會計科目中英對照及編碼

				竹日十 乎到 照 及 彌林	
一級	二級	三級	四級	名 稱	科目說明
科目	科目	科目	科目		EXPLANATION
	SECOND		FOURTH	ACCOUNT	OF ACCOUNT
GRADE 1	GRADE	GRADE	GRADE	資產 assets	
				貝座 dooelo	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
					期未来能提供經濟效益
					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	指現金、短期投資及其
				current assets	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	包括庫存現金、銀行存
				and cash equivalents	款及週轉金、零用金,
			1111	庫存現金	及隨時可轉換成定額現
				cash on hand	金且即將到期而其利率
			1112	零用金/週轉金 petty	變動對其價值影響甚少
				cash/revolving funds	之短期且具高度流動性
			1113	銀行存款	之投資。不包括已指定
				cash in banks	一般真你还得或契約受
					用还以低估件以天创文
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一級	二級	三級	四級	名 稱	科目說明
科目	科目	科目	科目		EXPLANATION
FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	OF ACCOUNT
GRADE	GRADE	GRADE		定期存款	有限制者。
				deposit account	Consists of cash on
			1115	可轉讓定存單	hand, cash in bank,
				negotiable certificate of	revolving funds, petty
				deposite	cash and highly
			1116	在途現金	liquidity investments
				cash in transit	and cash that can be
			1117	約當現金	converted momentarily, but cash
				cash equivalents	that is either restricted
			1118	其他現金及約當現金	to be used only for
				other cash and cash	specified purposes or
				equivalents	by regulation or
					contracts is excluded.
		112		短期投資 short-term	指短期性之投資,包括
				investments	公平價值變動列入損益
			1121	公平價值變動列入損益	之金融資產、備供出售
				之金融資產	金融資產及持有到期日
				financial assets at fair	金融資產。
				value through income	Consists of financial
┣───			1122	statement 備供出售金融資產	assets at fair value
			1122	确供面售金融員產 financial assets in	through income statement, financial
				available-for-sale	assets in available-for-
			1123	持有至到期日金融資產	sale and financial
				financial assets in	assets in held-to-
				held-to-maturity	maturity-current.
			1129	金融資產評價調整	
				Adjustments for	
				change in value of	
				investment	

一級 科目	二級 科目	三級 科目	四級 科目	名 稱	科目說明 EXPLANATION
FIRST	SECOND	THIRD	FOURTH	ACCOUNT	OF ACCOUNT
		115		避險性金融資產 financial assets for	指依避險會計指定且為 有效避險工具之金融資
			4454	hedging	產,應以公平價值衡
			1151	避險之衍生性金融資產 derivative financial assets for hedging	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
			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	新名應区列共他員座項 下。 financial assets on effective hedging should be valued by fair value and distinguished by liquidity
		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
			1131	應收票據 notes receivable	無法收現之金額,提列 適當之備抵呆帳,列為
			1132	應收票據貼現 discounted notes receivable	應收票據之減項。 A written promise that is expected to be
			1137	應收票據一關係人 notes receivable – related parties	collected by a business and should take stock the amounts
			1138	其他應收票據 other notes receivable	uncollectible as settlement. Then
			1139	備抵呆帳一應收票據 allowance for uncollectible accounts– notes receivable	account reasonable allowance to be the deduction of note receivable.

一級	二級	三級	四級	名 稱	科目說明
科目	科目	科目	科目		EXPLANATION
	SECOND		FOURTH	ACCOUNT	OF ACCOUNT
GRADE	GRADE	GRADE	GRADE	広したち	
		114		應收帳款	凡因出售產品、商品或
			4444	accounts receivable	提供勞務等而發生之債
			1141	應收帳款 accounts	權。結算時應評估應收
				receivable	帳款無法收現之金額,
			1142	應收分期帳款	提列適當之備抵呆帳,
				installment accounts	列為應收帳款之減項。
				receivable	Trade receivables
			1147	應收帳款一關係人	arising from the sale of
				accounts receivable -	products, goods or
				related parties	services to customers
			1149	備抵呆帳-應收帳款	and should take stock
				allowance for	the amounts
				uncollectible	uncollectible as
				accounts – accounts	settlement. Then
				receivable	account reasonable
					allowance to be the deduction of accounts
					receivable.
		118		甘仙晦此栀劫	指不能歸屬於應收帳款
		110		其他應收帳款	
			1104	other receivables	之款項。結算時應評估
			1184	應收收益 earned	其他應收款無法收現之
			4405	revenue receivable	金額,提列適當之備抵
			1185	應收退稅款 income tax	呆帳,列為其他應收帳
			440-	refund receivable	款之減項。
			1187	其他應收款關係人	Receivables not
				other receivables –	classified under the
				related parties	headings above and
			1188	其他應收款-其他	should take stock the
				other receivables –	amounts uncollectible
				other	as settlement. Then
					account reasonable

一級	二級	三級	四級	名 稱	科目說明
科目	科目	科目	科目	ACCOUNT	EXPLANATION OF
FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	10000111	ACCOUNT
				備抵呆帳-其他應收款	allowance to be the
				allowance for	deduction of other
				uncollectible	receivable.
				accounts – accounts	
				receivable	
		121~		存貨 inventories	指備供正常營業出售之
		122	1211	ナロナ化 manual anglia	商品、製成品、副產
			1211	商品存貨 merchandise	品;或正在生產中之在
			1212	inventory	製品,將於加工完成後
			1212	寄銷商品 consigned merchandise	出售者;或將直接、間
			1213	在途商品 merchandise	接用於生產供出售之商
			1213	在途間品 merchandise in transit	品(或勞務)之材料或
			1219	備抵存貨跌價損失	物料。
			1213	allowance to reduce	Products, finished
				inventory to market	goods, by-products that are available for
			1221	製成品 finished goods	sale under normal
			1222	寄銷製成品 consigned	operation; or work-in-
				finished goods	process being
			1223	副產品 by-products	processed that is
			1224	在製品 work in process	expected to be sold
			1225	委外加工 work in	when completed; or
				process – outsourced	materials or supplies that are expected to be
			1226	原料 raw materials	used directly or
			1227	物料 supplies	indirectly in producing
			1228	在途原物料 materials	the goods (or services)
				and supplies in transit	available for sale.
			1229	備抵存貨跌價損失	
				allowance to reduce	
				inventory to market	

	二級 科目 SECOND		四級 科目 FOURTH	名 稱 ACCOUNT	科目說明 EXPLANATION OF ACCOUNT
GRADE	GRADE	GRADE 125	GRADE	預付費用 prepaid expenses	預付費用包括預付薪 資、租金、保險費、用
			1251	預付薪資 prepaid payroll	品盤存、所得稅及其他 預付費用等,能在一年
			1252	預付租金 prepaid rents	内消耗者。
			1253	預付保險費 prepaid insurance	Consists of prepaid payroll, prepaid rent,
			1254	用品盤存 office supplies	prepaid insurance, office supplies, prepaid
			1255	預付所得稅 prepaid income tax	income tax, and other prepaid expense that are expected to be
			1258	其他預付費用 other prepaid expenses	consumed within one year.
		126		預付款項	指預為支付之各項成本
				prepayments	或費用。但因購置固定
			1261	預付貨款 prepayment	資產而依約預付之款項
			4000	for purchases	及備供營業使用之未完
			1268	其他預付款項	工程營造款,應列入固
				other prepayments	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

-	二級 科目 SECOND		四級 科目 FOURTH	名 稱 ACCOUNT	科目說明 EXPLANATION OF ACCOUNT
GRADE	GRADE	GRADE	GRADE		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。
			1281	進項稅額 prepaid sales tax	Current assets that cannot be classified
			1282	留抵稅額 overpaid sales tax	under the above current asset
			1283	暫付款 temporary payments	headings.
				代付款 payment on behalf of others	
			1285	員工借支 advances to employees	
				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	

一級	二級	三級	四級	名 稱	科目說明
科目	科目	科目	科目	ACCOUNT	EXPLANATION OF
FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE		ACCOUNT
				其他流動資產-其他	
				other current assets -	
				other	
	13			基金及長期投資 funds	指商业為特定用途而提
				and long-term	拨之各类基金及因业务
				investments	目的而為長期性之投
					資。
					Assets and long-term
					investments that are
					designated for specific
		101			purposes.
		131		基金 funds	指為特定用途所提列之
			1311	償債基金 redemption	資產,如償債基金、改
				fund (or sinking fund)	良及擴充基金、意外損
			1312	改良及擴充基金 fund	失準備基金等。
				for improvement and	Assets that are
			1010	expansion	designated for specific
			1313	意外損失準備基金	purposes, for example,
			4044	contingency fund	redemption fund, fund for improvement and
			1314	退休基金 pension fund	expansion and
			1318	其他基金 other funds	contingency fund.
		132-		長期投資	指長期性之投資,如投
		134		long-term investments	資其他企業發行之股
			1321	公平價值變動列入損益	票、债券或投資不動產
				之金融資產-非流動	等。
				financial assets at fair	Long-term investments
				value through income	including investing in
				statement – noncurrent	
					estate.

一級 科目 FIRST GRADE	二級 科目 SECOND GRADE		四級 科目 FOURTH GRADE	名 稱 ACCOUNT	科目說明 EXPLANATION OF ACCOUNT
GRADE	GRADE	GRADE		備供出售金融資產一非 流動 financial assets in available-for-sale - noncurrent	
			1323	持有至到期日金融資產 一非流動 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 達到可供使用狀態時,

一級	二級	三級	四級	名稱	科目說明
科目	一版科目	一版科目	科目		EXPLANATION
	SECOND	• •	FOURTH	ACCOUNT	OF
GRADE		GRADE	GRADE		ACCOUNT
					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
		141		1 th land	NOTES. 北林光上住田来上山石
		141		土地 land	指營業上使用之土地及
			1411	土地 land	具有永久性之土地改
			1417	土地-重估增值 land -	良。 · · · · · · · · · · · · · · · · · · ·
				revaluation increments	Land and perpetual
			1419	累計減損-土地	land improvements for
				accumulated	operating use.
				impairment – land	
		142		土地改良物	凡在自有土地上從事非
				land improvements	永久性整理改良工程之
					成本皆屬之。
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一級	二級	三級	四級	名 稱	科目說明
科目	科目	科目	科目		EXPLANATION
	SECOND		FOURTH	ACCOUNT	OF ACCOUNT
GRADE	GRADE	GRADE	GRADE 1421	一小小户外	Enhancements or
			1421	土地改良物	improvements on the
			4 4 0 7	land improvements	self-owned land that
			1427	土地改良物-重估增值	with limited useful
				land improvements –	lives.
			4 4 0 0	revaluation increments	
			1428	累計折舊一土地改良物	
				accumulated	
				depreciation – land	
			4 4 0 0	improvements	
			1429	累計減損-土地改良物	
				accumulated	
				impairment – land	
		4.40		improvements	化始化工作用、人工与
		143		房屋及建築 buildings	指營業上使用之自有房
			1431	房屋及建築 buildings	屋建築及其他附屬設
			1437	房屋及建築-重估增值	備。
				buildings –revaluation	Self-owned buildings
				increments	and their auxiliary
			1438	累计折旧-房屋及建築	equipment available for
				accumulated	use in operation.
				depreciation –	
				buildings	
			1439	累計減損-房屋及建築	
				accumulated	
				impairment – buildings	
		144~		機(器)具及設備	指自有之直接或間接提
		146		machinery and	供生產之機(器)具、
				equipment	運輸設備、辦公設備及
			1441	機(器)具	其各項設備零配件。
				machinery	

一級	二級	三級	四級	名 稱	科目說明
科目	科目	科目	科目	ACCOUNT	EXPLANATION OF
FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	ACCOUNT
ORADE	ONADE	ORADE		機(器)具-重估增值	Self-owned machinery
				machinery –	that are used directly
				revaluation increments	or indirectly in
			1448	累計折舊-機(器)具	production,
				accumulated	transportation
				depreciation –	equipment, office
				machinery	equipment and other
			1449	累計減損-機(器)具	equipment.
				accumulated	
				impairment –	
				machinery	
		151		租賃資產	指依資本租賃契約所承
				leased assets	租之資產。
			1511	租賃資產	Assets leased under
				leased assets	capital lease contracts.
			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	
		450		assets	14 とい お 水 - ケー・ ハ ー
		152		租賃權益改良	指在依營業租賃契約承
				leasehold	租之租賃標的物上之改
			1521	improvements	良。
			1521	租賃權益改良	Upgrading made to
				leasehold	leased property under
				improvements	operating lease contracts.
					contracts.

一級	二級	三級	四級	名 稱	科目說明
科目	科目	科目	科目	ACCOUNT	EXPLANATION OF
FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE		ACCOUNT
-	-	-		累計折舊-租賃權益改	
				良 accumulated	
				depreciation –	
				leasehold	
				improvements	
			1529	累計減損一租賃權益改	
				良 accumulated	
				impairment – leasehold	
				improvements	
		156		未完工程及預付購置設	指正在建造或装置而尚
				備款 construction in	未完竣之工程及預付購
				progress and	置供营业使用之设備款
				prepayments for	項等。
				equipment	Construction under
			1561	未完工程 construction	progress or working in
				in progress	process, and
			1562	預付購置設備款	prepayments for
				prepayments for	equipment purchased
				equipment	for use in operation.
			1569	累計減損-未完工程	
				accumulated	
				impairment –	
				construction in	
		158		progress 改在国它次文	北丁什好原从兴业力长
		100		雜項固定資產	指不能歸屬於前述各款
				miscellaneous property, plant, and	之資產。 Access that compatible
				equipment	Assets that cannot be classified under the
				oquipmont	asset headings above.
					asset neadings above.

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
			1581	雜項固定資產 miscellaneous property, plant, and equipment	
			1587	雜項固定資產一重估增 值 miscellaneous property, plant, and equipment – revaluation increments	
			1588	累計折舊一雜項固定資 產 accumulated depreciation – miscellaneous property, plant, and equipment	
			1589	累計減損一雜項固定資 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 耗竭之夭然資源。 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

一級 科目 FIRST	二級 科目 SECOND	三級 科目 THIRD	四級 科目 FOURTH	名 稱 ACCOUNT	科目說明 EXPLANATION OF
GRADE	GRADE	GRADE	GRADE		ACCOUNT
			1611	天然資源	耗竭之天然資源。
				natural resources	Natural resources, the
			1617	天然資源-重估增值	value of which will be
				natural resources –	exhausted by mining,
				revaluation increments	cutting and other consumption methods.
			1618	累計折耗-天然資源	consumption methods.
				accumulated	
				depletion – natural	
				resources	
			1619	累計減損-天然資源	
				accumulated	
				impairment – natural	
	47			resources	化石亭山十九十日二寸
	17			無形資產	指無實體存在而具經濟
				intangible assets	價值之資產。
					The assets lacked
					physical substance but
					qualified economic value.
		171		商標權 trademarks	value. 指依法取得或購入之商
			1711	商標權 trademarks	標權。
			1717	商標權一重估增值	Trademark right held
			1111	商标榷一重估增值 trademarks-	or purchased legally;
				revaluation increments	valued at unamortized
			1719	累計減損一商標權	costs.
			1113	系可减損一間标准 accumulated	
				impairment –	
				trademarks	
		172		專利權 patents	指依法取得或購入之專
			1721	專利權 patents	相限公共行政府代之子利權。
			1121	すか作 paiellis	The patent right held or
					The patent light held of

一級	二級	三級	四級	名 稱	科目說明
科目	一版科目	一版科目	科目		EXPLANATION
	SECOND		FOURTH	ACCOUNT	OF
GRADE	GRADE	GRADE	GRADE		ACCOUNT
			1727	專利權-重估增值	purchased legally.
				patents-revaluation	
				increments	
			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
			1731	特許權 franchise	權屬之。
			1739	累計減損一特許權	Franchise obtained for
				accumulated	operation.
				impairment – franchise	
		174		著作權 copyright	指依法取得或購入文
			1741	著作權 copyright	學、藝術、學術、音
			1749	累計減損一著作權	樂、電影等創作或翻譯
				accumulated	之出版、銷售、表演等
				impairment – copyright	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
		475		あ mil り ph	unamortized costs.
		175		電腦軟體	指對於購買或開發以供
				computer software cost	出售、出租或以具他方

一級	二級	三級	四級	名 稱	科目說明
科目	科目	科目	科目	ACCOUNT	EXPLANATION OF
FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	ACCOUNT
ORADE	ONADE	ONADE	1751	電腦軟體 computer	式行銷之電腦軟體。
			_	software cost	Computer software
			1758	累計攤銷-電腦軟體	purchased or
				Accumulated	developed for sale,
				amortization –	rent or other form of
				computer software cost	marketing.
			1759	累計減損一電腦軟體	
				Accumulated	
				impairment – computer	
				software cost	
		176		商譽 goodwill	指出價取得之商譽。
			1761	商譽 goodwill	Goodwill acquired as a
			1769	累計減損一商譽	result of a purchase.
				Accumulated	
				impairment – goodwill	~
		178		其他無形資產 other	凡不屬上列各項之無形
			4704	intangible assets	資產皆屬之。
			1781	遞延退休金成本	Intangible assets that
			4700	deferred pension costs	cannot be classified
			1782	租賃權益改良	into the intangible asset headings above.
				leasehold	asset headings above.
			1788	improvements	
			1/00	其他無形資產—其他 athar intancible	
				other intangible assets – other	
			1789	assels - olifer 累計減損-其他	
			1103	Accumulated	
				impairment – other	
	18			其他資產 other assets	指不能歸屬於前五項之
					資產,且回收或變現期
					限在一年以上者,以較

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一級	二級	三級	四級	名 稱	科目說明 EXPLANATION
科目	科目	科目	科目	ACCOUNT	OF
FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE		ACCOUNT
OTTAL	OTTEL	OTTEL	OTTAL		長者為準。
					Assets that cannot be
					classified into the
					asset headings above and which has
					recoverable period
				1	longer than one year.
		181		遞延資產	指已發生之支出,其效
				deferred assets	益超過一年,應由以後
			1811	債券發行成本 deferred	各期負擔者。
				bond issuance costs	Expenditures incurred
			1812	長期預付租金 long-	that will benefit over
				term prepaid rent	one year or one
			1813	長期預付保險費 long-	operating cycle and
				term prepaid insurance	should be amortized
			1814	遞延所得稅資產	over the future periods.
				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	指目前未供營業上使用
		102		间直頁座 idle assets	祖口前不広宫亲上(C) 之資產。
			1821	IULE dSSELS 閒置資產	, -
			1021	1 = 717 =	Assets not under
				idle assets	operating use
					currently.

一級	二級	三級	四級	名 稱	科目說明
科目	科目	科目	科目	ACCOUNT	EXPLANATION OF
FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	ACCOUNT
GRADE	GRADE	184	GRADE	長期應收票據及款項	指收款期間在一年以上
		104		long-term notes,	祖收秋朔间在 千以上 之應收票據、帳款及催
				accounts and	
				overdue receivables	收帳款。
			1841	長期應收票據	Long-term notes, accounts receivable
			1011	long-term notes	and overdue charges
			1842	長期應收帳款	that due beyond one
			1012	long-term accounts	year or one operating
			1843	催收帳款	cycle.
			1040	overdue receivables	- ,
			1847	長期應收票據及款項與	
			1047	崔收帳款-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	指非以投资或出租為業
				leased to others	之商業供作出租之自有
			1851	出租資產 assets	資產。
				leased to others	Self-owned assets held

一級	二級	三級	四級	名 稱	科目說明
科目	科目	科目	科目	ACCOUNT	EXPLANATION OF
FIRST GRADE	SECOND GRADE		FOURTH GRADE	ACCOUNT	ACCOUNT
ORADE	ONADE	UNADE		累積折舊一出租資產	for rent by a business
				accumulated	which is not in the
				depreciation – assets	investment or leasing
				leased to other	business.
		186		存出保證金	指存出供作保證用之現
				refundable deposit	金或其他資產。
			1861	存出保證金	Cash or other assets
				refundable deposit	deposited for
					guarantee purpose.
		188		雜項資產	指不能歸屬於前述各款
				miscellaneous assets	之其他資產。
			1881	受限制存款 restricted	Other assets that
				deposit	cannot be classified
			1888	雜項資產一其他	under the other asset
				miscellaneous assets -	headings above.
-				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

一級	二級	三級	四級	名 稱	科目說明
科目	科目	科目	科目	ACCOUNT	EXPLANATION OF
FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE		ACCOUNT
					benefits in the future.
	21~22			流動負債	指將於一年內,以流動
				current liabilities	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	指向金融機構或他人借
				short-term debt	入及透支之款項,其償
			2111	銀行透支	還期限在一年以內者。
				bank overdraft	Loan or overdraft
			2112	銀行借款 bank loan	borrowed from
			2114	短期借款-業主 short-	financial institutions or
				term debt-owners	other personal
			2115	短期借款—員工 short-	creditors, due within one year or one
				term debt- employees	operating cycle.
			2117	短期借款-關係人	oporating of old.
				short-term debt-	
			0140	related parties	
			2118	短期借款一其他 short-	
		212		term debt –other 座仕伝知要考	北为白化敞士坦磁而次
		212		應付短期票券 short-term notes and	指為自貨幣市場獲取資
				bills payable	金,而委託金融機構發 行之短期票券。
			2121	應付商業本票	行之短期示芬。 Short-term note issued
				commercial paper	by financial institutions
				payable	on behalf of the

一級 科目 FIRST	二級 科目 SECOND	三級 科目 THIRD	四級 科目 FOURTH	名 稱 ACCOUNT	科目說明 EXPLANATION OF ACCOUNT
GRADE	GRADE	GRADE	GRADE		
			2122	銀行承兌匯票	business, for obtaining
			0.100	bank acceptance	capital from monetary market.
			2128	其他應付短期票券	market.
				other short-term notes	
			2129	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	指商業應付之各種票據。
				notes payable	Various notes to be
			2131	應付票據	paid by the business.
				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	指商業應付之各種帳款。
				accounts payable	Various accounts to be
			2141	應付帳款	paid by the business.
				accounts payable	
			2147	應付帳款一關係人	
				accounts payable –	
		045		related parties	IF V F L D L V M L
		215		其他金融負債	指於一年內具有按潛在
			0454	other financial liabilities	不利於已之條件與另一
			2151	公平價值變動列入損益	方交換金融資產或金融
				之金融負債 financial	負債之合約義務。
				liabilities at fair value through income	A contractual
				statement	obligation to exchange

一級 科目	二級 科目	三級 科目	四級 科目	名稱	科目說明 EXPLANATION
	SECOND GRADE		FOURTH GRADE	ACCOUNT	OF ACCOUNT
GRADE	GRADE	GRADE	-	避險之衍生性金融負債	financial assets or
				derivative financial	financial liabilities with
				liability for hedging	another entity under
			2153	以成本衡量之金融負債	conditions that are
				financial liabilities at cost	potentially unfavorable to the entity within a
			2159	金融負債評價調整	year.
				Adjustments for	
				change in value of	
				financial liabilities	
		216		應付所得稅	應付未付之營利事業所
			0404	income tax payable	得税。
			2161	應付所得稅	Income tax payable of
				income tax payable	the business which has not yet been paid.
		217		應付費用	凡已發生而尚未支付之
				accrued expenses	各項應付費用,包括應
			2171	應付薪工	付薪工、租金、利息、
				accrued payroll	营業稅、應付其他稅捐
			2172	應付租金	及其他應付費用等皆屬
L				rent payable	之。
			2173	應付利息 accrued	Expense incurred but
			0.1= 1	interest payable	not yet paid, including
			2174	應付營業稅	accrued payroll,
			0475	sales tax payable	accrued rent payable, accrued interest
			2175	應付稅捐一其他	payable, accrued VAT
┣───			2178	taxes payable- other 其体 座 仕 弗 田	payable, accrued taxes
			21/0	其他應付費用 other accrued	payable-other and
				expenses payable	other accrued expense payable.

一級 科目	二級 科目	三級 科目	四級 科目	名 稱	科目說明 EXPLANATION
	SECOND		FOURTH GRADE	ACCOUNT	OF
		218~		其他應付款	指不能歸屬於應付帳款
		219		other payables	之款項。
			2184	應付土地房屋款	Payables that cannot
				payables on land and building	be classified as accounts payable.
			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	其他應付款一其他	
				other payables – other	
		225		特別股負債一流動	指發行具金融負債性質
				preferred stock	之特别股,將於一年內
			0054	liability – current	贖回者。
			2251	特別股負債一流動	The preferred stock
				preferred stock	liability for financial
				liability – current	liability and are
					redeemable within a year.
		226		預收款項	1 指預為收納之各種款
				unearned receipts	項。

一級	二級	三級	四級	名稱	科目說明
科目 FIRST GRADE	科目 SECOND GRADE	科目 THIRD GRADE	科目 FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
GIADE	ONADE	UNADE	2261	預收貨款 unearned	Various amounts
				sales revenue	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	除金融負債外之長期負
				current portion of long- term liabilities	債,將於一年內到期, 並將以流動資產或流動
			2271	一年內到期公司債	負債償還者。
				corporate bonds	The portions of long-
				payable – current	term liability payable
			0070	portion	by current assets or
			2272	一年內到期長期借款	current liabilities or
				current portion of long- term loans payable	payable within one year or one operating
			2273	一年內到期長期應付票	cycle.
				據及款項	<i>cyc.c.</i>
				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	

一級	二級	三級	四級	名稱	科目說明
科目	利目	一版	科目	201 - 114	EXPLANATION
	SECOND		FOURTH	ACCOUNT	OF
GRADE	GRADE		GRADE		ACCOUNT
		228~		其他流動負債	指不能歸屬於前述各款
		229		other current liabilities	之流動負債。
			2281	銷項稅額	Current liabilities that
				sales tax payable	cannot be classified
			2283	暫收款	into the headings
				temporary receipts	above.
			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	指到期日在一年以上之
				long-term liabilities	債務。
					The liabilities are
					reasonably expected
					not to be liquidated
					within a year.

-	二級 科目 SECOND		四級 科目 FOURTH	名 稱 ACCOUNT	科目說明 EXPLANATION OF ACCOUNT
GRADE	GRADE	GRADE 231	GRADE	應付公司債 bonds payable	凡公司奉核准並已發行 之公司債皆屬之。
			2311	應付公司債 bonds payable	Corporate bonds authorized and issued.
			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。
			2321	長期銀行借款 long-term debt payable – bank	Borrowing with due date beyond one year or one operating cycle.
			2322	長期借款一業主 long- term debt payable – owners	
			2323	長期借款一員工 long-term debt payable – employees	
			2324	長期借款一關係人 long-term debt payable – related parties	
			2325	長期借款一其他 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。
			2331	長期應付票據 long- term notes payable	Notes and accounts payable with

一級	二級	三級	四級	名 稱	科目說明
科目	科目	科目	科目	ACCOUNT	EXPLANATION OF
FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	1000011	ACCOUNT
0.0.01	0.0.01	0.0.01		長期應付帳款 long-	repayment period
				term accounts payable	beyond one year or
			2333	長期應付租賃負債	one operating cycle.
				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	
		234		payables 估計應付土地增值稅	因土地重估增值而提列
		204		accrued liabilities for	待繳之土地增值稅。
				land tax revaluation	行飙之工地增值税。 Provision for the land
				increment	value incremental tax
			2341	估計應付土地增值稅	liability resulting from
				estimated accrued land	land revaluation.
				value incremental tax	
		007		payable	
		235		應計退休金負債	有支付員工退休金義務
				accrued pension liabilities	之商業,於員工在職期 間依法提列之退休金準
			2351	應計退休金負債	備。
				accrued pension	Pension liability
				liabilities	recognized by a
					business with the
					obligation to make
					future pension
				l	

一級	二級	三級	四級	名 稱	科目說明
·败 科目	一版科目	一版科目	科目		EXPLANATION
		• •	या ¤ FOURTH	ACCOUNT	OF
GRADE		GRADE	GRADE		ACCOUNT
					payments to its
					employees.
		236		其他金融负债-非流動	指具有按潜在不利於己
				other financial	之條件與另一方交換金
				liabilities- noncurrent	融資產或金融負債之合
			2361	公平價值變動列入損益	約義務。
				之金融負債-非流動	A contractual
				financial liabilities at	obligation to exchange
				fair value through	financial assets or
				income statement –	financial liabilities with
				noncurrent	another entity under
			2362	避險之衍生性金融負債-	conditions that are
				非流動 derivative	potentially unfavorable
				financial liability for	to the entity.
				hedging - noncurrent	
			2363	以成本衡量之金融負債-	
			2000	5000年後至~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	
				卯而勁 financial liabilities at	
			2369	COSt - NONCURRENT	
			2309	金融負債評價調整-非流	
				動 adjustments for	
				change in value of	
				financial liabilities -	
				noncurrent	
		237		特别股负债一非流动	指發行具金融負債性質
				Preferred stock liability	之特别股。
				- noncurrent	The preferred stock for
			2361	特别股负债	financial liability.
				Preferred stock liability	
				- noncurrent	

一級 科目 FIRST GRADE	二級 科目 SECOND GRADE		四級 科目 FOURTH GRADE	名 稱 ACCOUNT	科目說明 EXPLANATION OF ACCOUNT
	28	238	2381	其他長期負債 other long-term liabilities 其他長期負債——其他 other long-term liabilities– other 其他負債 other liabilities	R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. R不屬於上列各項負債 皆屬之。 Liabilities that cannot be classified into the liabilities headings
		281	2811	遞延負債 deferred liabilities 遞延收入 deferred revenue	above 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
				uerened revenue 遞延所得稅負債 deferred income tax liabilities 其他遞延負債 other deferred liabilities	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 etcDeferred income refers to income items received by a business to be

一級	二級	三級	四級	名 稱	科目說明
科目	科目	科目	科目		EXPLANATION
FIRST GRADE	SECOND GRADE		FOURTH GRADE	ACCOUNT	OF ACCOUNT
GRADE	GRADE	GRADE	GRADE		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	指收到客户或他人存入
				deposits received	供保證用之現金或其他
			2861	存入保證金	資產。
				guarantee deposit	Cash or other assets
				received	received from
					customers or others for
		000		11 T 4 1t	guarantee purpose.
		288		雜項負債	指不能歸屬於前二款之
				miscellaneous	其他負債。
			2000	liabilities	Other liabilities that
			2888	雜項負債-其他	cannot be classified
				miscellaneous	into the two headings above.
3				liabilities – other	
3				業主權益	指商業之全部資產減除
				owners' equity	全部負債後之餘額,歸
					屬業主之權益。
					Owner's equity equals
					to that of total assets
	31			資本 capital	minus total liability. 業主對商業投入之資
	51	311			
		311		資本(或股本) capital	本,並向主管機關登記

一級	二級	三級	四級	名 稱	科目說明
科目	科目 2500ND	科目	科目	ACCOUNT	EXPLANATION OF
FIRST GRADE	SECOND GRADE		FOURTH GRADE		ACCOUNT
			3111	普通股股本 capital –	者,但不包括符合負債
				common stock	性質之特別股。
			3112	特別股股本 capital –	Capital contributed by
				preferred stock	business owners and
			3113	預收股本 capital	registered with the
				collected in advance	competent authority in charge but not
			3114	待分配股票股利 Stock	including preferred
				dividends to be distributed	stock liability.
			3115	資本 capital	
	32			資本公積	指非由營業結果所產生
				additional paid-in	之權益。
				capital	The equity not arising
					from the operating
		204		m	results.
		321		股票溢價 additional	凡公司以高於普通股或
				paid-in capital in excess of par	特別股面額之價格發行 股票,其所超收部份之
			3211	普通股股票溢價	版示,兵所超收部仍之 金額皆屬之。
				additional paid-in	玉碩百承之。 The excess amount
				capital in excess of	over the par value of
				par- common stock	common or prefer
			3212	特别股股票溢價	stock issued, which is
				additional paid-in	received by a
				capital in excess of	corporation.
			0011	par- preferred stock	
			3214	庫藏股溢價公積	
				additional paid-in	
				capital in excess of par- treasury stock	
				pai- lieasury slock	

一級 科目	二級 科目	三級 科目	四級 科目	名 稱	科目說明 EXPLANATION
	SECOND		FOURTH GRADE	ACCOUNT	OF ACCOUNT
	-	-	3219	其他溢價公積	
				additional paid-in	
				capital in excess of	
		000		par- other	
		326		受贈公積	指與股本交易有關之受
			0004	donated surplus	領贈與,其範圍包括:
			3261	受贈公積	(1)受領股東贈與本公
				donated surplus	司已發行之股票。
					(2)股東依股權比例放
					棄債權或依股權比
					例捐赠资产凡受他
					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	凡不屬於上列各項之資
				other additional paid-in	本公積皆屬之。
			2204	Capital	Paid-in capital that
			3281	權益法長期股權投資資	cannot be classified
					into the paid-in capital headings above.
				in capital from investee under equity method	neadings above.

一級	二級	三級	四級	名 稱	科目說明
科目	科目	科目	科目		EXPLANATION
	SECOND		FOURTH	ACCOUNT	OF ACCOUNT
GRADE	GRADE 33	GRADE	GRADE	旧向马从(上田住起归)	
	33			保留盈餘(或累積虧損)	指由營業結果所產生之
				retained earnings	權益。
				(accumulated deficit)	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	指依公司法或其他相關
		551		る と 国际 公 積 legal reserve	
			3311		法令規定,自盈餘中指
			3311	法定盈餘公積	撥之公積。
				legal reserve	Retained earnings
					appropriated according
					to Company Law or
		332		出则历故八珪	related regulations. たたけんさ及め八近さ
		332		特別盈餘公積	指依法令或盈餘分派之
			2204	special reserve	議案,自盈餘中指撥之
			3321	意外損失準備	公積,以限制股息及紅
			0000	contingency reserve	利之分派者。
			3322	改良擴充準備	Retained earnings
				improvement and	appropriated according
			0000	expansion reserve	to earnings distribution
			3323	償債準備 special	resolution or according
				reserve for redemption	to law or regulation.
			0000	of liabilities	
			3328	其他特別盈餘公積	
				other special reserve	

-	二級 科目 SECOND		四級 科目 FOURTH	名 稱 ACCOUNT	科目說明 EXPLANATION OF ACCOUNT
GRADE	GRADE	GRADE 335	GRADE 3351	未分配盈餘(或累積虧 損) retained earnings- unappropriated (or accumulated deficit) 累積盈虧 accumulated profit or loss	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.
			3352 3353	前期損益調整 prior period adjustments 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
			3411	金融商品未實現損益 Unrealized gain or loss on financial instrument	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
		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
			3421	累積換算調整數 cumulative translation adjustment	非在 二 公 前 頃 之 待 收員 事業之外幣財務報表, 換算為本國貨幣產生之

一級	二級	三級	四級	名 稱	科目說明
科目	科目	科目	科目		EXPLANATION
-	SECOND		FOURTH	ACCOUNT	OF ACCOUNT
GRADE	GRADE	GRADE	GRADE		兑换差額。
					尤換差額。 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	凡期末已認列退休金負
				淨損失	債未達最低退休金負債
				net loss not recognized	而補列之金額,超過未
				as pension cost	認列前期服務成本加未
			3431	未認列為退休金成本之	認列過渡性淨給付義務
				淨損失	(或減除未認列過渡性
				net loss not recognized	淨資產)之數屬之。
				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

一級	二級	三級	四級	名 稱	科目說明
科目	科目	科目	科目	ACCOUNT	EXPLANATION OF
	SECOND GRADE		FOURTH GRADE	ACCOUNT	ACCOUNT
GIADE	GRADE	ONADL	GRADE		minimum pension
					liability required to be
					recognized.
		344		未實現重估增值	指固定資產、遞延資產
				unrealized revaluation	及無形資產依法辦理資
				increments	產重估價所產生之未實
			3441	未實現重估增值	現重估增值。
				unrealized revaluation	Increments in equity
				increments	from revaluation of
					property, plant and
					equipment, depletable
					assets and intangible
					assets.
		345		庫藏股	指公司收回已發行股票
				treasury stock	尚未再出售或註銷者。
			3451	庫藏股	Issued shares that
				treasury stock	have been reacquired
					by the corporation and
					not yet resold or
	36			小业机站	Cancelled. 北毗犀八司四位尹巩次
	30			少數股權 minority interest	指聯屬公司以外之投資
		361		minority interest	者持有子公司之股份權
		301		少數股權	益。
			3611	minority interest	A subsidiary's equity
			3011	少數股權	that is held by the investors other than
				minority interest	these affiliated
					companies
4					指本期內因經常營業活
				operating revenue	動而銷售商品或提供勞
				operating revenue	勤 前 朝 告 尚 田 或 從 供 分 務 等 所 獲 得 之 收入。
					俯手川伐付之收八。

一級	二級	三級	四級	名 稱	科目說明
科目 FIRST	科目 SECOND	科目	科目 FOURTH	ACCOUNT	EXPLANATION OF
	GRADE				ACCOUNT
					Revenue from
					operating activities
					during this period.
	41			銷貨收入	指因銷售商品所賺得之
				sales revenue	收入。
		411		銷貨收入	Income earned from
				sales revenue	selling goods.
			4111	銷貨收入	
				sales revenue	
			4112	分期付款銷貨收入	
				installment sales	
				revenue	
		417		銷貨退回	凡已售出之商品或產
				sales return	品,因顧客退回而未能
			4171	銷貨退回	獲得之銷貨價款皆屬
				sales return	之。
					A contra revenue
					account for goods or
					products sold but
					subsequently returned
					by the customer.
		419		銷貨折讓	凡出售商品或產品,因
				sales discounts and	給予顧客折扣、讓價而
				allowances	未能獲得之銷貨價款皆
			4191	銷貨折讓	屬之。
				sales discounts and	A contra revenue
				allowances	account for reduction
					in the selling price of
					goods or products
					sold.

一級 科目	二級 科目	三級 科目	四級 科目	名 稱	科目說明 EXPLANATION
FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	OF ACCOUNT
	46			勞務收入	指因提供勞務所賺得之
				service revenue	收入。
		461		勞務收入	Revenues earned from
				service revenue	providing services.
			4611	勞務收入	
				service revenue	
	47			業務收入	指因居间及代理业务或
				agency revenue	受委託等報酬所得之收
		471		業務收入	入。
				agency revenue	Revenues earned from
			4711	業務收入	compensation for
				agency revenue	intermediary and agent
					business or for acting
	40			Lukever Lu	as an assignee.
	48			其他營業收入-其他	指不能歸屬於前述各款
				other operating	之其他營業收入。
		488		revenue 其他營業收入-其他	Other operating revenues that cannot
		400			be classified into the
				other operating revenue	headings above.
			4888	其他營業收入一其他	neadings above.
			4000	other operating	
				revenue	
5				營業成本	指本期內因銷售商品或
				operating costs	提供勞務等而應負擔之
					捉(5)3/37·11/20月/16之 成本。
					Cost from operating
					activities during this
					period.
	51			銷貨成本	指銷售商品之原始成本
				cost of goods sold	或產品之製造成本。

一級	二級	三級	四級	名稱	科目說明
科目	科目	科目	科目		EXPLANATION
FIRST	SECOND		FOURTH	ACCOUNT	OF ACCOUNT
GRADE	GRADE	GRADE	GRADE	NU IL	
		511		銷貨成本	Refer to the original costs of merchandise
				cost of goods sold	sold or the production
			5111	銷貨成本	costs of goods sold.
				cost of goods sold	00313 01 90003 3010.
			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
			5121	進貨 purchases	之。進貨退回及折讓應
			5122	進貨費用	作為進貨成本之減項。
				purchase expenses	Purchase of goods for
			5123	進貨退出	sale. Purchase returns,
				purchase returns	discounts and
			5124	進貨折讓	allowances should be
				purchase discounts	the deduction of purchases.
				and allowances	purchases.
		513		進料	進料(製造業適用):
				material purchased	本科目適用於對存貨處
			5131	進料	理採用定期盤存制之製
				material purchased	造業。凡購進原料及物
			5132	進料費用	料所發生之進價及應負
				charges on purchased	擔之運費、保險費、關
				material	税、公證費、棧租等皆
			5133	進料退出	屬之。
				material purchase	The acquisition costs
				returns	of all materials that can
			5134	進料折讓 material	be traced directly to
				purchase discounts	the cost object,
				and allowances	including freight-in,
					insurance, import duty,
					notary fee and rent

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

	二級 科目 SECOND		四級 科目 FOURTH	名 稱 ACCOUNT	科目說明 EXPLANATION OF ACCOUNT
GRADE	GRADE	GRADE	GRADE 5166	稅捐 taxes	
			5168	折舊 depreciation	
			5100	expense	
			5169	各項耗竭及攤提	
			0100	本項和购及辦稅 various amortization	
			5172	伙食費 meal expenses	
			5173	職工福利 employee	
			0110	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	指提供劳務所應負擔之
		561		勞務成本 service costs	成本。
			5611	勞務成本 service costs	Costs incurred for providing services.
	57			業務成本	指因居间及代理业务或
				agency costs	受委託等所應負擔之成
		571		業務成本	本。
				agency costs	Costs incurred for
			5711	業務成本	intermediary and agent
				agency costs	business or for acting
	58			其他營業成本	as an assignee. 指因其他營業收入所應
	50			央他営業成本 other operating costs	招凶兵他营来收八所應 負擔之成本。
		588		其他營業成本—其他	東端之成本 Expense incurred for
		000		other operating costs	earning other operating
				outer operating costs	5 1 5

一級	二級	三級	四級	名 稱	科目說明
科目	科目	科目	科目	ACCOUNT	EXPLANATION OF
FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	ACCOUNT
GIADE	ONADL	UNADE		其他營業成本—其他	revenues.
				other operating costs	
6				登業費用	指本期內銷售商品或提
_				operating expenses	供勞務等所應負擔之費
					用。
					Expenses arising from
					selling products or
					services.
	61			推銷費用	指本期內業務部門所發
				selling expenses	生之費用。
		615~		推銷費用	Expenses incurred in
		618		selling expenses	selling products.
			6151	薪資支出	
				payroll expense	
			6152	租金支出 rent expense	
			6153	文具用品	
				supplies expense	
				旅費 travelling expense	
			6155	運費	
				shipping expenses	
			6156	郵電費	
				postage expenses	
			6157	修繕費 repair(s) and	
				maintenance	
			0450	(expense)	
			6159	廣告費 advertisement	
				expense,	
			6161	advertisement	
			6161	水電瓦斯費	
				utilities expense	

TIRST GRADE THIRD GRADE THIRD GRADE FOURTH GRADE ACCOUNT OF ACCOUNT 6162 GRADE 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		科目說明	名 稱	四級	三級	二級	一級
Initial GRADE GRADE GRADE GRADE GRADE GRADE GRADE GRADE GRADE GRADE GRADE ACCOUNT GRADE 6162 保險費 insurance expense insurance expense GRADE 6164 交際費 entertainment expense GRADE 6165 捐贈 donation expense GRADE 6166 稅捐 taxes GRADE 6167 呆帳損失 loss on uncollectible accounts GRADE 6168 折舊 depreciation expense GRADE 6169 各項耗竭及攤提 various amortization GRADE 6172 伙食費 meal expenses GRADE 6173 職工福利 employee Denefits/welfare 6175 佣金支出 commission expense GRADE 6176 訓練費 Training expense		EXPLANATION		科目	科目	科目	科目
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			ACCOUNT				
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			保險費		GINADE	ONADL	ONADE
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6165 捐赠 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			交際費	6164			
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			entertainment expense				
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			捐贈 donation expense	6165			
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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			呆帳損失 loss on	6167			
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			uncollectible accounts				
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			折舊	6168			
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			depreciation expense				
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				6169			
6173 職工福利 employee benefits/welfare 6175 佣金支出 commission expense 6176 訓練費 Training expense			various amortization				
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6175 佣金支出 commission expense 6176 訓練費 Training expense				6173			
commission expense 6176 訓練費 Training expense			benefits/welfare				
6176 訓練費 Training expense			佣金支出	6175			
Training expense			commission expense				
			訓練費	6176			
			其他推銷費用	6188			
other selling expenses			other selling expenses				
62 管理及總務費用 凡管理及總務部門發	發生	凡管理及總務部門發	管理及總務費用			62	
general & 之費用。		之費用。					
		Any expense incurre					
)	in the administrative	expenses				
and general							
departments.		departments.					

一級 科目	二級 科目	三級 科目	四級 科目	名 稱	科目說明 EXPLANATION
FIRST	SECOND		FOURTH	ACCOUNT	OF ACCOUNT
		625~		管理及總務費用	
		628		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	
				捐贈 donation expense	
			6266	稅捐 taxes	
			6267	呆帳損失 loss on	
				uncollectible accounts	

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
OTTEL	OTTAL	01010		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	券務費 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
		635~ 638		研究及發展費用 research and development expenses	而發生之各項研究、改 良、實驗等費用皆屬 之。
			6351	薪資支出 payroll expense	Research, improvement and

	二級 科目 SECOND		四級 科目 FOURTH	名 稱 ACCOUNT	科目說明 EXPLANATION OF ACCOUNT
GRADE	GRADE	GRADE	GRADE		
			6352	租金支出	experiment expenses
				rent expense	incurred for research
			6353	文具用品	and developing new
				office supplies	products, improving production technology,
			6354	旅費 travelling expense	technology for
			6355	運費	providing services and
				shipping expenses	production process.
			6356	郵電費	F
				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	

一級	二級	三級	四級	名 稱	科目說明
科目	科目	科目	科目		EXPLANATION
-	SECOND		FOURTH	ACCOUNT	OF ACCOUNT
GRADE 7	GRADE	GRADE	GRADE	营業外收益及費損	指本期內非因經常營業
'					
				non-operating revenue and expenses	活動所發生之收益及費
				and expenses	損。 The maximum and
					The revenue and
					expenses not arising from operating
					activities.
	71~74			營業外收益	指本期內非因經常營業
				non-operating revenue	活動所發生之收益。
					石動// 极主之权量 The revenue not
					arising from operating
					activities.
		711		利息收入	指資金存放金融機構、
				interest revenue	借予他人或購買各種債
			7111	利息收入 interest	務證券所產生之利息收
				revenue/income	入。
					Interest revenues
					resulting from deposits
					with financial institution
					or loan to others.
		714		投資收益	指非以投資為業之商
				investment income	業,投資金融商品所產
			7141	金融資產評價利益	生之收益。
				Gain on valuation of	Investment income of a
				financial asset	non-investment
			7142	金融負債評價利益	company, engaged in
				Gain on valuation of	financing instruments.
				financial liability	

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

一級	二級	三級	四級	名 稱	科目說明
科目	科目	科目	科目	ACCOUNT	EXPLANATION OF
FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	ACCOUNT
GRADE	GRADE	GRADE	GRADE		can be proof to have
					lessen or not exist.
		748		其他營業外收益 other	凡不屬於以上各項之營
				non-operating revenue	業外收益皆屬之。
			7481	捐赠收入	Other non-operating
				donation income	revenue that cannot be
			7482	租金收入	classified into the
				rent revenue/income	headings above.
			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	指本期內非因經常營業
				non-operating	活動所發生之費損。
				expenses	The expenses not
					arising from operating
					activities.
		751		利息費用	凡向金融機構或他人借
				interest expense	款等所發生之利息費用 皆屬之。

一級	二級	三級	四級	名 稱	科目說明
科目	科目	科目	科目	ACCOUNT	EXPLANATION OF
FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	10000111	ACCOUNT
				利息費用	Interest expense
				interest expense	incurred as a result of
					borrowing from
					financial institutions or
		752		白佳州好则肌肌自	other persons. 指具負債性質之特別股
		752		負債性特別股股息 dividends on preferred	
				stock liabilities	所發放之股息。 Dividends passed by
			7521	負債性特別股股息	preferred stock
				dividends on preferred	liabilities.
				stock liabilities	
		753		投資損失	指非以投資為業之商
				investment loss	業,投資金融商品所產
			7531	金融資產評價損失	生之損失。
				loss on valuation of	Investment loss of a
			7500	financial asset	non-investment
			7532	金融負債評價損失	company, engaged in
				loss on valuation of financial liability	financing instruments.
			7533	採權益法認列之投資損	
				失 investment loss	
				recognized under	
L				equity method	
		754		兌換損失	凡因外幣匯率變動而發
			7541	foreign exchange loss	生之損失皆屬之。
			/ 54	兌換損失 foreign ovebonge loog	Loss from fluctuation of foreign currency
				foreign exchange loss	exchange rate.
		755		處分資產損失	凡因資產出售、報廢、
				loss on disposal of	及遺失等所發生之損失
				assets	皆屬之。

一級	二級	三級	四級	名稱	科目說明
科目	科目	科目	科目	ACCOUNT	EXPLANATION OF
FIRST GRADE	SECOND GRADE		FOURTH GRADE		ACCOUNT
_	_	-	7551	處分資產損失	Loss from the sale,
				loss on disposal of	obsolescence, and
				assets	loss of assets.
		756		處分投資損失	凡因處分金融資產及長
				loss on disposal of	期投資所獲得之利益皆
				investments	屬之。
			7561	处分投资损失	Loss from disposal of
				loss on disposal of	short-term or long-term
				investments	investments.
		768		减損損失	指資產帳面價值超過可
				impairment loss	回收金額之部分。
			7681	减損損失	The book value of
				impairment loss	assets over
					recoverable amounts.
		788		其他營業外費損	凡不屬於以上各項之營
				other non-operating	業外費損皆屬之。
			7004	expenses	Other non-operating
			7881	停工損失 loss on work	expense that cannot
			7000	stoppages	be classified into the
			7882	災害損失 casualty loss	headings above
			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	
<u> </u>			7888	inventories 其体然类外弗提 其体	
			1000	其他營業外費損-其他	
				other non-operating expenses– other	

一級	二級	三級	四級	名 稱	科目說明
科目 FIRST	科目 SECOND	科目 THIRD	科目 FOURTH	ACCOUNT	EXPLANATION OF
GRADE	GRADE	GRADE	GRADE		ACCOUNT
	79			繼續營業部門稅前純益	指營業收入、營業成
				(或純損)	本、營業費用及營業外
				continuing operating	收益、費損等項目之淨
				income before tax	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
		791		繼續營業部門稅前純益	(或純損)。 Income tax is
				(或純損)	computed based upon
				continuing operating	statutory tax rate
				income before tax	applied to current
			7911	繼續營業部門稅前純益	period accounting net
				(或純損)continuing	income (higher than
				operating income before tax	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				所得税費用(或利益)	指當期所得稅費用(利
				income tax expense	益)及遞延所得稅費用
				(or benefit)	(利益)之合計數。
	81			所得稅費用(或利益)	Refers to the sum of
				income tax expense	current income tax
				(or benefit)	

一級 科目 FIRST GRADE	二級 科目 SECOND GRADE	三級 科目 THIRD GRADE 811	四級 科目 FOURTH GRADE	所得稅費用(或利益) income tax expense	科目說明 EXPLANATION OF ACCOUNT expense (benefit) and deferred tax expense
			8111	(or benefit) 所得稅費用(或利益) income tax expense (or benefit)	(benefit)
	82			繼續營業部門稅後純益 (或純損) continuing operating income after tax	指已减除所得稅費用或 加計所得稅利益之繼續 營業部門稅後損益。 Refers to continuing
		821		繼續營業部門稅後純益 (或純損) continuing operating income after tax	operation 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
		911		停業部門營業損益 operating income for discontinued operation	之營業損益,應以稅後 淨額列示。

一級	二級	三級	四級	名 稱	科目說明
科目	科目	科目	科目		EXPLANATION OF
FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	ACCOUNT
GRADE	GRADE	GRADE		停業部門營業損益	停業部門在當年度處分
			0111	operating income for	行来可门在 田 千 反 處 力 完 畢 者 , 以 處 分 損 益 稅
				discontinued operation	元華省,以與分預益稅後淨額列示。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
			9112	停業部門處分損益及依	於帳面金額,應認列淨
				淨公平價值衡量損益	公平價值衡量損失,沖
				loss(gain) on disposal	銷停業部門淨資產之帳
				or valuation of assets	面金額。如淨公平價值
				for sale discontinued	回升,得在原認列淨公
				operation	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			· · · · · ·	指性質特殊且非經常發
				gain or loss	生之損益皆屬之。
		921		非常損益 extraordinary	Gain or loss that is
				gain or loss	unusual in nature and
			9211	非常損益 extraordinary	occurs infrequently.
				gain or loss	
	93			會計原則變動累積影響	凡因會計原則變動所產
				數 cumulative effect of	生之稅後累積影響數皆
				changes in accounting	屬之。
				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
		931		會計原則變動累積影響 數 cumulative effect of changes in accounting principles	After-tax cumulative effects resulting from 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	係指聯屬公司以外的投 資者按比列享有子公司
		941		少數股權淨利 minority interest income	之淨利。 The subsidiary's net
			9411	少數股權淨利 minority interest income	income that is recognized by the investors other than these affiliated.

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,
			1111	cash on hand	revolving funds, petty
			1112	petty cash/ revolving funds	cash and highly liquidity investments
			1113	cash in banks	and cash that can be
			1114	deposit account	converted
			1115	negotiable certificate of deposit	momentarily, but cash that is either restricted to be used
			1116	cash in transit	only for specified
			1117	cash equivalents	purposes or by regulation or
			1118	other cash and cash equivalents	contracts is excluded.
		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	through income
				fair value through	statement, financial
				income statement	assets in available-
ſ			1122	financial assets in	for-sale and financial
				available-for-sale	assets in held-to-
			1123	financial assets in	maturity-current.
				held-to-maturity	
			1129	Adjustments for	
				change in value of	
				investment	
		115		financial assets for	financial assets on
				hedging	effective hedging
			1151	derivative financial	should be valued by
				assets for hedging	fair value and
			1156	Adjustments for	distinguished by
				change in value of	liquidity
				derivative financial	
				assets for hedging	
		113		notes receivable	A written promise
			1131	notes receivable	that is expected to
			1132	discounted notes	be collected by a
				receivable	business and should
			1137	notes receivable -	take stock the
ļ				related parties	amounts
			1138	other notes	uncollectible as
<u> </u>				receivable	settlement. Then
			1139	allowance for	account reasonable allowance to be the
				uncollectible	deduction of note
				accounts- notes	receivable.
ļ				receivable	
		114		accounts	Trade receivables
				receivable	arising from the sale
			1141	accounts	of products, goods or
				receivable	services to

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

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
			1219	allowance to	materials or supplies
				reduce inventory to	that are expected to
				market	be used directly or
			1221	finished goods	indirectly in
			1222	consigned finished	producing the goods
				goods	(or services)
			1223	by-products	available for sale.
			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
			1251	prepaid payroll	payroll, prepaid rent,
			1252	prepaid rents	prepaid insurance,
			1253	prepaid insurance	office supplies,
			1254	office supplies	prepaid income tax,
			1255	prepaid income tax	and other prepaid
			1258	other prepaid	expense that are expected to be
				expenses	consumed within one
					year.
		126		prepayments	Cost and expenses
1			1261	prepayment for	that are paid in
				purchases	advance. But
			1268	other prepayments	contract payments
					on property, plant
					and equipment
					purchased or on

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
		128~		other current	and equipment. Current assets that
		120~		assets	cannot be classified
		129	1281	prepaid sales tax	under the above
			1282	overpaid sales tax	current asset
			1283	temporary	headings.
			1200	payments	5
			1284	payment on behalf	
				of others	
			1285	advances to	
				employees	
			1286	refundable	
				deposits	
			1287	restricted deposit	
			1291	deferred income	
			1000	tax assets(current)	-
			1292	deferred foreign	
			4000	exchange losses	
			1293	owners'	
				(stockholders') current account	
			1294	Trades' current	
			1234	account	
			1298	other current	
			.200	assets – other	
	13			funds and long-	Assets and long-term
	-			term investments	investments that are
					designated for

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
					specific purposes.
		131		funds	Assets that are
			1311	redemption fund	designated for
				(or sinking fund)	specific purposes, for
			1312	fund for	example, redemption
				improvement and	fund, fund for
				expansion	improvement and
			1313	contingency fund	expansion and
			1314	pension fund	contingency fund.
			1318	other funds	
		132-		long-term	Long-term
		134		investments	investments
			1321	financial assets at	including investing in
				fair value through	stock bonds and real
				income statement -	estate.
				noncurrent	
			1322	financial assets in	
				available-for-sale	
			1000	- noncurrent	
			1323	financial asset in	
				held-to-maturity –	
			4005	noncurrent	
			1325	financial assets at	
			1329	cost - noncurrent	
			1329	Adjustments for	
				change in value of investment	
			1331		
			1331	long-term investments at	
				equity	
			1341	long-term real	
			1071	estate investments	

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
			1345	cash surrender value of life	
			1349	insurance other long-term	
			1343	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
			1411	land	land improvements
			1417	land – revaluation increments	for operating use.
			1419	accumulated impairment – land	
		142		land improvements	Enhancements or
			1421	land improvements	improvements on the
			1427	land improvements – revaluation increments	self-owned land that with limited useful lives.

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

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
			1519	accumulated	
				impairment –	
				leased assets	
		152		leasehold	Upgrading made to
				improvements	leased property
			1521	leasehold	under operating
				improvements	lease contracts.
			1528	accumulated	
				depreciation -	
				leasehold	
				improvements	
			1529	accumulated	
				impairment –	
				leasehold	
				improvements	
		156		construction in	Construction under
				progress and	progress or working
				prepayments for	in process, and
				equipment	prepayments for
			1561	construction in	equipment
				progress	purchased for use in
			1562	prepayments for	operation.
				equipment	
			1569	accumulated	
				impairment –	
				construction in	
				progress	
		158		miscellaneous	Assets that cannot
				property, plant, and	be classified under
				equipment	the asset headings
			1581	miscellaneous	above.
				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,
			1611	natural resources	the value of which
			1617	natural resources – revaluation increments	will be exhausted by mining, cutting and other consumption
			1618	accumulated depletion – natural resources	methods.
			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.
ļ		171		trademarks	Trademark right held
			1711	trademarks	or purchased legally;
			1717	trademarks-	valued at
				revaluation	unamortized costs.
				increments	
			1719	accumulated	
				impairment –	
				trademarks	
		172		patents	The patent right held
			1721	patents	or purchased legally.
			1727	patents-	
				revaluation	
				increments	
ſ			1729	accumulated	
				impairment –	
				patents	
		173		franchise	Franchise obtained
			1731	franchise	for operation.
			1739	accumulated	
				impairment –	
				franchise	
		174		copyright	Copyright held or
			1741	copyright	purchased legally for
			1749	accumulated	the publishing and
				impairment –	sale of original
				copyright	composition or
				., .	translation of
					literature, art,
					academic article,
					music, motion picture
					and other similar
					works, and the right

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
			1751	computer software cost	developed for sale, rent or other form of
			1758	Accumulated amortization – computer software cost	marketing.
			1759	Accumulated impairment – computer software cost	
		176		goodwill	Goodwill acquired as
			1761	goodwill	a result of a
			1769	Accumulated impairment – goodwill	purchase.
		178		other intangible assets	Intangible assets that cannot be classified
			1781	deferred pension costs	into the intangible asset headings
			1782	leasehold improvements	above.
			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.
ļ		181		deferred assets	Expenditures
			1811	deferred bond	incurred that will
				issuance costs	benefit over one year
			1812	long-term prepaid rent	or one operating cycle and should be
			1813	long-term prepaid insurance	amortized over the future periods.
			1814	deferred income	
				tax assets –	
				noncurrent	
			1815	prepaid pension cost	
			1818	other deferred assets	
		182		idle assets	Assets not under
		102	1821	idle assets	operating use
			1021		currently.
		184		long-term notes,	Long-term notes,
				accounts and	accounts receivable
				overdue	and overdue charges
				receivables	that due beyond one
			1841	long-term notes	year or one
			1842	long-term accounts	operating cycle.
			1843	overdue	
				receivables	
			1847	long-term notes,	
				accounts and	
				overdue	
				receivables-	
			40.40	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	1851	assets leased to others assets leased to	Self-owned assets held for rent by a business which is not
			1859	others accumulated depreciation – assets leased to other	in the investment or leasing business.
		186	1861	refundable deposit refundable deposit	Cash or other assets deposited for guarantee purpose.
		188		miscellaneous assets	Other assets that cannot be classified
			1881 1888	restricted deposit miscellaneous assets - other	under the other asset headings above.
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
			2111	bank overdraft	borrowed from
			2112	bank loan	financial institutions
			2114	short-term debt– owners	or other personal creditors, due within
			2115	short-term debt– employees	one year or one operating cycle.
			2117	short-term debt– related parties	
			2118	short-term debt – other	
		212		short-term notes and bills payable	Short-term note issued by financial
			2121	commercial paper payable	institutions on behalf of the business, for
			2122	bank acceptance	obtaining capital
			2128	other short-term notes and bills payable	from monetary market.
			2129	discount on short- term notes and bills payable	
		213		notes payable	Various notes to be
			2131	notes payable	paid by the business.
			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
			2141	accounts payable	be paid by the
			2147	accounts payable – related parties	business.
		215		other financial liabilities	A contractual obligation to
			2151	financial liabilities at fair value through income statement	exchange financial assets or financial liabilities with another entity under
			2152	derivative financial liability for hedging	conditions that are potentially
			2153	financial liabilities at cost	unfavorable to the entity within a year.
			2159	Adjustments for change in value of financial liabilities	
		216			Income tax payable
			2161	income tax payable	of the business which has not yet been paid.
		217		accrued expenses	Expense incurred but
ļ			2171	accrued payroll	not yet paid,
			2172	rent payable	including accrued
			2173	accrued interest payable	payroll, accrued rent payable, accrued
			2174	sales tax payable	interest payable,
			2175	taxes payable– other	accrued VAT payable, accrued
			2178	other accrued expenses payable	taxes payable-other and other accrued expense payable.

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

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
			2272	current portion of long-term loans payable	
			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	Current liabilities that cannot be classified
			2281	sales tax payable	into the headings
			2283	temporary receipts	above.
			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
			2311	bonds payable	authorized and
			2312	premium(discount)	issued.
				on bonds payable	
		232		long-term debt payable	Borrowing with due date beyond one
			2321	long-term debt payable – bank	year or one operating cycle.
			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
			2331	long-term notes payable	beyond one year or one operation cycle.
			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
			2341	estimated accrued land value incremental tax payable	land revaluation.
		235		accrued pension liabilities	Pension liability recognized by a
			2351	accrued pension liabilities	business with the obligation to make future pension payments to its employees.
		236		other financial liabilities– noncurrent	A contractual obligation to exchange financial
			2361	financial liabilities at fair value through income statement – noncurrent	assets or financial liabilities with another entity under conditions that are potentially
			2362	derivative financial liability for hedging - noncurrent	unfavorable to the entity.
			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
			2381	other long-term liabilities– other	classified into the long-term liabilities headings above.
	28			other liabilities	Liabilities that cannot be classified into the liabilities headings above
		281		deferred liabilities	Refer to deferred
			2811	deferred revenue	income, deferred
			2814	deferred income tax liabilities	income tax liabilities, and etcDeferred
			2818	other deferred liabilities	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

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
			2861	guarantee deposit received	received from customers or others for guarantee purpose.
		288		miscellaneous liabilities	Other liabilities that cannot be classified
			2888	miscellaneous liabilities – other	into the two headings above.
3				owners' equity	Owner's equity equals to that of total assets minus total liability.
	31			capital	Capital contributed
		311		capital	by business owners
			3111	capital – common stock	and registered with the competent
			3112	capital – preferred stock	authority in charge but not including
			3113	capital collected in advance	preferred stock liability.
			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	0004	donated surplus	Additional paid-in
			3261	donated surplus	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		other additional paid-in capital	Paid-in capital that cannot be classified
			3281	additional paid-in capital from investee under equity method	into the paid-in capital headings above.
	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
			3311	legal reserve	appropriated according to Company Law or related regulations.
		332		special reserve	Retained earnings
			3321	contingency reserve	appropriated according to
			3322	improvement and expansion reserve	earnings distribution resolution or
			3323	special reserve for redemption of liabilities	according to law or regulation.
			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
			3411	Unrealized gain or loss on financial instrument	available-for sale or in cash flow hedging securities
		342		cumulative translation adjustment	Translation differences arising from translating the
			3421	cumulative translation adjustment	foreign currency financial statements of the foreign branches,
					subsidiaries and reinvestments accounted for under equity method into the local currency.
		343		net loss not recognized as pension cost	The amount of additional liability, which exceeds the
			3431	net loss not recognized as pension cost	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.

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
		344		unrealized	Increments in equity
				revaluation	from revaluation of
				increments	property, plant and
			3441	unrealized	equipment,
				revaluation	depletable assets
				increments	and intangible
					assets.
		345		treasury stock	Issued shares that
			3451	treasury stock	have been
					reacquired by the
					corporation and not
					yet resold or
	20				cancelled.
	36	201		minority interest	A subsidiary's equity
		361	0011	minority interest	that is held by the investors other than
			3611	minority interest	these affiliated
					companies
					companies
4				operating revenue	Revenue from
				op or only of or only of	operating activities
					during this period.
	41			sales revenue	Income earned from
		411		sales revenue	selling goods.
			4111	sales revenue	
			4112	installment sales	
				revenue	
		417		sales return	A contra revenue
			4171	sales return	account for goods or
					products sold but
					subsequently
					returned by the
					customer.
				1	

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
		419		sales discounts	A contra revenue
				and allowances	account for reduction
			4191	sales discounts	in the selling price of
				and allowances	goods or products
					sold.
	46			service revenue	Revenues earned
		461		service revenue	from providing
			4611	service revenue	services.
	47			agency revenue	Revenues earned
<u> </u>		471		agency revenue	from compensation
			4711	agency revenue	for intermediary and
					agent business or for
					acting as an
	40				assignee.
	48			other operating	Other operating
		400		revenue	revenues that cannot be classified into the
		488		other operating	headings above.
			4888	revenue	neaulings above.
			4000	other operating revenue	
5				operating costs	Cost from operating
5				operating costs	activities during this
					period.
	51			cost of goods sold	Refer to the original
1	<u> </u>	511		cost of goods sold	costs of merchandise
		•••	5111	cost of goods sold	sold or the
			5112	installment cost of	production costs of
			5112	goods sold	, goods sold.
		512		purchases	Purchase of goods
			5121	purchases	for sale. Purchase
			5122	purchase	returns, discounts
				expenses	and allowances
			5123	purchase returns	should be the
			-		deduction of

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
			5124	purchase discounts	purchases.
				and allowances	
		513		material purchased	The acquisition costs
			5131	material purchased	of all materials that
			5132	charges on	can be traced
				purchased material	directly to the cost
			5133	material purchase	object, including
				returns	freight-in, insurance,
			5134	material purchase	import duty, notary
				discounts and	fee and rent
				allowances	
		514		direct labor	Labor cost that can
			5141	direct labor	be reasonably
					identified for the
					production of
					finished goods
		515~		manufacturing	Costs that cannot be
		518		overhead	classified as material
			5151	indirect labor	and direct labor in
			5152	rent expense	the manufacturing or
			5153	supplies expense	the service
			5154	travelling expense	department.
			5155	shipping expenses	
			5156	postage expenses	
			5157	repair(s) and	
				maintenance	
				expense	
<u> </u>			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
		561		service costs	providing services.
			5611	service costs	
	57			agency costs	Costs incurred for
		571		agency costs	intermediary and
			5711	agency costs	agent business or for
					acting as an
	50				assignee.
	58			other operating costs	Expense incurred for
		588			earning other operating revenues.
		000		other operating costs	operating revenues.
}			5888	other operating	-
			5000	costs	
6				operating	Expenses arising
				expenses	from selling products
					or services.
	61			selling expenses	Expenses incurred in
		615~		selling expenses	selling products.
		618			
			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	
<u> </u>			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	
ļ			6172	meal expenses	
			6173	employee	
ļ			• • • = =	benefits/welfare	
			6175	commission	
			0470	expense	
			6176	Training expense	
			6188	other selling	
				expenses	

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
	62			general &	Any expense
		l		administrative	incurred in the
		l		expenses	administrative and
		625~		general &	general departments.
		628		administrative	
		l		expenses	
			6251	payroll expense	
			6252	rent expense	
			6253	supplies expense	
			6254	travelling expense	
			6255	shipping expenses	
			6256	postage expenses	
			6257	repair and	
		l		maintenance	
				expense	
		l	6259	advertisement	
		l		expense,	
				advertisement	
			6261	utilities expense	
			6262	insurance expense	
		l	6264	entertainment	
				expense	
			6265	donation expense	
			6266	taxes	
		1	6267	loss on	
		1		uncollectible	
				accounts	
		l	6268	depreciation	
				expense	
		1	6269	various	
				amortization	
		1	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	Research,
				development	improvement and
				expenses	experiment
		635~		research and	expenses incurred
		638		development	for research and
-				expenses	developing new
			6351	payroll expense	products, improving
			6352	rent expense	production technology,
			6353	office supplies	technology for
			6354	travelling expense	providing services
ļ			6355	shipping expenses	and production
			6356	postage expenses	process.
			6357	repair and	p.00000.
				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 and expenses	The revenue and expenses not arising from operating activities.
	71~74			non-operating revenue	The revenue not arising from operating activities.
		711		interest revenue	Interest revenues
			7111	interest revenue/income	resulting from deposits with financial institution or loan to others.
		714		investment income	Investment income
			7141	Gain on valuation of financial asset	of a non-investment company, engaged
			7142	Gain on valuation of financial liability	in financing instruments.
			7143	investment income recognized under equity method	
		715		foreign exchange gain	Gain from fluctuation in foreign currency

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
			7151	foreign exchange gain	exchange rate.
		716		investments	Gain from disposal of short-term or long-
			7161	investments	term investments.
		717		assets	Gain from disposal of property, plant and
			7171	gain on disposal of assets	equipment.
		718		Gain on reversal of impairment loss	impairment loss that
			7181	Gain on reversal of impairment loss	was account for in prior financial period which can be proof to have lessen or not exist.
		748		other non- operating revenue	Other non-operating revenue that cannot
			7481	donation income	be classified into the
			7482	rent revenue/income	headings above.
			7483	commission revenue/income	
			7484	revenue from sale of scraps	
			7485	gain on physical inventory	
			7486	gain from price recovery of inventory	
			7487	gain on reversal of bad debts	

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
			7488	other non- operating revenue– other items	
	75~78			non-operating expenses	The expenses not arising from operating activities.
		751	7511	interest expense interest expense	Interest expense incurred as a result of borrowing from financial institutions or other persons.
		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
			7531	loss on valuation of financial asset	non-investment company, engaged
			7532	loss on valuation of financial liability	in financing instruments.
			7533	investment loss recognized under equity method	
		754		foreign exchange loss	Loss from fluctuation of foreign currency
			7541	foreign exchange loss	exchange rate.
		755		loss on disposal of assets	Loss from the sale, obsolescence, and
			7551	loss on disposal of assets	loss of assets.

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
		756		loss on disposal of investments	Loss from disposal of short-term or long-
			7561	loss on disposal of investments	term investments.
		768		impairment loss	The book value of
			7681	impairment loss	assets over
					recoverable amounts.
		788		other non- operating	Other non-operating expense that cannot
				expenses	be classified into the
			7881	loss on work	headings above
				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
		791		continuing operating income before tax	rate applied to current period accounting net

7911continuing operating income before taxincome (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.8income tax expense (or benefit)Refers to the sum of current income tax expense (or benefit)81income tax expense (or benefit)Refers to the sum of current income tax expense (or benefit)81income tax expense (or benefit)Refers to the sum of current income tax expense (or benefit)828111income tax expense (or benefit)Refers to continuing operating income after tax82continuing operating income after taxRefers to continuing operating income after tax828211continuing operating income after taxRefers to continuing operating income after tax	FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
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				8211	operating income	
after tax						

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
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
		911		operating income for discontinued operation	for sale and loss(gain) on valuation of assets
			9111	operating income for discontinued operation	for sale.
			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
		921		extraordinary gain or loss	and occurs infrequently.
			9211	extraordinary gain or loss	
	93			changes in accounting principles	After-tax cumulative effects resulting from changes in accounting
		931		cumulative effect of changes in accounting principles	principles.

FIRST GRADE	SECOND GRADE	THIRD GRADE	FOURTH GRADE	ACCOUNT	EXPLANATION OF ACCOUNT
			9311	cumulative effect of changes in accounting principles	
	94			minority interest income	The subsidiary's net income that is
		941		minority interest income	recognized by the investors other than these affiliated.
			9411	minority interest income	