

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

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

		1184	應收收益	earned revenue receivable
		1185	應收退稅款	income tax refund receivable
		1187	其他應收款 — 關係人	other receivables – related parties
		1188	其他應收款 — 其他	other receivables – other
		1189	備抵呆帳 — 其他應收款	allowance for uncollectible accounts – other receivables
	121~122	存貨		inventories
		1211	商品存貨	merchandise inventory
		1212	寄銷商品	consigned goods
		1213	在途商品	goods in transit
		1219	備抵存貨跌價損失	allowance for reduction of inventory to market
		1221	製成品	finished goods
		1222	寄銷製成品	consigned finished goods
		1223	副產品	by-products
		1224	在製品	work in process
		1225	委外加工	work in process – outsourced
		1226	原料	raw materials
		1227	物料	supplies
		1228	在途原物料	materials and supplies in transit
		1229	備抵存貨跌價損失	allowance for reduction of inventory to market
	125	預付費用		prepaid expenses
		1251	預付薪資	prepaid payroll

		1252	預付租金	prepaid rents
		1253	預付保險費	prepaid insurance
		1254	用品盤存	office supplies
		1255	預付所得稅	prepaid income tax
		1258	其他預付費用	other prepaid expenses
	126	預付款項		prepayments
		1261	預付貨款	prepayment for purchases
		1268	其他預付款項	other prepayments
	128~129	其他流動資產		other current assets
		1281	進項稅額	VAT paid (or input tax)
		1282	留抵稅額	excess VAT paid (or overpaid VAT)
		1283	暫付款	temporary payments
		1284	代付款	payment on behalf of others
		1285	員工借支	advances to employees
		1286	存出保證金	refundable deposits
		1287	受限制存款	certificate of deposit-restricted
		1291	遞延所得稅資產	deferred income tax assets
		1292	遞延兌換損失	deferred foreign exchange losses
		1293	業主(股東)往來	owners'(stockholders') current account
		1294	同業往來	current account with others
		1298	其他流動資產—其他	other current assets – other
13	基金及長期投資			funds and long-term investments

		131	基金		funds
			1311	償債基金	redemption fund (or sinking fund)
			1312	改良及擴充基金	fund for improvement and expansion
			1313	意外損失準備基金	contingency fund
			1314	退休基金	pension fund
			1318	其他基金	other funds
		132	長期投資		long-term investments
			1321	長期股權投資	long-term equity investments
			1322	長期債券投資	long-term bond investments
			1323	長期不動產投資	long-term real estate investments
			1324	人壽保險現金解約價值	cash surrender value of life insurance
			1328	其他長期投資	other long-term investments
			1329	備抵長期投資跌價損失	allowance for excess of cost over market value of long-term investments
14~ 15	固定資產				property , plant, and equipment
		141	土地		land
			1411	土地	land
			1418	土地—重估增值	land – revaluation increments
		142	土地改良物		land improvements
			1421	土地改良物	land improvements
			1428	土地改良物 —重估增值	land improvements – revaluation increments

		1429	累積折舊 — 土地改良物	accumulated depreciation – land improvements
143	房屋及建物			buildings
		1431	房屋及建物	buildings
		1438	房屋及建物 — 重估增值	buildings – revaluation increments
		1439	累積折舊 — 房屋及建物	accumulated depreciation – buildings
144~146	機(器)具及設備			machinery and equipment
		1441	機(器)具	machinery
		1448	機(器)具 — 重估增值	machinery – revaluation increments
		1449	累積折舊 — 機(器)具	accumulated depreciation – machinery
151	租賃資產			leased assets
		1511	租賃資產	leased assets
		1519	累積折舊 — 租賃資產	accumulated depreciation – leased assets
152	租賃權益改良			leasehold improvements
		1521	租賃權益改良	leasehold improvements
		1529	累積折舊 — 租賃權益改良	accumulated depreciation – leasehold improvements
156	未完工程及預付購置設備款			construction in progress and prepayments for equipment
		1561	未完工程	construction in progress
		1562	預付購置設備款	prepayment for equipment

	158	雜項固定資產		miscellaneous property, plant, and equipment
		1581	雜項固定資產	miscellaneous property, plant, and equipment
		1588	雜項固定資產—重估增值	miscellaneous property, plant, and equipment – revaluation increments
		1589	累積折舊— 雜項固定資產	accumulated depreciation – miscellaneous property, plant, and equipment
16	遞耗資產			depletable assets
	161	遞耗資產		depletable assets
		1611	天然資源	natural resources
		1618	天然資源 —重估增值	natural resources –revaluation increments
		1619	累積折耗 —天然資源	accumulated depletion – natural resources
17	無形資產			intangible assets
	171	商標權		trademarks
		1711	商標權	trademarks
	172	專利權		patents
		1721	專利權	patents
	173	特許權		franchise
		1731	特許權	franchise
	174	著作權		copyright
		1741	著作權	copyright
	175	電腦軟體		computer software
		1751	電腦軟體	computer software cost
	176	商譽		goodwill
		1761	商譽	goodwill

	177	開辦費		organization costs
		1771	開辦費	organization costs
	178	其他無形資產		other intangibles
		1781	遞延退休金成本	deferred pension costs
		1782	租賃權益改良	leasehold improvements
		1788	其他無形資產—其他	other intangible assets – other
18	其他資產			other assets
	181	遞延資產		deferred assets
		1811	債券發行成本	deferred bond issuance costs
		1812	長期預付租金	long-term prepaid rent
		1813	長期預付保險費	long-term prepaid insurance
		1814	遞延所得稅資產	deferred income tax assets
		1815	預付退休金	prepaid pension cost
		1818	其他遞延資產	other deferred assets
	182	閒置資產		idle assets
		1821	閒置資產	idle assets
	184	長期應收票據及款項與催收帳款		long-term notes , accounts and overdue receivables
		1841	長期應收票據	long-term notes receivable
		1842	長期應收帳款	long-term accounts receivable
		1843	催收帳款	overdue receivables
		1847	長期應收票據及款項與催收帳款—關係人	long-term notes, accounts and overdue receivables– related parties

				1848	其他長期應收款項	other long-term receivables
				1849	備抵呆帳—長期應收票據及款項與催收帳款	allowance for uncollectible accounts – long-term notes, accounts and overdue receivables
			185	出租資產		assets leased to others
				1851	出租資產	assets leased to others
				1858	出租資產 —重估增值	assets leased to others – incremental value from revaluation
				1859	累積折舊 —出租資產	accumulated depreciation – assets leased to others
			186	存出保證金		refundable deposit
				1861	存出保證金	refundable deposits
			188	雜項資產		miscellaneous assets
				1881	受限制存款	certificate of deposit – restricted
				1888	雜項資產 —其他	miscellaneous assets – other
2	負債					liabilities
		21~ 22	流動負債		current liabilities	
			211	短期借款		short-term borrowings(debt)
				2111	銀行透支	bank overdraft
				2112	銀行借款	bank loan
				2114	短期借款 —業主	short-term borrowings – owners

		2115	短期借款 —員工	short-term borrowings – employees
		2117	短期借款 —關係人	short-term borrowings– related parties
		2118	短期借款 —其他	short-term borrowings – other
212	應付短期票券			short-term notes and bills payable
		2121	應付商業本票	commercial paper payable
		2122	銀行承兌匯票	bank acceptance
		2128	其他應付短期票券	other short-term notes and bills payable
		2129	應付短期票券折價	discount on short-term notes and bills payable
213	應付票據			notes payable
		2131	應付票據	notes payable
		2137	應付票據 —關係人	notes payable – related parties
		2138	其他應付票據	other notes payable
214	應付帳款			accounts pay able
		2141	應付帳款	accounts payable
		2147	應付帳款 —關係人	accounts payable – related parties
216	應付所得稅			income taxes payable
		2161	應付所得稅	income tax payable
217	應付費用			accrued expenses
		2171	應付薪工	accrued payroll
		2172	應付租金	accrued rent payable
		2173	應付利息	accrued interest payable
		2174	應付營業稅	accrued VAT payable

		2175	應付稅捐 —其他	accrued taxes payable— other
		2178	其他應付費用	other accrued expenses payable
218~219	其他應付款			other payables
		2181	應付購入遠匯款	forward exchange contract payable
		2182	應付遠匯款 —外幣	forward exchange contract payable – foreign currencies
		2183	買賣遠匯溢價	premium on forward exchange contract
		2184	應付土地房屋款	payables on land and building purchased
		2185	應付設備款	Payables on equipment
		2187	其他應付款 —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
226	預收款項 advance receipts			
		2261	預收貨款	sales revenue received in advance
		2262	預收收入	revenue received in advance
		2268	其他預收款	other advance receipts
227	一年或一營業週期內到期長期負債			long-term liabilities -current portion

			2271	一年或一營業週期內到期公司債	corporate bonds payable – current portion
			2272	一年或一營業週期內到期長期借款	long-term loans payable – current portion
			2273	一年或一營業週期內到期長期應付票據及款項	long-term notes and accounts payable due within one year or one operating cycle
			2277	一年或一營業週期內到期長期應付票據及款項—關係人	long-term notes and accounts payables to related parties – current portion
			2278	其他一年或一營業週期內到期長期負債	other long-term liabilities – current portion
			228~229	其他流動負債	other current liabilities
			2281	銷項稅額	VAT received(or output tax)
			2283	暫收款	temporary receipts
			2284	代收款	receipts under custody
			2285	估計售後服務/保固負債	estimated warranty liabilities
			2291	遞延所得稅負債	deferred income tax liabilities
			2292	遞延兌換利益	deferred foreign exchange gain
			2293	業主(股東)往來	owners' current account
			2294	同業往來	current account with others
			2298	其他流動負債—其他	other current liabilities – others
23				長期負債	long-term liabilities

231	應付公司債		corporate bonds payable
	2311	應付公司債	corporate bonds payable
	2319	應付公司債溢(折)價	premium(discount) on corporate bonds payable
232	長期借款		long-term loans payable
	2321	長期銀行借款	long-term loans payable – bank
	2324	長期借款 —業主	long-term loans payable – owners
	2325	長期借款 —員工	long-term loans payable – employees
	2327	長期借款 —關係人	long-term loans payable – related parties
	2328	長期借款 —其他	long-term loans payable – other
233	長期應付票據及款項		long-term notes and accounts payable
	2331	長期應付票據	long-term notes payable
	2332	長期應付帳款	long-term accounts payable
	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 value increment tax

				2341	估計應付土地增值稅	estimated accrued land value incremental tax pay-able
		235	應計退休金負債			accrued pension liabilities
				2351	應計退休金負債	accrued pension liabilities
		238	其他長期負債			other long-term liabilities
				2388	其他長期負債—其他	other long-term liabilities – other
	28	其他負債				other liabilities
		281	遞延負債			deferred liabilities
				2811	遞延收入	deferred revenue
				2814	遞延所得稅負債	deferred income tax liabilities
				2818	其他遞延負債	other deferred liabilities
		286	存入保證金			deposits received
				2861	存入保證金	guarantee deposit received
		288	雜項負債			miscellaneous liabilities
				2888	雜項負債 一其他	miscellaneous liabilities – other
3	業主權益					owners' equity
		31	資本			capital
			311	資本（或股本）		capital
				3111	普通股股本	capital – common stock
				3112	特別股股本	capital – preferred stock
				3113	預收股本	capital collected in advance
				3114	待分配股票股利	stock dividends to be distributed

			3115	資本	capital
32	資本公積				additional paid-in capital
	321	股票溢價			paid-in capital in excess of par
		3211	普通股股票溢價		paid-in capital in excess of par- common stock
		3212	特別股股票溢價		paid-in capital in excess of par- preferred stock
	323	資產重估增值準備			capital surplus from assets revaluation
		3231	資產重估增值準備		capital surplus from assets revaluation
	324	處分資產溢價公積			capital surplus from gain on disposal of assets
		3241	處分資產溢價公積		capital surplus from gain on disposal of assets
	325	合併公積			capital surplus from business combination
		3251	合併公積		capital surplus from business combination
	326	受贈公積			donated surplus
		3261	受贈公積		donated surplus
	328	其他資本公積			other additional paid-in capital
		3281	權益法長期股權投資資本公積		additional paid-in capital from investee under equity method
		3282	資本公積— 庫藏股票交易		additional paid-in capital – treasury stock trans-actions
33	保留盈餘(或累積虧損)				retained earnings (accumulated deficit)
	331	法定盈餘公積			legal reserve

		3311	法定盈餘公積	legal reserve
	332	特別盈餘公積		special reserve
		3321	意外損失準備	contingency reserve
		3322	改良擴充準備	improvement and expansion reserve
		3323	償債準備	special reserve for redemption of liabilities
		3328	其他特別盈餘公積	other special reserve
	335	未分配盈餘(或累積虧損)		retained earnings-unappropriated (or accumulated deficit)
		3351	累積盈虧	accumulated profit or loss
		3352	前期損益調整	prior period adjustments
		3353	本期損益	net income or loss for current period
34	權益調整			equity adjustments
	341	長期股權投資未實現跌價損失		unrealized loss on market value decline of long-term equity investments
		3411	長期股權投資未實現跌價損失	unrealized loss on market value decline of long-term equity investments
	342	累積換算調整數		cumulative translation adjustment
		3421	累積換算調整數	cumulative translation adjustments
	343	未認列為退休金成本之淨損失		net loss not recognized as pension cost
		3431	未認列為退休金成本之淨損失	net loss not recognized as pension costs

		35	庫藏股			treasury stock
			351	庫藏股		treasury stock
				3511	庫藏股	treasury stock
		36	少數股權			minority interest
			361	少數股權		minority interest
				3611	少數股權	minority interest
4	營業收入					operating revenue
		41	銷貨收入			sales revenue
			411	銷貨收入		sales revenue
				4111	銷貨收入	sales revenue
				4112	分期付款銷貨收入	installment sales revenue
			417	銷貨退回		sales return
				4171	銷貨退回	sales return
			419	銷貨折讓		sales allowances
				4191	銷貨折讓	sales discounts and allowances
		46	勞務收入			service revenue
			461	勞務收入		service revenue
				4611	勞務收入	service revenue
		47	業務收入			agency revenue
			471	業務收入		agency revenue
				4711	業務收入	agency revenue
		48	其他營業收入			other operating revenue
			488	其他營業收入—其他		other operating revenue
				4888	其他營業收入—其他	other operating revenue – other
5	營業成本					operating costs

51	銷貨成本			cost of goods sold
	511	銷貨成本		cost of goods sold
		5111	銷貨成本	cost of goods sold
		5112	分期付款銷貨成本	installment cost of goods sold
512	進貨		purchases	
		5121	進貨	purchases
		5122	進貨費用	purchase expenses
		5123	進貨退出	purchase returns
		5124	進貨折讓	charges on purchased merchandise
513	進料		materials purchased	
		5131	進料	material purchased
		5132	進料費用	charges on purchased material
		5133	進料退出	material purchase returns
		5134	進料折讓	material purchase allowances
514	直接人工		direct labor	
		5141	直接人工	direct labor
515~518	製造費用		manufacturing overhead	
		5151	間接人工	indirect labor
		5152	租金支出	rent expense, rent
		5153	文具用品	office supplies (expense)
		5154	旅費	travelling expense, travel

			5155	運費	shipping expenses, freight
			5156	郵電費	postage (expenses)
			5157	修繕費	repair(s) and maintenance (expense)
			5158	包裝費	packing expenses
			5161	水電瓦斯費	utilities (expense)
			5162	保險費	insurance (expense)
			5163	加工費	manufacturing overhead – outsourced
			5166	稅捐	taxes
			5168	折舊	depreciation expense
			5169	各項耗竭及攤提	various amortization
			5172	伙食費	meal (expenses)
			5173	職工福利	employee benefits/welfare
			5176	訓練費	training (expense)
			5177	間接材料	indirect materials
			5188	其他製造費用	other manufacturing expenses
56	勞務成本製				ervice costs
	561	勞務成本			service costs
		5611	勞務成本		service costs
57	業務成本				gency costs
	571	業務成本			agency costs
		5711	業務成本		agency costs
58	其他營業成本				other operating costs
	588	其他營業成本—其他			other operating costs-other
		5888	其他營業成本—其他		other operating costs – other

6	營業費用					operating expenses
		61	推銷費用			selling expenses
			615~618	推銷費用		selling expenses
				6151	薪資支出	payroll expense
				6152	租金支出	rent expense, rent
				6153	文具用品	office supplies (expense)
				6154	旅費	travelling expense, travel
				6155	運費	shipping expenses, freight
				6156	郵電費	postage (expenses)
				6157	修繕費	repair(s) and maintenance (expense)
				6159	廣告費	advertisement expense, advertisement
				6161	水電瓦斯費	utilities (expense)
				6162	保險費	insurance (expense)
				6164	交際費	entertainment (expense)
				6165	捐贈	donation (expense)
				6166	稅捐	taxes
				6167	呆帳損失	loss on uncollectible accounts
				6168	折舊	depreciation expense
				6169	各項耗竭及攤提	various amortization
				6172	伙食費	meal (expenses)
				6173	職工福利	employee benefits/welfare
				6175	佣金支出	commission (expense)
				6176	訓練費	training (expense)

			6188	其他推銷費用	other selling expenses
62	管理及總務費用				general & administrative expenses
	625~628	管理及總務費用			general & administrative expenses
			6251	薪資支出	payroll expense
			6252	租金支出	rent expense, rent
			6253	文具用品	office supplies
			6254	旅費	travelling expense, travel
			6255	運費	shipping expenses, freight
			6256	郵電費	postage (expenses)
			6257	修繕費	repair(s) and maintenance (expense)
			6259	廣告費	advertisement expense, advertisement
			6261	水電瓦斯費	utilities (expense)
			6262	保險費	insurance (expense)
			6264	交際費	entertainment (expense)
			6265	捐贈	donation (expense)
			6266	稅捐	taxes
			6267	呆帳損失	loss on uncollectible accounts
			6268	折舊	depreciation expense
			6269	各項耗竭及攤提	various amortization
			6271	外銷損失	loss on export sales
			6272	伙食費	meal (expenses)
			6273	職工福利	employee benefits/welfare
			6274	研究發展費用	research and development expense

			6275	佣金支出	commission (expense)
			6276	訓練費	training (expense)
			6278	勞務費	professional service fees
			6288	其他管理及總務費用	other general and administrative expenses
63	研究發展費用				research and development expenses
	635~638	研究發展費用			research and development expenses
			6351	薪資支出	payroll expense
			6352	租金支出	rent expense, rent
			6353	文具用品	office supplies
			6354	旅費	travelling expense, travel
			6355	運費	shipping expenses, freight
			6356	郵電費	postage (expenses)
			6357	修繕費	repair(s) and maintenance (expense)
			6361	水電瓦斯費	utilities (expense)
			6362	保險費	insurance (expense)
			6364	交際費	entertainment (expense)
			6366	稅捐	taxes
			6368	折舊	depreciation expense
			6369	各項耗竭及攤提	various amortization
			6372	伙食費	meal (expenses)
			6373	職工福利	employee benefits/welfare
			6376	訓練費	training (expense)
			6378	其他研究發展費用	other research and development expenses

7	營業外 收入及 費用				non-operating revenue and expenses, other income(expense)
		71-74	營業外收入		non-operating revenue
		711	利息收入		interest revenue
			7111	利息收入	interest revenue/income
		712	投資收益		investment income
			7121	權益法認列之投資收益	investment income recognized under equity method
			7122	股利收入	dividends income
			7123	短期投資市價回升利益	gain on market price recovery of short-term investment
		713	兌換利益		foreign exchange gain
			7131	兌換利益	foreign exchange gain
		714	處分投資收益		gain on disposal of investments
			7141	處分投資收益	gain on disposal of investments
		715	處分資產溢價收入		gain on disposal of assets
			7151	處分資產溢價收入	gain on disposal of assets
		748	其他營業外收入		other non-operating revenue
			7481	捐贈收入	donation income
			7482	租金收入	rent revenue/income
			7483	佣金收入	commission revenue/income
			7484	出售下腳及廢料收入	revenue from sale of scraps

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

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

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