benefits in the future.

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
	21~22			current liabilities	Liabilities which are reasonably expected to be liquidated with current assets or other current liabilities within a year.
		211		short-term debt	Loan or overdraft borrowed from financial institutions or other personal creditors, due within one year or one operating cycle.
			2111	bank overdraft	
			2112	bank loan	
			2114	short-term debt—owners	
			2115	short-term debt—employees	
			2117	short-term debt—related parties	
			2118	short-term debt – other	
		212		short-term notes and bills payable	Short-term note issued by financial institutions on behalf of the business, for obtaining capital from monetary market.
			2121	commercial paper payable	
			2122	bank acceptance	
			2128	other short-term notes and bills payable	
			2129	discount on short-term notes and bills payable	
		213		notes payable	Various notes to be paid by the business.
			2131	notes payable	
			2137	notes payable – related parties	

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
			2138	other notes payable	
		214		accounts payable	Various accounts to be paid by the business.
			2141	accounts payable	
			2147	accounts payable – related parties	
		215		other financial liabilities	A contractual obligation to exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavorable to the entity within a year.
			2151	financial liabilities at fair value through income statement	
			2152	derivative financial liability for hedging	
			2153	financial liabilities at cost	
			2159	Adjustments for change in value of financial liabilities	
		216		income tax payable	Income tax payable of the business which has not yet been paid.
			2161	income tax payable	
		217		accrued expenses	Expense incurred but not yet paid, including accrued payroll, accrued rent payable, accrued interest payable, accrued VAT payable, accrued taxes payable-other and other accrued expense payable.
			2171	accrued payroll	
			2172	rent payable	
			2173	accrued interest payable	
			2174	sales tax payable	
			2175	taxes payable–other	
			2178	other accrued expenses payable	

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
		218~ 219		other payables	Payables that cannot be classified as accounts payable.
			2184	payables on land and building	
			2185	Payables on equipment	
			2187	other payables – related parties	
			2191	dividend payable	
			2192	bonus payable	
			2193	compensation payable to directors and supervisors	
			2198	other payables – other	
		225		preferred stock liability – current	
			2251	preferred stock liability – current	
		226		unearned receipts	Various amounts collected in advance.
			2261	unearned sales revenue	
			2262	unearned revenue	
			2268	other unearned revenue	
		227		current portion of long-term liabilities	The portions of long-term liability payable by current assets or current liabilities or payable within one year or one operating cycle.
			2271	corporate bonds payable – current portion	

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
			2272	current portion of long-term loans payable	Current liabilities that cannot be classified into the headings above.
			2273	current portion of long-term notes and accounts payable	
			2277	current portion of long-term notes and accounts payables to related parties	
			2278	current portion of other long-term liabilities	
		228~229		other current liabilities	
			2281	sales tax payable	
			2283	temporary receipts	
			2284	receipts under custody	
			2285	estimated warranty liabilities	
			2291	deferred income tax liabilities	
			2292	deferred foreign exchange gain	
			2293	owners' current account	
			2294	current account with others	
			2298	other current liabilities – others	

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
	23			long-term liabilities	The liabilities are reasonably expected not to be liquidated within a year.
		231		bonds payable	Corporate bonds authorized and issued.
			2311	bonds payable	
			2312	premium(discount) on bonds payable	
		232		long-term debt payable	Borrowing with due date beyond one year or one operating cycle.
			2321	long-term debt payable – bank	
			2322	long-term debt payable – owners	
			2323	long-term debt payable – employees	
			2324	long-term debt payable – related parties	
			2325	long-term debt payable – other	
		233		long-term notes and accounts payable	Notes and accounts payable with repayment period beyond one year or one operation cycle.
			2331	long-term notes payable	
			2332	long-term accounts payable	
			2333	long-term capital lease liabilities	

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
			2337	Long-term notes and accounts payable – related parties	
			2338	other long-term payables	
		234		accrued liabilities for land tax revaluation increment	Provision for the land value incremental tax liability resulting from land revaluation.
			2341	estimated accrued land value incremental tax payable	
		235		accrued pension liabilities	Pension liability recognized by a business with the obligation to make future pension payments to its employees.
			2351	accrued pension liabilities	
		236		other financial liabilities– noncurrent	A contractual obligation to exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavorable to the entity.
			2361	financial liabilities at fair value through income statement – noncurrent	
			2362	derivative financial liability for hedging - noncurrent	
			2363	financial liabilities at cost - noncurrent	

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
			2369	adjustments for change in value of financial liabilities - noncurrent	
		237		Preferred stock liability - noncurrent	The preferred stock for financial liability.
			2361	Preferred stock liability - noncurrent	
		238		other long-term liabilities	Long-term liabilities that cannot be classified into the long-term liabilities headings above.
			2381	other long-term liabilities- other	
	28			other liabilities	Liabilities that cannot be classified into the liabilities headings above
		281		deferred liabilities	Refer to deferred income, deferred income tax liabilities, and etc..Deferred income refers to income items received by a business to be recorded as income in the future periods.Deferred income tax liabilities refer to the tax effects of temporary differences resulting
			2811	deferred revenue	
			2814	deferred income tax liabilities	
			2818	other deferred liabilities	

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
					from pretax financial income in excess of taxable income.
		286		deposits received	Cash or other assets received from customers or others for guarantee purpose.
			2861	guarantee deposit received	
		288		miscellaneous liabilities	Other liabilities that cannot be classified into the two headings above.
			2888	miscellaneous liabilities – other	
3				owners' equity	Owner's equity equals to that of total assets minus total liability.
	31			capital	Capital contributed by business owners and registered with the competent authority in charge but not including preferred stock liability.
		311		capital	
			3111	capital – common stock	
			3112	capital – preferred stock	
			3113	capital collected in advance	
			3114	stock dividends to be distributed	
			3115	capital	
	32			additional paid-in capital	The equity not arising from the operating results.
		321		additional paid-in capital in excess of par	The excess amount over the par value of common or prefer stock issued, which

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
			3211	additional paid-in capital in excess of par- common stock	is received by a corporation.
			3212	additional paid-in capital in excess of par- preferred stock	
			3214	additional paid-in capital in excess of par- treasury stock	
			3219	additional paid-in capital in excess of par- other	
		326		donated surplus	Additional paid-in capital resulting from gifts of assets donated to a business. Including the donated stock from stockholders and abandoned creditor's rights according to the percentage of equity.
			3261	donated surplus	
		328		other additional paid-in capital	Paid-in capital that cannot be classified into the paid-in capital headings above.
			3281	additional paid-in capital from investee under equity method	
	33			retained earnings (accumulated deficit)	Net income that have been retained by the corporation at year-end. If the opposite

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
					occurs when the corporation has net losses the corporation retains those losses at year-end.
		331		legal reserve	Retained earnings appropriated according to Company Law or related regulations.
			3311	legal reserve	
		332		special reserve	Retained earnings appropriated according to earnings distribution resolution or according to law or regulation.
			3321	contingency reserve	
			3322	improvement and expansion reserve	
			3323	special reserve for redemption of liabilities	
			3328	other special reserve	
		335		retained earnings-unappropriated (or accumulated deficit)	Earnings not yet appropriated or deficits not yet compensated.
			3351	accumulated profit or loss	
			3352	prior period adjustments	
			3353	net income or loss for current period	
	34			equity adjustments	Other items increasing or decreasing the

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
					owner's equity.
		341		Unrealized gain or loss on financial instrument	Unrealized gain or loss on financial instrument in available-for sale or in cash flow hedging securities
			3411	Unrealized gain or loss on financial instrument	
		342		cumulative translation adjustment	Translation differences arising from translating the foreign currency financial statements of the foreign branches, subsidiaries and reinvestments accounted for under equity method into the local currency.
			3421	cumulative translation adjustment	
		343		net loss not recognized as pension cost	The amount of additional liability, which exceeds the sum of unrecognized prior service cost and unrecognized transitional net assets or net benefit obligation. Additional pension liability is the difference between the recorded pension liability and the minimum pension liability required to be recognized.
			3431	net loss not recognized as pension cost	

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
		344		unrealized revaluation increments	Increments in equity from revaluation of property, plant and equipment, depletable assets and intangible assets.
			3441	unrealized revaluation increments	
		345		treasury stock	Issued shares that have been reacquired by the corporation and not yet resold or cancelled.
			3451	treasury stock	
	36			minority interest	A subsidiary's equity that is held by the investors other than these affiliated companies
		361		minority interest	
			3611	minority interest	
4				operating revenue	Revenue from operating activities during this period.
	41			sales revenue	Income earned from selling goods.
		411		sales revenue	
			4111	sales revenue	
			4112	installment sales revenue	
		417		sales return	A contra revenue account for goods or products sold but subsequently returned by the customer.
			4171	sales return	

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
		419		sales discounts and allowances	A contra revenue account for reduction in the selling price of goods or products sold.
			4191	sales discounts and allowances	
	46			service revenue	Revenues earned from providing services.
		461		service revenue	
			4611	service revenue	
	47			agency revenue	Revenues earned from compensation for intermediary and agent business or for acting as an assignee.
		471		agency revenue	
			4711	agency revenue	
	48			other operating revenue	Other operating revenues that cannot be classified into the headings above.
		488		other operating revenue	
			4888	other operating revenue	
5				operating costs	Cost from operating activities during this period.
	51			cost of goods sold	Refer to the original costs of merchandise sold or the production costs of goods sold.
		511		cost of goods sold	
			5111	cost of goods sold	
			5112	installment cost of goods sold	
		512		purchases	Purchase of goods for sale. Purchase returns, discounts and allowances should be the deduction of
			5121	purchases	
			5122	purchase expenses	
			5123	purchase returns	

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
			5124	purchase discounts and allowances	purchases.
		513		material purchased	The acquisition costs of all materials that can be traced directly to the cost object, including freight-in, insurance, import duty, notary fee and rent
			5131	material purchased	
			5132	charges on purchased material	
			5133	material purchase returns	
			5134	material purchase discounts and allowances	
		514		direct labor	Labor cost that can be reasonably identified for the production of finished goods
			5141	direct labor	
		515~518		manufacturing overhead	Costs that cannot be classified as material and direct labor in the manufacturing or the service department.
			5151	indirect labor	
			5152	rent expense	
			5153	supplies expense	
			5154	travelling expense	
			5155	shipping expenses	
			5156	postage expenses	
			5157	repair(s) and maintenance expense	
			5158	packing expenses	
			5161	utilities expense	
			5162	insurance expense	
			5163	manufacturing overhead – outsourced	
			5166	taxes	

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
			5168	depreciation expense	
			5169	various amortization	
			5172	meal expenses	
			5173	employee benefits/welfare	
			5176	training (expense)	
			5177	indirect materials	
			5188	other manufacturing expenses	
	56			service costs	Costs incurred for providing services.
		561		service costs	
			5611	service costs	
	57			agency costs	Costs incurred for intermediary and agent business or for acting as an assignee.
		571		agency costs	
			5711	agency costs	
	58			other operating costs	Expense incurred for earning other operating revenues.
		588		other operating costs	
			5888	other operating costs	
6				operating expenses	Expenses arising from selling products or services.
	61			selling expenses	Expenses incurred in selling products.
		615~618		selling expenses	
			6151	payroll expense	
			6152	rent expense	

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
			6153	supplies expense	
			6154	travelling expense	
			6155	shipping expenses	
			6156	postage expenses	
			6157	repair(s) and maintenance (expense)	
			6159	advertisement expense, advertisement	
			6161	utilities expense	
			6162	insurance expense	
			6164	entertainment expense	
			6165	donation expense	
			6166	taxes	
			6167	loss on uncollectible accounts	
			6168	depreciation expense	
			6169	various amortization	
			6172	meal expenses	
			6173	employee benefits/welfare	
			6175	commission expense	
			6176	Training expense	
			6188	other selling expenses	

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
	62			general & administrative expenses	Any expense incurred in the administrative and general departments.
		625~628		general & administrative expenses	
			6251	payroll expense	
			6252	rent expense	
			6253	supplies expense	
			6254	travelling expense	
			6255	shipping expenses	
			6256	postage expenses	
			6257	repair and maintenance expense	
			6259	advertisement expense, advertisement	
			6261	utilities expense	
			6262	insurance expense	
			6264	entertainment expense	
			6265	donation expense	
			6266	taxes	
			6267	loss on uncollectible accounts	
			6268	depreciation expense	
			6269	various amortization	
			6271	loss on export sales	
			6272	meal expenses	

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
			6273	employee benefits/welfare	
			6274	research and development expense	
			6275	commission expense	
			6276	training expense	
			6278	professional service fees	
			6288	other general and administrative expenses	
	63			research and development expenses	Research, improvement and experiment expenses incurred for research and developing new products, improving production technology, technology for providing services and production process.
		635~638		research and development expenses	
			6351	payroll expense	
			6352	rent expense	
			6353	office supplies	
			6354	travelling expense	
			6355	shipping expenses	
			6356	postage expenses	
			6357	repair and maintenance expense	
			6361	utilities expense	
			6362	insurance expense	
			6364	entertainment expense	
			6366	taxes	

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
			6368	depreciation expense	
			6369	various amortization	
			6372	meal expenses	
			6373	employee benefits/welfare	
			6376	training expense	
			6378	other research and development expenses	
7				non-operating revenue	The revenue not arising from operating activities.
	71~74			interest revenue	Interest revenues resulting from deposits with financial institution or loan to others.
		711		interest revenue/income	Investment income of a non-investment company, engaged in financing instruments.
			7111	investment income	
		714		non-operating revenue	The revenue not arising from operating activities.
			7141	Gain on valuation of financial asset	
			7142	Gain on valuation of financial liability	
			7143	investment income recognized under equity method	

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
		715		foreign exchange gain	Gain from fluctuation in foreign currency exchange rate.
			7151	foreign exchange gain	
		716		gain on disposal of investments	Gain from disposal of short-term or long-term investments.
			7161	gain on disposal of investments	
		717		gain on disposal of assets	Gain from disposal of property, plant and equipment.
			7171	gain on disposal of assets	
		718		Gain on reversal of impairment loss	Reversal on impairment loss that was account for in prior financial period which can be proof to have lessen or not exist.
			7181	Gain on reversal of impairment loss	
		748		other non-operating revenue	Other non-operating revenue that cannot be classified into the headings above.
			7481	donation income	
			7482	rent revenue/income	
			7483	commission revenue/income	
			7484	revenue from sale of scraps	
			7485	gain on physical inventory	
			7486	gain from price recovery of inventory	

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
			7487	gain on reversal of bad debts	
			7488	other non-operating revenue—other items	
	75~78			non-operating expenses	The expenses not arising from operating activities.
		751		interest expense	Interest expense incurred as a result of borrowing from financial institutions or other persons.
			7511	interest expense	
		752		dividends on preferred stock liabilities	Dividends passed by preferred stock liabilities.
			7521	dividends on preferred stock liabilities	
		753		investment loss	Investment loss of a non-investment company, engaged in financing instruments.
			7531	loss on valuation of financial asset	
			7532	loss on valuation of financial liability	
			7533	investment loss recognized under equity method	
		754		foreign exchange loss	Loss from fluctuation of foreign currency exchange rate.
			7541	foreign exchange loss	
		755		loss on disposal of investments	Loss from the sale, obsolescence, and loss of assets.

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT	
			7551	loss on disposal of investments		
		768		impairment loss	The book value of assets over recoverable amounts.	
			7681	impairment loss		
		788		other non-operating expenses	Other non-operating expense that cannot be classified into the headings above	
			7881	loss on work stoppages		
			7882	casualty loss		
			7885	loss on physical inventory		
			7886	loss for market price decline and obsolete and slow-moving inventories		
			7888	other non-operating expenses– other		
	79			continuing operating income before tax		Income tax is computed based upon statutory tax rate applied to current period accounting net income (higher than zero). In case of current period accounting net loss incurred, the income tax benefit is computed based
		791		continuing operating income before tax		
			7911	continuing operating income before tax		

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
					upon statutory tax rate applied to past or future tax savings resulting from current period accounting net loss.
8				income tax expense (or benefit)	Refers to the sum of current income tax expense (benefit) and deferred tax expense (benefit)
	81			income tax expense (or benefit)	
		811		income tax expense (or benefit)	
			8111	income tax expense (or benefit)	
	82			continuing operating income after tax	Refers to continuing operation after tax
		821		continuing operating income after tax	
			8211	continuing operating income after tax	
9				nonrecurring gain or loss	The expense and loss not arising from operating activities.
	91			discontinued operation income	Discontinued operation income includes loss(gain) on disposal of assets

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
		911		operating income for discontinued operation	for sale and loss(gain) on valuation of assets for sale.
			9111	operating income for discontinued operation	
			9112	loss(gain) on disposal or valuation of assets for sale discontinued operation	
	92			extraordinary gain or loss	Gain or loss that is unusual in nature and occurs infrequently.
		921		extraordinary gain or loss	
			9211	extraordinary gain or loss	
	93			cumulative effect of changes in accounting principles	After-tax cumulative effects resulting from changes in accounting principles.
		931		cumulative effect of changes in accounting principles	
			9311	cumulative effect of changes in accounting principles	
	94			minority interest income	The subsidiary's net income that is recognized by the investors other than
		941		minority interest income	

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
			9411	minority interest income	these affiliated.

