

代碼	科目名稱	科目說明（中文）	科目說明（英文）
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、零用金等，不包括已指定用途或依法律或契約受有限制者。	Consisting of cash on hand, cash in bank, revolving funds and petty cash, but cash that is either restricted to be used only for specified purposes or by regulation or contracts is excluded.
112	短期投資 (short-term investment)	指購入具公開市場，隨時可變現，且不以控制被投資公司或與其建立密切業務關係為目的之有價證券。	The marketable securities purchased, which can be converted into cash anytime, and which is not intended to control the investee or to establish close business relationship with the investee.
113	應收票據 (notes receivable)	商業應收之各種票據。	A written promise that is expected to be collected by a business.
114	應收帳款 (accounts receivable)	凡因出售產品、商品或提供勞務等營業收入所發生而應收取之一年或一個營業週期內到期帳款屬之。	Trade receivables arising from the sale of products, goods or services to customers that are expected to be collected within one year or one operating cycle.
118	其他應收款 (other receivables)	指不能歸屬於應收帳款之款項。	Receivables not classified under the headings above.
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 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.
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，能在一年或一營業週期內消耗者。	Consisting 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 or one operating cycle.
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	Cost and expenses that are paid in advance. But contract payments on property, plant and equipment purchased or on

		之未完工程營造款，應列入固定資產項下。	construction-in-progress for construction to be used in operation should be classified under 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.
131	基金 (funds)	指為特定用途所提列之資產。	Assets that are designated for specific purposes.
132	長期投資 (long-term investments)	為營業目的或獲取控制權所為之投資，及因理財目的所購入無公開市場之股票、一年或一個營業週期以後方能兌現之債券及不動產投資屬之。	Investments made for business purposes or gaining control, non-marketable equity securities, bonds convertible into cash beyond one year or one operating cycle and real estate investments purchased for financing purpose.
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.
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。	Enhancements or improvements on the self-owned land that with limited useful lives.
143	房屋及建物 (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.
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。	Self-owned machinery that are used directly or indirectly in production, transportation equipment, office equipment and other equipment.
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.
152	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.
156	未完工程及預付購置設備款 (construction in progress and prepayments for	指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.

	equipment)		
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.
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耗竭之天然資源。	Natural resources, the value of which will be exhausted by mining, cutting and other consumption methods.
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.
172	專利權 (patents)	指依法取得或購入之專利權。	The patent right held or purchased legally.
173	特許權 (franchise)	凡為營業而取得之特許權屬之。	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.
175	電腦軟體 (computer software)	指對於購買或開發以供出售、出租或以其他方式行銷之電腦軟體。	Computer software purchased or developed for sale, rent or other form of marketing.
176	商譽 (goodwill)	指出價取得之商譽。	Goodwill acquired as a result of a purchase. Goodwill is valued at its unamortized costs.
177	開辦費 (organization costs)	指商業在創業期間因設立所發生之必要支出。	All necessary expense incurred by a business in launching business during the developmental stage.
178	其他無形資產 (other intangibles)	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.
181	遞延資產 (deferred assets)	指已發生之支出，其效益超過一年或一個營業週期，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.
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.

184	長期應收票據及款項與催收帳款 (long-term notes, accounts and overdue receivables)	指收款期間在一年或一個營業週期以上之應收票據、帳款及催收帳款。	Long-term notes, accounts receivable and overdue charges that due beyond one year or one operating cycle.
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 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。	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。	Other assets that cannot be classified under the other asset headings above.
211	短期借款 (short-term borrowings(debt))	指向金融機構或他人借入及透支之款項，其償還期限在一年或一個營業週期以內者。	Loan or overdraft borrowed from financial institutions or other personal creditors, due within one year or one operating cycle.
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。	Short-term note issued by financial institutions on behalf of the business, for obtaining capital from monetary market.
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.
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.
216	應付所得稅 (income taxes payable)	應付未付之營利事業所得稅。	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。	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.
218~219	其他應付款	指不能歸屬於應付帳款之款	Payables that cannot be classified as

	(other payables)	項。	accounts payable.
226	預收款項 (advance receipts)	指預為收納之各種款項。	Various amounts collected in advance.
227	一年或一營業週期內到期長期負債 (long-term liabilities-current portion)	長期負債將於一年內或一個營業週期內到期，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.
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.
231	應付公司債 (corporate bonds payable)	凡公司奉核准並已發行之公司債皆屬之。	Corporate bonds authorized and issued.
232	長期借款 (long-term loans payable)	指到期日在一年或一個營業週期以上之借款。	Borrowing with due date beyond one year or one operating cycle.
233	長期應付票據及款項 (long-term notes and accounts payable)	指付款期間在一年或一個營業週期以上之應付票據、應付帳款等。	Notes and accounts payable with repayment period beyond one year or one operation cycle.
234	估計應付土地增值稅 (accrued liabilities for land value increment tax)	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.
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 payments to its employees.
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。	Long-term liabilities that cannot be classified into the long-term 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。遞延所得稅負債係指：當暫時性差異係因稅前財務所得大於課稅所得而發生，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 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。	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。	Other liabilities that cannot be classified into the two headings above.
311	資本（或股本） (capital)	業主對商業投入之資本，並向主管機關登記者。	Capital contributed by business owners and registered with the competent authority in charge.
321	股票溢價 (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.
323	資產重估增值準備 (capital surplus from assets revaluation)	凡固定資產、遞耗資產及無形資產辦理重估增值之數皆屬之。	Increments in equity from revaluation of property, plant and equipment, depletable assets and intangible assets.
324	處分資產溢價公積 (capital surplus from gain on disposal of assets)	凡處分固定資產之溢價收入，於減除應納所得稅後之餘額轉列資本公積者皆屬之。	After-tax gain on disposal of fixed assets transferred to additional paid-in capital.
325	合併公積 (capital surplus from business combination)	自因合併而消滅之商業所承受之資產價額，減除自該商業所承擔之債務額及對該商業股東給付額之餘額	Balance from deducting liabilities from assets assumed as a result of merger and after payment to the owners of the extinguished business.
326	受贈公積 (donated surplus)	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.

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
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.
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.
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.
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)	指長期股權投資採成本與市價孰低法評價，當總市價較總成本為低，所認列之未實現跌價損失。	Unrealized loss recognized when market value of long-term investments below their costs under the lower of cost or market valuation method.
342	累積換算調整數 (cumulative translation adjustment)	係指本國企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。	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
351	庫藏股	指公司收回已發行股票尚未	Issued shares that have been reacquired by

	(treasury stock)	再出售或註銷者。	the corporation and not yet resold or cancelled.
361	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。	A subsidiary's equity that is held by the investors other than these affiliated companies
411	銷貨收入 (sales revenue)	指因銷售商品所賺得之收入。	Income earned from selling goods.
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.
419	銷貨折讓 (sales allowances)	凡出售商品或產品，因給予顧客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.
461	勞務收入 (service revenue)	指因提供勞務所賺得之收入。	Revenues earned from providing services.
471	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.
488	其他營業收入 (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.
511	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。	Refer to the original costs of merchandise sold or the production costs of goods sold.
512	進貨 (purchases)	凡購進待銷之貨品均屬之。	Purchase of goods for sale.
513	進料 (materials 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, 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
515-518	製造費用	適用於製造業，凡製造業製造	Costs that cannot be classified as material

	(manufacturing overhead)	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。	and direct labor in the manufacturing or the service department
561	勞務成本 (service costs)	指提供勞務所應負擔之成本。	Costs incurred for providing services.
571	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 assignee.
588	其他營業成本 (other operating costs)	指因其他營業收入所應負擔之成本。	Expense incurred for earning other operating revenues.
615-618	推銷費用 (selling expenses)	凡因銷售商品所發生之相關費用。	Expenses incurred in selling products.
625-628	管理及總務費用 (general & administrative expenses)	凡管理及總務部門發生之費用皆屬之。	Any expense incurred in the administrative and general departments.
635-638	研究發展費用 (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 experiment expenses incurred for research and developing new products, improving production technology, technology for providing services and production process.
711	利息收入 (interest revenue)	凡存放金融機構、融資貸與他人等所產生之利息收入皆屬之。	Interest revenues resulting from deposits with financial institution or loan to others.
712	投資收益 (investment income)	凡非以投資為業之公司，因從事短期及長期投資，依成本法取得之股利收入，及依權益法按持股比例認列之被投資公司本期盈餘等投資收益屬之。	Investment income of a non-investment company, engaged in short-term or long-term investments, including dividends received under cost method and income recognized under the equity method based on the investor's percentage of ownership in the investee company's current period income.
713	兌換利益	凡因外幣匯率變動所獲得之	Gain from fluctuation in foreign currency

	(foreign exchange gain)	利益皆屬之。	exchange rate.
714	處分投資收益 (gain on disposal of investments)	凡因處分短期及長期投資所獲得之利益皆屬之。	Gain from disposal of short-term or long-term investments.
715	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。	Gain from disposal of property, plant and equipment.
748	其他營業外收入 (other non-operating revenue)	凡不屬於以上各項之營業外收入皆屬之。	Other non-operating revenue that cannot be classified into the headings above
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。	Interest expense incurred as a result of borrowing from financial institutions or other persons.
752	投資損失 (investment loss)	凡非以投資為業之公司，因從事短期及長期投資，在按「成本與市價孰低」法評價時所認列之未實現跌價損失，或從事長期投資，在依權益法按持股比例認列被投資公司本期虧損時所認列之投資損失屬之。	Investment loss of a non-investment company, engaged in short-term or long-term investments, including unrealized loss on investments based on the lower of cost-or-market method, and loss recognized when making long-term investments, under the equity method based on the investor's percentage of ownership in the investee company's current period net losses.
753	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.
754	處分投資損失 (loss on disposal of investments)	凡因處分短期及長期投資而發生之損失皆屬之。	Loss from disposal of short-term or long-term investments.
755	處分資產損失 (loss on disposal of assets)	凡因資產出售、報廢、及遺失等所發生之損失皆屬之。	Loss from the sale, obsolescence, and loss of assets.

788	其他營業外費用 (other non-operating expenses)	凡不屬於以上各項之營業外費用皆屬之。	Other non-operating expense that cannot be classified into the headings above
811	所得稅費用或利益 (income tax expense or benefit)	係指當期所得稅費用(利益)及遞延所得稅費用(利益)之合計數	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 upon statutory tax rate applied to past or future tax savings resulting from current period accounting net loss.
911	停業部門損益-停業前營業損益 (income(loss)from operations of discontinued segments)	凡企業處分某一營業部門時，其截至核准停業日止之該部門年度營業損益稅後淨額皆屬之。	The net after-tax operating revenue or loss from the discontinued department prior to the authorized business cessation date.
912	停業部門損益-處分損益 (gain(loss) from disposal of discontinued segments)	凡企業處分某一營業部門時，其自核准停業日起至完成處分日止之該部門處分期間營業損益及直接處分損益稅後淨額皆屬之。	The net after-tax gain from disposal of a department and the operating revenues or losses from the authorized business cessation date to the disposal completion date.
921	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。	Gain or loss that is unusual in nature and occurs infrequently.
931	會計原則變動之累積影響數 (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.
941	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

