

「重要會計用語中英對照」

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Item	Term in English	Term in Chinese
1	[Amount] recoverable	可回收(金額)
2	‘Corridor’	「緩衝區」
3	‘Cost of sales’ method	「銷貨成本」法
4	Acceptable under IFRSs	國際財務報導準則可接受
5	Accountability of management	管理階層之課責性
6	Accounting	會計
7	Accounting and Reporting by Retirement Benefit Plans	退休福利計畫之會計與報導
8	Accounting estimate	會計估計值
9	Accounting for Government Grants and Disclosure of Government Assistance	政府補助之會計及政府補助之揭露
10	accounting for inventories	存貨會計
11	Accounting for Investments in Associates	投資關聯企業之會計
12	Accounting income	會計收益
13	Accounting model	會計模式
14	Accounting period	會計期間
15	Accounting Policies, Changes in Accounting Estimates and Errors	會計政策、會計估計值變動及錯誤
16	Accounting policy	會計政策
17	Accounting principle	會計原則
18	Accounting profit	會計利潤
19	Accounting record	會計紀錄
20	Accounting treatment	會計處理
21	Accounts receivable	應收帳款
22	Accrual basis	應計基礎
23	Accrual basis of accounting	應計基礎會計
24	Accrued liabilities	應計負債
25	Accumulated (amortisation, interest, profit or loss)	累計(攤銷、利息、損益)
26	Accumulated profit or loss	累計損益
27	Accumulating compensated absences	累積帶薪假
28	Achieve comparability	達成可比性/達成...可比性
29	acquired entity	(被)收購(之)個體



財團法人

會計研究發展基金會

ACCOUNTING RESEARCH AND DEVELOPMENT FOUNDATION

Item	Term in English	Term in Chinese
30	acquired goodwill	收購(之)商譽
31	acquired in a business combination	企業合併所取得
32	Acquiree	被收購者
33	Acquirer	收購者/取得者
34	Acquisition	收購/取得
35	acquisition date	收購日/取得日
36	Active market	活絡市場
37	active use	積極使用
38	actively marketed	積極行銷
39	Actuarial assumptions	精算假設
40	Actuarial gains and losses	精算損益
41	Actuarial present value of promised retirement benefits	已承諾退休福利之精算現值
42	Actuarial valuation	精算評價
43	Actuarial valuation method	精算評價方法
44	Additional comparative information	額外比較資訊
45	Additional consideration	額外對價
46	additional disclosure	額外揭露
47	Adjust for consolidation procedures	合併程序之調整
48	Adjusted weighted-average shares	調整後加權平均股數
49	adjustment	調整
50	Administrative expenses	管理費用
51	Admission fees	入場費
52	Advance	預付款/墊款/預收款
53	adverse economic consequences	不利之經濟後果
54	adverse event	不利事件
55	After-tax amount	稅後金額
56	Agency	代理機構/機構
57	Aggregate	彙總/彙總數
58	Aggregation	彙總/集合
59	Agreement date	協議日
60	Agricultural activity	農業活動
61	Agricultural produce	農業產品
62	Agriculture	農業
63	Allocation	分攤
64	Allowance	備抵

Item	Term in English	Term in Chinese
65	allowance account	備抵帳戶
66	Allowed alternative treatment	允許之替代處理
67	American share option	美式股票選擇權
68	Amortisation	攤銷
69	Amortisation method	攤銷方法
70	Amortisation period	攤銷期間
71	Amortised cost	攤銷後成本
72	Amortised cost of a financial asset or financial liability	金融資產或金融負債之攤銷後成本
73	amount of inventories	存貨金額
74	amount payable	應付金額/ 給付金額
75	Amount per share	每股金額
76	Analysis	分析
77	Annual leave	年休假
78	Annual periods	年度期間
79	annuitant	年金受益人
80	annuitisation	每年定期給付
81	annuity	年金
82	Antidilution	反稀釋
83	Antidilutive	反稀釋
84	Appendix	附錄
85	Application of Requirements	規定之應用
86	application supplement	應用補充
87	appraisal	估價
88	Arm's length transaction	公平交易
89	Asking price	賣方報價/ 賣價
90	Assess	評估/評量
91	Asset	資產
92	asset exchange transactions	資產交換交易
93	Assets acquired	取得之資產
94	Assets held by a long-term employee benefit fund	長期員工福利基金持有之資產
95	assets retired from active use	不再積極使用之資產
96	Associate	關聯企業
97	Audit report	查核報告
98	Authorise [financial statements for issue]	通過(發布財務報表)

Item	Term in English	Term in Chinese
99	Available-for-sale financial assets	備供出售金融資產
100	Balance sheet	資產負債表
101	Balance sheet liability method	資產負債表負債法
102	Bank	銀行
103	Bank overdraft	銀行透支
104	Bankruptcy	破產
105	bargain purchase	廉價購買
106	Basic earnings per share	基本每股盈餘
107	basis adjustment	認列基礎調整
108	Basis for Conclusions	結論基礎
109	basis point	基本點
110	Benchmark treatment	標竿處理
111	beneficial contracts	有利合約
112	Benefit	效益/ 利益/ 福利/ 給付
113	Benefit obligation	福利義務
114	Benefit to users	對使用者之效益
115	Best estimate	最佳估計
116	Bias	偏誤
117	Bid bonds	投標保證
118	Bid price	買方報價/ 買價
119	bid-ask spread	買賣價差
120	Binding sale agreement	具約束力之銷售協議
121	binomial	二項式
122	Biological asset	生物資產
123	Biological transformation	生物轉化
124	Black-Scholes-Merton formula	Black-Scholes-Merton 公式
125	Board of directors	董事會
126	Bonus issue	分紅配股
127	Bonus plan	分紅計畫
128	book of contracts	合約組合
129	Book value	帳面價值
130	Borrowing costs	借款成本
131	Bottom-up test	由下而上測試法
132	business	業務/商業/經營
133	Business combination	企業合併
134	business combination involving entities or	涉及共同控制下個體或業務之企業合併

Item	Term in English	Term in Chinese
	businesses under common control	
135	Business Combinations	企業合併
136	Business Combinations – “Date of Exchange” and Fair Value of Equity Instruments	企業合併：「交換日」與權益工具之公允價值
137	Business Combinations - Classification either as Acquisitions or Unitings of Interests	企業合併：收購法或權益結合法之分類
138	Business Combinations - Subsequent Adjustment of Fair Values and Goodwill Initially Reported	企業合併：原報導公允價值及商譽之後續調整
139	Business segment	業務部門
140	Business unit	業務單位
141	Buying segment	採購部門
142	By-product	副產品
143	Call options	買權
144	Callable	可買回
145	Cap	上限
146	Capital	資本/資金/本金
147	capital appreciation	資本增值
148	Capital asset pricing model	資本資產定價模式
149	Capital contribution	資本投入
150	Capital expenditure	資本支出
151	Capital gain	資本利得
152	Capital maintenance	資本維持
153	Capital maintenance adjustment	資本維持調整
154	Capitalisation	資本化
155	Capitalisation of interest	利息資本化
156	capped interest rate	具上限之利率
157	Carried at cost	按成本列報
158	Carry forward	遞轉後期/沿用(若前面接Standard時)/遞轉至...
159	Carrying amount	帳面金額
160	Cash	現金
161	Cash basis	現金基礎
162	Cash equivalents	約當現金

Item	Term in English	Term in Chinese
163	Cash flow	現金流量
164	Cash flow hedge	現金流量避險
165	Cash flow risk	現金流量風險
166	Cash flow statement = Statement of cash flows	現金流量表
167	Cash Flow Statements	現金流量表
168	Cash generating unit	現金產生單位
169	Cash inflow	現金流入
170	Cash on hand	庫存現金
171	Cash outflow	現金流出
172	Cash payments	現金支付
173	Cash price equivalent	約當現銷價格
174	Cash proceeds	現金價款
175	Cash surrender value	現金解約價值
176	Cash-settled share option	現金交割之股票選擇權
177	Cash-settled share-based payment transaction	現金交割之股份基礎給付交易
178	Catastrophe bond	巨災債券
179	Catastrophe provisions	巨災負債準備
180	Cedant	分出公司
181	Certificates of deposit	定期存單
182	Cessation (of capitalisation)	停止(資本化)
183	Chief executive officer	執行長
184	Claim	請求(權)/ 理賠/ 債權/ 主張/ 求償/ 索賠
185	Class A preference share	A類特別股
186	Class of assets	資產類別
187	Class of property, plant and equipment	不動產、廠房及設備類別
188	Classification	分類
189	Classification of Financial Instruments – Contingent Settlement Provisions	金融工具之分類—或有交割條款
190	Classification of inventory	存貨分類
191	Clean-up call	清償買權
192	Close members of the family of the individual person	個人之近親
193	Closing market prices	收盤價
194	Closing rate	收盤匯率

Item	Term in English	Term in Chinese
195	Collar	上下限
196	Collateral	擔保品/ 擔保
197	Collateralised (asset, borrowing)	具擔保品之(資產、借款)
198	Collectability	收現性
199	Collection	收現/收取/收集
200	Collective marks	團體標章
201	Collective power	集體權力
202	Combined instrument	結合工具
203	Commencement	開始
204	Commencement of the lease term	租賃期間開始(日)
205	commercial loans	商業放款/ 商業借款/ 商業貸款
206	commercial paper facilities	商業本票額度
207	Commercial substance	商業實質
208	commercially viable quantities of mineral resources	礦產資源達到商業價值之數量
209	Commission	佣金
210	Commitment	承諾
211	Commodity	(大宗)商品/ (大宗)物資
212	Comparability	可比性
213	Comparability over time	不同期間之可比性
214	Comparable interim period	可比期中期間
215	Comparative information	比較資訊
216	Compensated absences	帶薪假
217	complementary assets	互補性資產
218	Completeness	完整性
219	Compliance with International Accounting Standards	遵循國際會計準則
220	Component	組成部分
221	Compound financial instruments	複合金融工具
222	Compound instrument	複合工具
223	Concentration of (credit etc) risk	(信用等)風險集中
224	Confidence level	信賴水準
225	Configuration of the cash flows	現金流量型態
226	Consequential amendment	配套修正
227	consideration	對價
228	Consistency - Alternative Methods	一致性：替代方法

Item	Term in English	Term in Chinese
229	Consistency - Capitalisation of Borrowing Costs	一致性：借款成本之資本化
230	Consistency - Different Cost Formulas for Inventories	一致性：存貨之不同成本公式
231	Consolidated and Separate Financial Statements	合併及單獨財務報表
232	Consolidated balance sheet	合併資產負債表
233	Consolidated financial statements	合併財務報表
234	Consolidated Financial Statements and Accounting for Investments in Subsidiaries	合併財務報表及投資子公司之會計
235	Consolidated group	合併集團
236	Consolidation	合併 / 報表合併 / 合併報表 / (將)...納入合併報表
237	consolidation adjustments	合併調整
238	Consolidation and Equity Method – Potential Voting Rights and Allocation of Ownership Interests	合併與權益法：潛在表決權及所有權權益分攤
239	Consolidation purposes	合併目的
240	Consolidation—Special Purpose Entities	合併：特殊目的個體
241	Construction contract	建造合約
242	Construction Contracts	建造合約
243	Constructive obligation	推定義務
244	Contingency	或有 / 或有事項
245	Contingent asset	或有資產
246	Contingent liability	或有負債
247	Contingent rent	或有租金
248	contingent settlement provision	或有交割條款
249	Contingent share agreement	或有股份協議
250	Contingently issuable shares	或有發行股份
251	continuing involvement	持續參與
252	Continuing operations	繼續營業單位
253	Contract	合約
254	Contracts that may be settled in (ordinary) shares or cash	得以普通股或現金交割之合約 / 得以股份或現金交割之合約
255	Contractual arrangement	合約協議
256	contractual cash flows	合約現金流量

Item	Term in English	Term in Chinese
257	contractual maturity analysis	合約到期分析
258	contractual obligation	合約義務
259	contractual rights	合約權利
260	Contribution	貢獻/ 提撥(金)/ 投入/ 捐贈/ 出資
261	contributor	提撥者
262	control	控制
263	Control (of an asset)	控制(資產)
264	Control number	控制數
265	controlled entity	被控制個體
266	convenience translation	簡易換算
267	Convergence	趨同
268	Conversion option	轉換選擇權
269	Convertible bonds	可轉換債券
270	Convertible debt	可轉換債務
271	Convertible instruments	可轉換工具
272	Convertible preference share	可轉換特別股
273	co-operative	合作社
274	Copyright	著作權
275	core goodwill	核心商譽
276	Corporate assets	共用資產
277	Cost	成本
278	Cost formula	成本公式
279	cost model	成本模式
280	Cost of an acquisition	取得成本/ 收購成本
281	Cost of an investment	投資成本
282	Cost of conversion	加工成本
283	Cost of inventories	存貨成本/ 存貨...成本
284	Cost of Inventories of a Service Provider	勞務提供者存貨成本
285	Cost of purchase	購買成本
286	Cost plus contract	成本加成合約
287	Cost-based measurement	成本基礎衡量
288	costs of conversion	加工成本
289	Costs of disposal	處分成本
290	Costs of Modifying Existing Software	修改現有軟體之成本
291	Costs to sell	出售成本
292	counterparty	(交易) 對方



Item	Term in English	Term in Chinese
293	country of incorporation or residence	公司註冊地或所在地之國家
294	coupon	息票
295	credit derivative default product	信用違約衍生商品
296	credit enhancements	信用增強
297	credit exposures	信用暴險
298	Credit facilities	信用額度
299	credit insurance contract	信用保險合約
300	credit quality	信用品質
301	Credit risk	信用風險
302	credit spread	信用價差
303	Creditors	債權人
304	Creditworthiness	信用等級/ 信用程度/ 信用
305	criteria for recognising	認列條件/ 認列基準
306	cross-reference	交互索引
307	CTDs	累積換算差異數
308	Cumulative preference dividends	累積特別股股利
309	Cumulative Translation Differences	累積換算差異數
310	Currency risk	匯率風險/ 匯兌風險
311	Currency translation	外幣換算
312	Currency units	貨幣單位
313	Current asset	流動資產
314	Current cost	現時成本
315	Current cost approach	現時成本法
316	Current investment	當期投資/ 本期投資
317	Current liabilities	流動負債
318	Current service cost	當期服務成本/ 本期服務成本
319	Current tax	當期所得稅/ 本期所得稅
320	Curtailment	縮減
321	cushions	緩衝
322	customer list	客戶名單
323	database	資料庫
324	Date of acquisition	取得日/ 收購日
325	date of exchange	交換日
326	Date of transition to IFRS	轉換至國際財務報導準則日
327	Dealing securities	交易目的持有之證券
328	death benefit	死亡給付

Item	Term in English	Term in Chinese
329	Debt	債務
330	Debt instrument	債務工具
331	Debt securities	債務證券
332	Decision tree	決策樹
333	Decision-useful information	對決策有用之資訊
334	decommissioning	除役
335	decommissioning costs	除役成本
336	decommissioning funds	除役基金
337	decommissioning obligations	除役義務
338	decommissioning, restoration and environmental rehabilitation funds	除役、復原及環境修復基金
339	Deductible temporary difference	可減除暫時性差異
340	Deemed cost	認定成本
341	Defer	遞延
342	Deferral method	遞延法
343	Deferred acquisition costs	遞延取得成本
344	Deferred tax	遞延所得稅
345	Deferred tax assets	遞延所得稅資產
346	Deferred tax income	遞延所得稅利益
347	Deferred tax liabilities	遞延所得稅負債
348	Defined benefit liability	確定福利負債
349	Defined benefit obligation	確定福利義務
350	Defined benefit obligation (present value of)	確定福利義務(之現值)
351	Defined benefit plans	確定福利計畫
352	Defined contribution plans	確定提撥計畫
353	Demand deposits	活期存款
354	demand feature	要求即付特性
355	Demerger	分割
356	Demonstrably committed	明確承諾
357	deposit accounting	存款會計
358	deposit component	儲蓄組成部分
359	Depreciable amount	可折舊金額
360	Depreciable assets	折舊性資產
361	depreciated replacement cost approach	折舊後重置成本法
362	Depreciation	折舊
363	Depreciation methods	折舊方法



Item	Term in English	Term in Chinese
364	Derecognise (a financial instrument)	除列(金融工具)
365	Derecognition	除列
366	Derivative	衍生(工具)
367	derivative features	衍生工具特性
368	Derivative financial instruments	衍生金融工具
369	designated and effective hedging instrument	被指定且有效之避險工具
370	determination of cost	成本之決定
371	Determining whether an Arrangement contains a Lease	決定一項安排是否包含租賃
372	Development	發展/開發
373	Development costs	發展成本
374	Diluted earnings per share	稀釋每股盈餘
375	Dilution	稀釋
376	Dilutive effect	稀釋作用/ 稀釋效果
377	Dilutive potential ordinary shares	稀釋潛在普通股
378	diminishing balance method	餘額遞減法
379	direct insurance contract	直接保險合約
380	Direct labour	直接人工
381	Direct method of reporting cash flows from operating activities	以直接法報導由營業活動產生之現金流量
382	direct operating expenses	直接營業費用
383	directly attributable	直接可歸屬
384	Directors	董事
385	disaggregated information	細分之資訊
386	Disclose	揭露
387	Disclosure	揭露
388	Disclosure and Presentation	揭露與表達
389	Disclosure of government assistance	政府輔助之揭露
390	disclosure requirement	揭露規定
391	Disclosures in the Financial Statements of Banks and Similar Financial Institutions	銀行及類似金融機構財務報表中之揭露
392	Disclosure—Service Concession Arrangements	揭露—服務特許權協議
393	Discontinued (operations)	停業(單位)
394	Discontinuing operation	停業單位

Item	Term in English	Term in Chinese
395	Discount rate	折現率
396	Discounting	折現
397	Discretionary participation feature	裁量參與特性
398	Disposal consideration	處分對價
399	Disposal group	處分群組
400	Disposal plan	處分計畫
401	Disposal transaction	處分交易
402	dissenting opinion	反對意見
403	Dividend yield	股利殖利率
404	Dividends	股利
405	Domain name	網域名稱
406	Doubtful debts	呆帳
407	Downstream transactions	順流交易
408	dual listed corporation	兩地掛牌上市公司
409	dual trigger contract	雙重啟動合約
410	Earlier application is encouraged	鼓勵提前適用
411	Earnings	盈餘/收益
412	Earnings - diluted	盈餘—稀釋
413	Earnings contingency	以盈餘為基礎之或有股份
414	Earnings per Share	每股盈餘
415	Earnings Per Share - Financial Instruments and Other Contracts that May Be Settled in Shares	每股盈餘：得以股份交割之金融工具及其他合約
416	Economic benefits	經濟效益/ 經濟利益
417	Economic decision-making needs of users	使用者之經濟決策需求
418	Economic life	經濟年限
419	Effect of assumed conversions	假設轉換之影響
420	Effective date	生效日
421	Effective interest method	有效利息法
422	effective interest rate	有效利率
423	Effects of Changes in Foreign Exchange Rates	匯率變動之影響
424	Elements of cost of exploration and evaluation assets	探勘及評估資產成本之要素
425	Eligible for capitalisation	符合資本化條件
426	Elimination of Unrealised Profits and Losses	關聯企業交易未實現損益之銷除

Item	Term in English	Term in Chinese
	on Transactions with Associates	
427	Embedded derivative	嵌入式衍生工具
428	Employee benefits	員工福利
429	Employee share ownership plan	員工入股計畫
430	Employee share purchase plan	員工認股計畫
431	Employee turnover rates	員工離職率
432	Employees and others providing similar services	員工及其他提供類似勞務之人員
433	Employer payroll taxes and insurance contributions	雇主薪資稅及保險提撥
434	Enactment	制定/ 通過/ 頒布/ 立法
435	Enforcement of covenants	強制履約
436	Enhanced Disclosure	加強揭露
437	Enterprise	企業
438	Entity	企業/ 個體/ 主體
439	entity-specific value	企業特定價值
440	environmental obligations	環境義務
441	equalisation provisions	平穩負債準備
442	Equity	權益
443	Equity - Costs of an Equity Transaction	權益：權益交易之成本
444	Equity Accounting Method - Recognition of Losses	權益法會計：損失之認列
445	Equity balances	權益餘額
446	Equity capital	權益資本
447	Equity compensation benefits(=Stock (=Share) compensation benefits)	權益薪酬福利(即股票(或股份)薪酬福利)
448	Equity compensation plans (=Share (=Stock) compensation plans)	權益薪酬計畫(即股份(或股票)薪酬計畫)
449	Equity component	權益組成部分
450	Equity holders	權益持有人
451	Equity index	股價指數
452	Equity instrument	權益工具
453	Equity instrument granted	所給與權益工具
454	equity interests	權益/ 權益所有權
455	equity issue	發行權益
456	Equity method	權益法

Item	Term in English	Term in Chinese
457	Equity securities	權益證券
458	Equity-settled share-based payment transaction	權益交割之股份基礎給付交易
459	Estimated costs	估計成本
460	Estimated future cash flows	估計未來現金流量
461	European share option	歐式股票選擇權
462	Evaluating the Substance of Transactions Involving the Legal Form of a Lease	評估涉及租賃之法律形式之交易實質
463	Event-driven fair value measurements	基於特定事項所衡量之公允價值
464	Events After the Balance Sheet Date	資產負債表日後事項
465	Events occurring after the balance sheet date	資產負債表日後發生之事項
466	evidence of impairment	減損(之)證據
467	Exchange difference	兌換差額
468	Exchange of assets	資產交換
469	Exchange rate	匯率
470	exchange transaction	交換交易
471	Executory contract	待履行合約
472	Exemptions	豁免
473	Exercise date	行使日
474	Exercise of rights	行使(新股認購)權利
475	Exercise price	行使價格
476	Existing liability	既有負債
477	Expected value	期望值
478	Expenditure	支出
479	Expenses	費損(與income合用)/ 費用
480	Experience account	經驗帳戶
481	Experience adjustments	經驗調整(數)
482	Expiry date	失效日/ 滿期日/ 到期日
483	Explicit and unreserved statement of compliance	遵循...之明確且無保留聲明/ 明確且無保留聲明遵循...
484	Exploration and evaluation assets	探勘及評估資產
485	Exploration and evaluation expenditures	探勘及評估支出
486	Exploration for and Evaluation of Mineral Resources	礦產資源探勘及評估
487	Exposure draft	草案

Item	Term in English	Term in Chinese
488	Expropriation of major assets	主要資產之徵收
489	Extraordinary items	非常項目
490	Face (of Financial Statements or Notes)	於(財務報表或附註)中
491	Fair presentation	公允表達
492	Fair value	公允價值
493	Fair value hedge	公允價值避險
494	Fair value measurement	公允價值衡量
495	Faithful representation	忠實表述
496	Fees	費(用)
497	Fellow subsidiary	兄弟公司
498	Fidelity bonds	誠實保險
499	Fiduciary activities	受託活動
500	FIFO	先進先出法
501	FIFO formula	先進先出公式
502	Finance lease	融資租賃
503	Finance lease obligations	融資租賃負債/ 融資租賃義務
504	Financial asset	金融資產
505	Financial asset or financial liability at fair value through profit or loss	透過損益按公允價值衡量之金融資產或金融負債
506	Financial asset or liability held for trading	持有供交易之金融資產或負債
507	Financial capital	財務資本
508	Financial conglomerate	金融集團
509	Financial guarantee	財務保證
510	Financial institution	金融機構
511	Financial instruments	金融工具
512	Financial Instruments: Disclosure and Presentation	金融工具：揭露與表達
513	Financial Instruments: Recognition and Measurement	金融工具：認列與衡量
514	Financial liability	金融負債
515	Financial performance	財務績效
516	Financial position	財務狀況
517	Financial reporting	財務報導
518	Financial Reporting in Hyperinflationary Economies	高度通貨膨脹經濟下之財務報導
519	Financial Reporting of Interests in Joint	合資權益之財務報導

Item	Term in English	Term in Chinese
	Ventures	
520	Financial review	財務評述
521	Financial risk	財務風險
522	Financial statements	財務報表
523	Financial year-to-date basis	財務年度年初至今基礎
524	Financing activities	籌資活動/財務活動
525	Financing device	籌資工具
526	Finished good	製成品
527	Firm commitment	確定承諾
528	firm purchase commitment	確定購買承諾
529	firm sales contracts	確定銷售合約
530	First IFRS financial statements	首份國際財務報導準則財務報表
531	first-in, first-out	先進先出法
532	First-time adopter	首次採用者
533	First-time adoption	首次採用
534	First-time Adoption of International Financial Reporting Standards	首次採用國際財務報導準則
535	First-time Application	首次適用
536	First-Time Application of IASs as the Primary Basis of Accounting	首次適用國際會計準則作為主要會計基礎
537	Fixed asset	固定資產
538	Fixed coupon rate	固定息票利率
539	Fixed price contract	固定價格合約
540	Fixed production overheads	固定製造費用
541	Flat yield curve	水平殖利率曲線
542	Floating rate	浮動利率/浮動匯率
543	Floor	下限
544	Forecast	預測
545	Forecast transaction	預期交易
546	Foreign currency	外幣
547	foreign currency derivatives	外幣衍生工具
548	Foreign currency transaction	外幣交易
549	Foreign entity	國外個體
550	Foreign Exchange - Capitalisation of Losses Resulting from Severe Currency Devaluations	外匯：貨幣重貶損失之資本化



Item	Term in English	Term in Chinese
551	Foreign exchange contract	外匯合約
552	Foreign Exchange Rates	(外幣)匯率
553	Foreign operation	國外營運機構
554	Forgivable loans	免償還貸款
555	Forward contract	遠期合約
556	forward repurchase agreement	遠期再買回協議
557	Framework	架構
558	Framework for the Preparation and Presentation of Financial Statements	財務報表編製及表達之架構
559	Franchise fee	特許權費
560	Function of expense	費用之功能
561	functional currency	功能性貨幣
562	Fundamental errors	基本錯誤
563	Funding	提供資金/ 提撥資金/ 提撥/ 資金/ 資金提撥
564	Future cash flow	未來現金流量
565	Future economic benefit	未來經濟效益
566	Futures contract	期貨合約
567	GAAP	一般公認會計原則
568	Gain on disposal	處分利益
569	Gains	利益
570	General purchasing power approach	一般購買力法
571	General recognition principle	一般認列原則
572	Geographical segments	地區別部門
573	Going concern	繼續經營（之）個體
574	Goodwill	商譽
575	Governing board	治理理事會/ 治理董事會
576	Governing body	治理單位
577	Governing charter	治理章程
578	Government	政府
579	Government assistance	政府補助
580	Government Assistance—No Specific Relation to Operating Activities	政府補助：與營業活動無特定關連
581	Government grants	政府補助
582	Government guarantee	政府保證
583	Grant date	給與日
584	Grants related to assets	與資產有關之補助

Item	Term in English	Term in Chinese
585	Grants related to income	與收益有關之補助
586	Gross investment in the lease	租賃投資總額
587	Gross margin	銷貨毛利
588	Gross profit	銷貨毛利
589	Group	集團/ 集體/群體/組/群組
590	Group administration (employee benefit) plans	集體管理(員工福利)計畫
591	Group insurance contract	團體保險合約
592	Group of assets	資產群組
593	Group of biological assets	生物資產群組
594	Grouping of assets	資產(之)分組
595	Guarantee	保證
596	Guarantee fund	保證基金
597	Guaranteed residual value	保證殘值
598	Harmonise	調合
599	Harvest	收成
600	Hedge accounting	避險會計
601	Hedge effectiveness	避險有效性
602	Hedged item	被避險項目
603	Hedging	避險
604	Hedging instrument	避險工具
605	Hedging relationship	避險關係
606	Hedging reserve	避險準備
607	Held for resale	持有供再出售
608	Held for trading	持有供交易
609	Held-to-maturity investment	持有至到期日投資
610	Highly probable	高度很有可能
611	Hire-purchase contract	租購合約
612	Historical cost	歷史成本
613	Historical loss experience	歷史損失經驗
614	Historical summaries	歷史性彙總(資訊)
615	Holding company	控股公司
616	Host contract	主合約
617	Host instrument	主工具
618	Hybrid instrument	混合工具
619	Hyperinflation	高度通貨膨脹



Item	Term in English	Term in Chinese
620	Hyperinflationary economies	高度通貨膨脹經濟
621	IAS	國際會計準則
622	IASC	國際會計準則委員會
623	IASC Foundation Constitution	國際會計準則委員會基金會章程
624	IASCF	國際會計準則委員會基金會
625	Identifiable asset	可辨認資產
626	IFAC	國際會計團體聯合會
627	IFRIC	國際財務報導解釋委員會/ 國際財務報導解釋
628	IFRS	國際財務報導準則
629	IFRS-compliant	遵循國際財務報導準則
630	Impairment	減損
631	Impairment loss	減損損失
632	Impairment of Assets	資產減損
633	Impairment test	減損測試
634	Implementation Guidance	施行指引
635	Import duties	進口稅捐
636	Impracticability exemption	實務上不可行之豁免
637	Impracticable	實務上不可行/不切實際
638	Imputed rate of interest	設算利率
639	In the money	價內
640	Inception of the Lease	租賃開始日
641	Incidental income	非主要收益
642	incidental operations	非主要營運
643	Income	收益
644	Income approach	收益法/ 損益法
645	Income statement = Statement of income	損益表
646	Income tax	所得稅
647	income tax expense	所得稅費用
648	Income Taxes	所得稅
649	Income Taxes—Changes in the Tax Status of an Enterprise or its Shareholders	所得稅：企業或其股東之納稅狀況改變
650	Income Taxes—Recovery of Revalued Non-Depreciable Assets	所得稅：重估價非折舊性資產之回收
651	Increasing Rate Preference Shares	遞增股利率特別股
652	Incremental share	增額股份

Item	Term in English	Term in Chinese
653	Indicator [of impairment]	(減損)跡象
654	Indirect method of reporting cash flows from operating activities	以間接法報導由營業活動產生之現金流量
655	individual asset	個別資產
656	individual financial statements	個別財務報表
657	Induced conversion	誘導轉換
658	Industry segments	產業別部門
659	Inflation	通貨膨脹
660	Information Reflecting the Effects of Changing Prices	反映價格變動影響之資訊
661	initial classification	原始分類
662	Initial Direct Costs	原始直接成本
663	Initial measurement	原始衡量
664	Initial public offering	初次上市櫃
665	Initial recognition	原始認列
666	in-substance defeasance	視同清償
667	Insurable interest	可保利益
668	Insurance agency commissions	保險代理佣金
669	Insurance assets	保險資產
670	Insurance company	保險公司
671	Insurance contract	保險合約
672	Insurance Contracts	保險合約
673	Insurance enterprise	保險企業
674	Insurance liability	保險負債
675	Insurance obligations	保險義務
676	Insurance risk	保險風險
677	Insurance swaps	保險交換
678	Insured event	保險事件
679	Insurer	保險人
680	Intangible asset	無形資產
681	Intangible Assets	無形資產
682	Intangible Assets—Web Site Costs	無形資產：網站成本
683	Integral foreign operation	整合性國外營運機構
684	Interest	利息/ 利益/ 權益
685	Interest cost (for an employee benefit plan)	利息成本(員工福利計畫)
686	Interest rate implicit in a lease	租賃隱含利率



Item	Term in English	Term in Chinese
687	Interest rate implicit in the lease	租賃隱含利率
688	Interest rate risk	利率風險
689	Interest rate strip	利率分割合約
690	Interest rate swap	利率交換
691	interest-only strip	分割利息債券
692	Interests in Joint Ventures	合資權益
693	Interim financial report	期中財務報告
694	Interim Financial Reporting	期中財務報導
695	Interim financial statements	期中財務報表
696	Interim period	期中期間
697	internal rate of return	內部報酬率
698	Internal risk transfer	內部風險移轉
699	Internally generated	內部產生
700	Internally generated goodwill	內部產生之商譽
701	International Accounting Standard	國際會計準則
702	International Accounting Standards Committee	國際會計準則委員會
703	International Accounting Standards Committee Foundation	國際會計準則委員會基金會
704	International Federation of Accountants	國際會計團體聯合會
705	International Financial Reporting Interpretations Committee	國際財務報導解釋委員會
706	International Financial Reporting Standards (IFRSs)	國際財務報導準則
707	Intragroup	集團內/ 內部
708	Intrinsic value	內含價值
709	Introduction of the Euro	引入歐元
710	Inventories	存貨
711	investee	被投資者/ 被投資公司
712	Investing activities	投資活動
713	Investment	投資
714	Investment contract	投資合約
715	investment grade	投資等級
716	Investment performance	投資績效
717	Investment Property	投資性不動產
718	Investment tax credits	投資抵減

Item	Term in English	Term in Chinese
719	Investment-linked insurance funds	投資連結之保險基金
720	Investments in Associates	投資關聯企業
721	Investor	投資者/ 投資公司
722	Investor in a joint venture	合資投資者
723	investor-owned entity	投資者擁有之個體/ 投資者擁有之企業
724	Involuntary liquidation	非自願性清算
725	irrevocable commitments	不可撤銷之承諾
726	Issued capital	發行股本
727	Issued shares	發行股份
728	Issuing entity	發行個體/ 發行企業
729	Item	項目
730	Item by item basis	逐項基礎
731	Item of inventory	存貨項目
732	Joint control	聯合控制
733	Joint venture	合資
734	Joint Working Group	聯合工作小組
735	Jointly Controlled Entities—Non-Monetary Contributions by Venturers	聯合控制個體：合資控制者之非貨幣性投入
736	Jointly controlled entity	聯合控制個體/ 聯合控制企業
737	Jurisdiction	司法/ 管轄(機關)/ 轄區
738	Key management personnel	主要管理人員
739	Last-in, first-out	後進先出法
740	Lease	租賃
741	Lease term	租賃期間
742	leaseback	售後租回
743	Leased assets	租賃資產
744	leasehold interest	租賃權利
745	Leases	租賃
746	Legal entity	法律個體/ 法律企業
747	Legal merger	法律形式合併
748	Legal obligation	法定義務
749	Legal parent	法律上母公司
750	Legal rights	法定權利
751	Legal subsidiary	法律上子公司
752	Legally enforceable right	法定執行權
753	Legislative requirement	法律規定

Item	Term in English	Term in Chinese
754	Lender	債權人/貸款人
755	Lessee	承租人
756	Lessee's incremental borrowing rate of interest	承租人增額借款利率
757	Lessor	出租人
758	Letters of credit	信用狀
759	leveraged written option	槓桿發行選擇權
760	Liabilities assumed	承擔之負債
761	Liability	負債
762	Liability component	負債組成部分
763	liability issue	發行負債
764	Licence fee	授權費/執照費
765	Licensing agreement	授權協議
766	life-contingent annuity	生存年金保險
767	LIFO	後進先出
768	Line item	單行項目
769	Line of business	業務線/行業
770	Liquid assets	速動資產/高流動性資產
771	Liquidity	流動性
772	liquidity presentation	流動性表達
773	Liquidity risk	流動性風險
774	Litigation settlements	訴訟和解
775	Loan	放款/借款/貸款
776	loan asset	放款資產
777	loan commitment	放款承諾
778	Loans and receivables	放款及應收款
779	loans payable	應付借款
780	loans payable in default	延滯應付借款
781	Long-term employee benefits	長期員工福利
782	Long-term investment	長期投資
783	loss event	損失事項
784	Loss per share	每股損失
785	loss recognition test	損失認列測試
786	Losses	損失
787	Majority interest	多數股權/多數權益
788	Management	管理階層/管理

Item	Term in English	Term in Chinese
789	management commentary	管理階層評論
790	Margin	毛利/ 差價/利潤
791	market condition	市價條件
792	Market price	市價
793	market rate of interest	市場利率
794	Market risk	市場風險
795	Market value	市場價值
796	Marketable	具市場性
797	Mask works	(半導體)電路布局/ 光罩著作
798	Master netting arrangement	淨額交割總約定
799	Matching of costs with revenues	成本與收入配合
800	Material adjustments	重大調整
801	Material errors	重大錯誤
802	Material omissions	重大遺漏
803	Materiality	重大性
804	Maturity	到期/ 滿期
805	maturity value	到期值/ 滿期價值
806	Measurement	衡量
807	Measurement bases	衡量基礎
808	Measurement date	衡量日
809	measurement or recognition inconsistency	衡量或認列不一致
810	Measuring interim income tax expense	期中所得稅費用衡量/ 衡量期中所得稅費用
811	members' shares	社員股份
812	Members' Shares in Co-operative Entities and Similar Instruments	合作社之社員股份及類似工具
813	Membership fees	會費
814	Merchandise	商品
815	Merger	併購
816	Method of accounting	會計方法
817	Minerals and mineral products	礦產品及礦產品製品/礦產品與礦產品製品
818	Minimum lease payments	最低租賃給付
819	Minority interest	少數股權
820	Mismatch	配比不當/ 不當之配比
821	Misstatement	誤述/ 錯誤陳述
822	Mitigating device	減緩(風險)工具
823	Monetary asset	貨幣性資產

Item	Term in English	Term in Chinese
824	Monetary items (monetary assets; monetary financial assets and financial liabilities; monetary financial instruments)	貨幣性項目(貨幣性資產；貨幣性金融資產與金融負債；貨幣性金融工具)
825	Monitor compliance	監督遵循
826	mortality risk	死亡風險
827	Multi-employer (benefit) plans	多雇主(福利)計畫
828	Multi-employer plans (for an employee benefit plan)	(為一員工福利計畫之)多雇主計畫
829	Multiple embedded derivatives	多項嵌入式衍生工具
830	Mutual cooperative entity	相互合作個體/ 相互合作企業
831	Mutual entity	互助個體/ 互助企業
832	mutual fund	共同基金
833	mutual insurance company	相互保險公司
834	National requirements	國內規定
835	Nature of expense method	費用性質法
836	Negative goodwill	負商譽
837	Net assets	淨資產
838	Net basis	淨額基礎
839	Net disposal proceeds	淨處分價款
840	Net exchange differences	淨兌換差額
841	Net identifiable assets	可辨認淨資產
842	Net income	淨利
843	Net investment in a foreign operation	國外營運機構淨投資
844	Net investment in a lease	租賃投資淨額
845	Net loss	淨損/淨損失
846	Net monetary position	淨貨幣部位
847	Net position	淨部位
848	Net profit	淨利
849	Net profit or loss [for the period]	(當期)淨損益/(本期)淨損益
850	Net Profit or Loss for the Period, Fundamental Errors and Changes in Accounting Policies	當期淨損益、基本錯誤及會計政策變動
851	Net realisable value	淨變現價值
852	Net selling price	淨售價
853	Net settlement = Settle net	淨額交割/ 淨額清償
854	Neutrality	中立性

Item	Term in English	Term in Chinese
855	Newly acquired asset	新取得資產
856	Next most senior parent	次一最高層級母公司
857	Non-bank financial service firm	非銀行之金融服務機構
858	Non-cancellable lease	不可取消之租賃
859	Non-cash transactions	非現金交易
860	Non-coterminous year-ends	會計年度不一致
861	non-current assets	非流動資產
862	Non-current Assets Held for Sale and Discontinued Operations	待出售非流動資產及停業單位
863	non-derivative	非衍生(工具)
864	non-derivative contract	非衍生合約
865	Non-discretionary employee profit-sharing plan	非裁量性員工分紅計畫
866	Non-financial assets	非金融資產
867	Non-linearities	非線性關係
868	Non-marketable securities	不具市場性證券
869	Non-monetary asset	非貨幣性資產
870	Non-monetary government grants	非貨幣性政府補助
871	Non-redeemable	不可贖回
872	Non-refundable purchase taxes	不可退還之進項稅額
873	Normal capacity of production facilities	生產設備之正常產能
874	Notes (receivable/payable)	(應收/應付)票據
875	Notional amount	名目數量/名目金額
876	Objective	目的
877	Obligating event	義務事項
878	Obligation	義務/債務
879	Obligations for removal and restoration	移除與復原義務
880	Observable (benchmark) interest rate	可觀察(指標)利率
881	Observable markets	可觀察市場
882	Observed (benchmark) interest rate	觀察到之(指標)利率
883	Observed market price	觀察到之市價
884	Obsolescence	陳舊/過時/陳舊過時
885	Offer price	報價
886	Offset	互抵/抵銷
887	Offsetting	互抵/抵銷
888	Onerous contract	虧損性合約



Item	Term in English	Term in Chinese
889	Opening balance	初始餘額
890	Operating activities	營業活動
891	Operating cycle	營業週期
892	Operating lease	營業租賃
893	Operating Leases—Incentives	營業租賃：誘因
894	Option	選擇權/ 選項/選擇/認股權
895	Option contract	選擇權合約
896	Option pricing model	選擇權定價模式
897	Ordinary activities	正常活動
898	Ordinary course of business	正常營業過程
899	Ordinary share	普通股
900	Original cost	原始成本
901	Originated loans and receivables	創始放款及應收款
902	Origination costs	創始成本
903	Other long-term employee benefits	其他長期員工福利
904	Other price risk	其他價格風險
905	Out of the money	價外
906	Outright sale	賣斷
907	Outsourcing arrangements	委外安排
908	Overheads	費用
909	Over-the-counter market	店頭市場
910	Owner-occupied property	自用不動產
911	Owners' equity	業主權益
912	ownership interest	所有權權益/ 業主權益
913	Paid in capital	投入資本
914	Parent	母公司
915	Parent-subsidiary relationship	母子(公司)關係
916	Partially-owned subsidiary	部分擁有之子公司
917	Participants [in a pension plan]	(退休金計畫之)參與者
918	Participating equity instruments	參加權益工具
919	Past business combination	過去之企業合併
920	Past due	逾期
921	Past event	過去事項
922	Past service cost	前期服務成本
923	Payables	應付款
924	Pension	退休金

Item	Term in English	Term in Chinese
925	Pension liability	退休金負債
926	Pension scheme	退休金方案
927	Percentage of completion method	完工百分比法
928	Performance conditions	績效條件
929	Period of service	服務期間
930	Period-certain annuity	確定期間年金
931	Period-specific effects	特定期間影響數
932	Perpetual debt instruments	永久債務工具
933	Persistency bonus	持續紅利
934	Personnel	人員
935	Phantom shares	虛擬股份
936	Physical capital	實物資本
937	Plan assets (of an employee benefit plan)	(員工福利計畫之)計畫資產
938	plan commitment date	計畫承諾日
939	pledged as collateral	質押...為擔保品/抵押...為擔保品/設定...為擔保品
940	Policyholder	保單持有人
941	Pooling of interest method	權益結合法
942	Portfolio	(投資)組合
943	Portfolio Hedge of Interest Rate Risk	利率風險之(投資)組合避險
944	portfolio transfer	(投資)組合移轉
945	Post-employment benefit plans	退職後福利計畫
946	Post-employment benefits	退職後福利
947	post-tax profit or loss	稅後損益
948	post-vesting transfer restriction	既得後移轉限制
949	Potential ordinary share	潛在普通股
950	Potential voting rights	潛在表決權
951	Pre-combination	合併前
952	Preface to International Financial Reporting Interpretations Committee	國際財務報導解釋(委員會)前言
953	Preface to International Financial Reporting Standards	國際財務報導準則前言
954	Preference dividend	特別股股利
955	Preference share	特別股
956	Premium	溢價/ 保費/ 權利金
957	Preparation and Presentation of Financial	財務報表(之)編製及表達

Item	Term in English	Term in Chinese
	Statements	
958	Preparers	編製者
959	Prepayments	提前還款/ 預付款
960	Present obligation	現時義務
961	Present value	現值
962	Present value of a defined benefit obligation	確定福利義務之現值
963	Presentation	表達
964	Presentation currency	表達貨幣
965	Presentation of Financial Statements	財務報表之表達
966	Previous GAAP	先前之一般公認會計原則
967	Price earnings ratios	本益比
968	Price index	物價指數
969	Price risk	價格風險
970	Primary Basis of Accounting	主要會計基礎
971	primary economic environment	主要經濟環境
972	Primary financial instruments	主要金融工具
973	Primary objective	主要目的
974	Primary reporting format	主要報導格式
975	principal-only strip	分割本金債券
976	Principles-based approach	原則基礎法
977	Prior period error	前期錯誤
978	Private entity	非公開發行個體/ 非公開發行企業
979	Privatisation	民營化/ 私有化
980	Pro forma	擬制
981	Pro rata basis	比例基礎
982	Probability recognition criterion	可能性之認列基準/ 可能性之認列條件
983	Probable	很有可能
984	Probable maximum loss	很有可能之最大損失
985	Product warranty obligations	產品保固負債/ 產品保固義務
986	Production overheads	製造費用
987	Production process	製造過程/ 生產過程
988	Profit	淨利/ 利潤/ 所得
989	Profit after tax	稅後淨利
990	Profit before tax	稅前淨利
991	Profit sharing	利潤分享
992	Progress billing	按進度開立帳單

Item	Term in English	Term in Chinese
993	Progress payment	工程進度款
994	Prohibitions	禁止
995	Projected unit credit method	預計單位福利法
996	property interest	不動產權益
997	Property, Plant and Equipment	不動產、廠房及設備
998	Property, Plant and Equipment - Compensation for the Impairment or Loss of Items	不動產、廠房及設備：項目減損或損失之補償
999	Property, Plant and Equipment - Major Inspection or Overhaul Costs	不動產、廠房及設備：重大檢修成本
1000	Proportionate consolidation	比例合併
1001	proportionate interest	權益比例/ 權益份額
1002	Proposed improvements	建議改善
1003	Prospective application	推延適用
1004	Provision	提供/ 負債準備/ 應計負債/ 條款
1005	Provisional value	暫定價值
1006	Provisions, Contingent Liabilities and Contingent Assets	負債準備、或有負債及或有資產
1007	Proxy	參考值(方法/ 金額...)/ 替代
1008	Prudence	審慎性
1009	Public entity	公開發行公司
1010	Public securities markets	公開證券市場
1011	Publicly quoted entity	上市櫃公司
1012	Published price	公告價格
1013	Purchase consideration	購買對價
1014	Purchase method	購買法
1015	Purchase price	購買價格
1016	Purchased options	買進(購入/ 購買/ 買入)...選擇權
1017	Put option	賣權
1018	Puttable	可賣回
1019	Puttable instrument	可賣回工具
1020	Qualify for recognition/derecognition	符合認列/除列
1021	Qualifying asset	符合要件之資產
1022	Qualifying insurance policy	合格保單
1023	Qualitative characteristics	符合認列/除列
1024	quantitative disclosures	量化揭露

Item	Term in English	Term in Chinese
1025	quoted equity instrument	具報價(之)權益工具
1026	Quoted market price	市場報價
1027	rated and unrated credit exposures	已評等及未評等之信用暴險
1028	Realisable value	變現價值
1029	Reasonable estimate	合理估計
1030	reasonably possible	合理可能
1031	reassessment	重評估
1032	rebates	讓價/折扣
1033	Rebuttable presumption	可反駁之前提假設/ 除另有反證外，前提假設為...
1034	Receivables	應收款/應收款項
1035	Recognised financial instruments	(已)認列之金融工具
1036	Recognition	認列
1037	Recognition as an expense	認列為費用
1038	Recognition criteria	認列條件/ 認列基準
1039	Reconciliation	調節(表)
1040	Recoverability	可回收性
1041	Recoverable	(可)回收
1042	Recoverable amount	可回收金額
1043	Redemption	贖回
1044	Redemption prohibition	禁止贖回
1045	Refinancing	再融資
1046	Regular way purchase or sale	慣例交易
1047	Regulator	主管機關
1048	Reimbursement	歸墊
1049	Reinsurance contract	再保險合約
1050	Reinsurer	再保險人
1051	Reinvestment of dividends	股利再投資
1052	Related parties	關係人
1053	Related Party Disclosures	關係人揭露
1054	Related party transaction	關係人交易
1055	Relevance	攸關性
1056	Reliability	可靠性/可靠
1057	Reliability exception	可靠性之例外
1058	Reliable measurement test	可靠衡量測試
1059	Reload feature	重填特性

Item	Term in English	Term in Chinese
1060	Reload option	重填認股權
1061	Remeasurement	再衡量
1062	Rendering of Services	提供勞務/勞務提供/提供服務/服務提供
1063	Renewal rights	續保權利
1064	Reorganisations	改組/ 重整
1065	Repairs and maintenance	維修(費用)
1066	Repayment	償還/ 返還
1067	Replacement cost of an asset	資產重置成本
1068	Repledge	再質押/ 再抵押
1069	Reportable segment	應報導部門
1070	Reporting currency	報導貨幣
1071	Reporting Currency - Measurement and Presentation of Financial Statements Under IAS 21 and IAS 29	報導貨幣：國際會計準則第21號及國際會計準則第29號下之財務報表衡量與表達
1072	Reporting Currency – Translation from Measurement Currency to Presentation Currency	報導貨幣：衡量貨幣換算為表達貨幣
1073	Reporting date	報導日
1074	Reporting enterprise	報導企業
1075	Reporting entity	報導個體/ 報導企業
1076	Reporting package	報導資料
1077	Reporting period	報導期間
1078	representational faithfulness	忠實表述
1079	Repurchase agreement	再買回協議
1080	Research	研究
1081	Reserve	準備
1082	residual cost	剩餘成本
1083	residual interest	剩餘權益/剩餘權利
1084	Residual value	殘值
1085	Resolution of the IASB—Withdrawal of IAS 15 by the Board	國際會計準則理事會之決議—理事會撤銷國際會計準則第15號
1086	Restatement	重編
1087	Restructuring	重組
1088	Restructuring provision	重組負債準備
1089	Result	結果
1090	Retail method	零售價法

Item	Term in English	Term in Chinese
1091	Retail store chain	連鎖零售商店
1092	Retained earnings	保留盈餘
1093	Retained profit	保留淨利
1094	Retirement benefit plans	退休福利計畫
1095	Retroactive classification	追溯重分類
1096	Retrospective application	追溯適用
1097	Return on investment	投資報酬(率)
1098	Return on plan assets (of an employee benefit plan)	(員工福利計畫之)計畫資產報酬
1099	Revaluation	重估價
1100	Revaluation reserve	重估增值
1101	Revaluation surplus	重估增值
1102	Revalued amount of an asset	資產重估價金額
1103	Revenue	收入
1104	Revenue—Barter Transactions Involving Advertising Services	收入：涉及廣告服務之交換交易
1105	Reversal	迴轉
1106	Reverse acquisition	反向收購
1107	Reverse share split	股份反分割
1108	Rewards associated with a leased asset	與租賃資產相關之報酬
1109	right of first refusal	優先承購權
1110	Right of set-off	抵銷權
1111	right to explore	探礦權
1112	Rights issue	股份認購權
1113	Rights to Interests arising from Decommissioning, Restoration and Environmental Rehabilitation Funds	對除役、復原及環境修復基金權益之權利
1114	Risk	風險
1115	Risk exposure	暴險
1116	risks and rewards of ownership	所有權之風險及報酬
1117	Risks associated with a leased asset	與租賃資產相關之風險
1118	Roll back	回溯
1119	Roll forward	推延
1120	Royalty	權利金
1121	Sale	出售/銷售/銷貨
1122	Sale and leaseback transaction	售後租回交易

Item	Term in English	Term in Chinese
1123	SARs	股份增值權
1124	Scope	範圍
1125	Secondary segment information	次要部門資訊
1126	Securities	證券
1127	Securitisation	證券化
1128	Segment	部門
1129	Segment assets	部門資產
1130	Segment expense	部門費用
1131	Segment Reporting	部門別報導
1132	Segment revenue	部門收入
1133	self-constructed asset	自建資產
1134	Self-insurance	自我保險
1135	Selling price	售價
1136	Sensitivity analysis	敏感度分析
1137	Separability	可分離性
1138	Separable assets	可分離資產
1139	Separate financial statements	單獨財務報表
1140	Separate liability	單獨負債
1141	Separately identifiable	可單獨辨認
1142	Service cost	服務成本
1143	Service date	勞務提供日
1144	Service mark	服務標章
1145	Servicing liabilities	服務負債
1146	Servicing rights	服務權
1147	Set of financial statements	整份財務報表
1148	Set-off, legal right of	法定抵銷權
1149	Settle net = Net settlement	淨額交割
1150	Settlement	交割(衍生工具)/ 結算(期貨)/ 清償(負債)/ 付款/ 結清/ 和解
1151	Settlement (of employee benefit obligations)	清償(員工福利義務)
1152	Settlement date	交割日/清償日
1153	Settlement date accounting	交割日會計
1154	Settlement provision	交割條款
1155	Settlement value	交割(衍生工具)價值 / 結算(期貨)價值/清償(負債)價值/ 交割(衍生工具)金額 / 結算(期貨)金額/ 清償(負債)金額

Item	Term in English	Term in Chinese
1156	Severally liable	負有個別責任
1157	Share	股份/份額
1158	Share appreciation rights	股份增值權
1159	Share buy-back arrangements	股份買回協議
1160	Share call options	股份買權
1161	Share capital	股本
1162	Share Capital - Reacquired Own Equity Instruments (Treasury Shares)	股本：再取得本身權益工具(庫藏股)
1163	Share consolidation	股份合併
1164	Share option	認股權
1165	Share option plan	認股權計畫/ 股票選擇權計畫
1166	Share premium	股份溢價
1167	Share split	股份分割
1168	Share warrant	認股權證
1169	Share-based Payment	股份基礎給付
1170	Share-based payment arrangement	股份基礎給付協議
1171	share-based payment transaction	股份基礎給付交易
1172	Shareholder	股東
1173	Shareholders' equity	股東權益
1174	Short seller	放空者
1175	Short-term employee benefits	短期員工福利
1176	SIC	常務解釋委員會/ 解釋公告
1177	Significant influence	重大影響
1178	Single product enterprise	單一產品企業
1179	Sinking fund	償債基金
1180	Social security	社會安全
1181	Social security contribution	社會安全提撥
1182	Solvency	償債能力
1183	SPE	特殊目的個體
1184	Special purpose entity	特殊目的個體
1185	Specific identification of costs	成本個別認定
1186	Speculative grade	投機等級
1187	Spin-off	分拆
1188	Spot exchange rate	即期匯率
1189	Stand-alone basis	單獨報表基礎
1190	Stand-alone derivative	單獨衍生工具

Item	Term in English	Term in Chinese
1191	Stand-alone entity	單獨存在之個體/ 單獨存在之企業
1192	Standard cost method	標準成本法
1193	Stand-by credit facilities	擔保信用額度
1194	Standing Interpretation Committee	常務解釋委員會
1195	start-up costs	開辦費
1196	state-controlled entities	政府控制個體/ 政府控制企業
1197	Statement of cash flows = Cash flow statement	現金流量表
1198	Statement of changes in equity	權益變動表
1199	Statement of compliance with IFRSs	遵循國際財務報導準則之聲明
1200	Statement of income = Income statement	損益表
1201	Stewardship of management	管理階層之託管責任
1202	stock exchange listing	證券交易所掛牌/ 證券交易所上市(櫃)
1203	Stop-loss	停損
1204	Straight debt	普通債券
1205	Straight-line method	直線法
1206	Stress test	壓力測試
1207	Subsequent gain	後續利益
1208	Subsidiary	子公司
1209	Subsidies	補貼
1210	Substance over form	實質重於形式
1211	Substantively enacted	實質性立法
1212	Superannuation scheme	養老退休金方案
1213	Superseded versions	被取代之版本
1214	Supervisory non-management directors	非管理階層之監察人
1215	Supplier	供應商/供應者
1216	Supply agreement	供貨合約
1217	Surety bonds	保證保險
1218	Surrender option	解約選擇權
1219	Surrender values	解約價值
1220	Swap contract	交換合約
1221	Swaption	交換選擇權
1222	Syndication	聯貸
1223	Synthetic instrument	合成工具
1224	Tainting	懲罰

Item	Term in English	Term in Chinese
1225	Take-or-pay contract	無條件支付合約
1226	Tangible asset	有形資產
1227	Tangible fixed asset	有形固定資產
1228	Targeted exemptions	針對性豁免
1229	Tax	稅
1230	Tax base	課稅基礎/ 稅基
1231	Tax base of an asset or liability	資產或負債之課稅基礎/ 資產或負債之稅基
1232	Tax benefit	所得稅利益
1233	Tax effects	所得稅影響數
1234	Tax expense (tax income)	所得稅費用(所得稅利益)
1235	Tax jurisdiction	課稅轄區
1236	Tax liability	所得稅負債
1237	Tax purposes	課稅目的
1238	Tax rate	稅率
1239	Taxable profit (tax loss)	課稅所得(課稅損失)
1240	Taxable temporary difference	應課稅暫時性差異
1241	Taxation	稅/ 稅捐
1242	Technical feasibility and commercial viability of extracting a mineral resource	礦產資源開採之技術可行性及商業價值
1243	Temporary difference	暫時性差異
1244	Tender offer	公開收購
1245	Termination benefits	離職福利
1246	Tests goodwill for impairment	商譽減損測試/ 測試商譽減損
1247	The Effects of Changes in Foreign Exchange Rates	匯率變動之影響
1248	Theoretical ex-rights value per share	理論上每股除權後之公允價值
1249	Time-weighting factor	時間加權因子
1250	to 'manufacture' gains	「製造」利益
1251	Top-down test	由上而下測試法
1252	Total return swap	總報酬交換
1253	Trade date	交易日
1254	Trade date accounting	交易日會計
1255	Trade receivable	應收帳款
1256	Trade secret	商業機密
1257	trading gains and losses	交易利益及損失

Item	Term in English	Term in Chinese
1258	Transaction	交易
1259	Transaction costs (financial instruments)	(金融工具之)交易成本
1260	Transaction price	交易價格
1261	Transfer	移轉/轉換/轉撥/轉列
1262	Transferee	受讓人
1263	Transferor	移轉人
1264	Transitional liability (defined benefit plans)	過渡性負債(確定福利計畫)
1265	Translation difference	換算差異數
1266	Translation method	換算方法
1267	Translation of foreign currency	外幣換算
1268	translation of the financial statements	財務報表換算
1269	translation to the presentation currency	換算為表達貨幣
1270	Transparency	透明/透明度
1271	Treasury shares	庫藏股
1272	Triggering event	啟動事件
1273	Trust activities	信託業務/ 信託活動
1274	Trustee	受託人
1275	Two-class ordinary shares	兩類普通股
1276	Ultimate controlling party	最終控制者
1277	Unallocated surplus	未分配利益
1278	Unamortised	未攤銷(之)
1279	Unbundle	分拆
1280	uncertain event	不確定事件
1281	Uncollectability	無法收現
1282	Unconditional prohibitions	無條件禁止
1283	Unconditional right to refuse redemption	無條件拒絕贖回權
1284	Underlying asset	標的資產
1285	Underlying variable	標的變數
1286	Understandability	可了解性
1287	underwriting year	承保年度
1288	undistributed earnings	未分配盈餘
1289	undrawn loan commitment	尚未動用之放款承諾
1290	Undue cost or effort	過度之成本或投入
1291	Unearned finance income	未賺得融資收益
1292	Unearned premiums	未滿期保費
1293	Unguaranteed residual value	未保證殘值



Item	Term in English	Term in Chinese
1294	Uniform accounting policies	統一會計政策
1295	Unit of account	科目單位
1296	Unit of production	單位產量
1297	Unit trust	單位信託
1298	Unit value	單位價值
1299	Uniting of interests	權益結合
1300	Unit-linking feature	基金連結特性
1301	Unquoted	無報價
1302	Unquoted equity instruments	無報價(之)權益工具
1303	Unrecognised	未認列
1304	Unrecognised financial instruments	未認列之金融工具
1305	Unsecured commercial loans	無擔保商業放款/ 無擔保商業借款
1306	Upstream transactions	逆流交易
1307	Useful life	耐用年限
1308	User [of financial statements]	(財務報表)使用者
1309	Users	使用者
1310	Users of financial statements	財務報表(之)使用者
1311	Valid expectation	有效預期
1312	Valuation	評價
1313	Valuation method	評價方法
1314	Valuation technique	評價技術
1315	Value added statement	附加價值表
1316	Value in use	使用價值
1317	Value-at-risk	風險值
1318	Variable production overheads	變動製造費用
1319	Venturer	合資控制者
1320	Vest	既得
1321	Vested employee benefits	既得員工福利
1322	Vesting conditions	既得條件
1323	Vesting period	既得期間
1324	Voting rights	表決權
1325	Warrant	認股證
1326	Warranty	擔保/ 保證/ 保固
1327	Warranty obligation	擔保(保證/ 保固)義務
1328	Wash sale	虛售

Item	Term in English	Term in Chinese
1329	Wear and tear	磨損
1330	Weather derivatives	天氣衍生工具
1331	Weighted Average	加權平均
1332	Weighted average cost formula	加權平均成本公式
1333	Wholly-owned subsidiary	完全擁有之子公司
1334	Willing parties	有成交意願之雙方
1335	Work in progress	在製品
1336	Working capital	營運資金
1337	Worst-case scenario	最差情況情境
1338	write off	沖銷
1339	Write-down	沖減/ 註銷
1340	Written option	發行...選擇權
1341	Year-to-date	年初至今
1342	Zero-cost interest rate collar	零成本之利率上下限
1343	Zero-coupon government issues	零息政府債券
1344	‘public-to-private’ service concession arrangement	「公辦民營」服務特許權協議
1345	aggregation criteria	彙總基準
1346	build-operate-transfer	興建—營運—移轉
1347	capping mechanism	上限機制
1348	Chief operating decision maker	主要營運決策者
1349	Competitive harm exemption	競爭損害豁免
1350	construction or upgrade services	建造或升級服務
1351	conversion factor	轉換因子
1352	country of domicile	所在國家
1353	Deferred policy acquisition costs	遞延保單取得成本
1354	Fiduciary capacity	受託人身分
1355	Grantor	授予人
1356	Group and Treasury Share Transactions	集團及庫藏股交易
1357	Historical waste	過去之廢棄物
1358	Interim Financial Reporting and Impairment	期中財務報導與減損
1359	Intragroup payment arrangement	集團內償付協議
1360	Level of serviceability	服務能力水準
1361	Liabilities arising from Participating in a Specific Market—Waste Electrical and Electronic Equipment	參與特定市場所產生之負債：廢電機電子設備

Item	Term in English	Term in Chinese
1362	management approach	管理法
1363	Matrix form of organisation	矩陣型組織
1364	Non-cash items	非現金項目
1365	Not-for-profit organizations	非營利組織
1366	Operating decisions	營運決策
1367	Operating Segments	營運部門
1368	Operator	營運者
1369	Public accountability	公共課責性
1370	Public sector	公部門
1371	Publish What You Pay campaign	企業公告付費促進聯盟
1372	quantitative thresholds	量化門檻
1373	Reassessment of Embedded Derivatives	嵌入式衍生工具之重評估
1374	Rehabilitate-operate-transfer	修建—營運—移轉
1375	restricted shares	限制型股份
1376	Risk of divergence	分歧風險
1377	Segment manager	部門經理人
1378	Service Concession Arrangement	服務特許權協議
1379	Surrogate measure	代理指標
1380	Whole of life infrastructure	基礎建設之全部壽命期間
1381	Customer loyalty programmes	客戶忠誠計畫
1382	Incentives	誘因/獎勵
1383	Award credits	獎勵積分
1384	Consensus	共識
1385	Judgement	判斷
1386	Accounting arbitrage	會計套利
1387	allocation method	分攤方法
1388	customer relationship intangible assets	客戶關係無形資產
1389	The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction	確定福利資產之限制、最低資金提撥要求及其相互影響
1390	Minimum funding requirement	最低資金提撥要求
1391	Refund or a reduction in future contributions	退還提撥金或減少未來提撥金
1392	Surplus in the plan	計畫之剩餘
1393	Minimum funding contributions	最低資金提撥(金)
1394	Wind-up	結束
1395	Onerous minimum funding requirements	虧損性最低資金提撥要求

Item	Term in English	Term in Chinese
1396	Other comprehensive income	其他綜合損益
1397	Total comprehensive income	綜合損益總額
1398	Reclassification adjustments	重分類調整
1399	statement of financial position	財務狀況表
1400	statement of comprehensive income	綜合損益表
1401	End of the reporting period	報導期間(之)結束日
1402	Owner	業主/所有者
1403	complete set of financial statements	整份財務報表
1404	debt-to-adjusted capital ratio	負債對調整後資本比率
1405	Owner changes in equity	業主權益變動
1406	Non-owner changes in equity	非業主權益變動
1407	General purpose financial statements	一般用途財務報表
1408	equal prominence	同等顯著程度
1409	Other components of equity	其他權益組成部分
1410	property revaluation	不動產重估價
1411	acquisition method	收購法
1412	Contingent consideration	或有對價
1413	deficit balance	虧損餘額
1414	finder's fees	仲介費
1415	former subsidiary	前子公司
1416	Indemnification assets	補償性資產
1417	Investment retained	保留投資
1418	like transactions and events in similar circumstances	相似情況下之類似交易及事項
1419	loss of control	喪失控制
1420	Multiple arrangements	多項安排
1421	Non-controlling interests	非控制權益
1422	Obtaining or losing control	取得或喪失控制
1423	Owners	業主
1424	Partial disposal	部分處分
1425	reacquired rights	再取回權利
1426	share-based payment awards	股份基礎給付報酬
1427	Puttable Financial Instruments and Obligations Arising on Liquidation	可賣回金融工具及清算所產生之義務
1428	Pro rata share of the net assets	按淨資產之持分比例份額
1429	Non-puttable ordinary shares	不可賣回之普通股



Item	Term in English	Term in Chinese
1430	Cost of an Investment in a Subsidiary, Jointly Controlled Entity or Associate	投資子公司、聯合控制個體或關聯企業之成本
1431	Plan to sell the controlling interest in a subsidiary	出售子公司控制權益之計畫
1432	Measurement of change	改變之衡量
1433	Hedges of a Net Investment in a Foreign Operation	國外營運機構淨投資避險
1434	Intermediate or ultimate parent entity	中間或最終母公司
1435	foreign currency translation reserve (FCTR)	外幣換算準備
1436	lower level parent	較低層級母公司
1437	Higher level parent entity	較高層級母公司
1438	step-by-step method	逐步法
1439	Spot foreign exchange risk	即期外匯風險
1440	Agreements for the Construction of Real Estate	不動產建造協議
1441	to market individual units 'off plan'	銷售「預售屋」個別單位
1442	contractual completion	合約完工
1443	accounting for revenue and associated expenses	收入及相關費用之會計
1444	agreements in progress	進行中(之)協議
1445	Eligible Hedged Items	合格被避險項目
1446	Purchased option hedging instrument	作為避險工具之購入選擇權
1447	Distributions of Non-cash Assets to Owners	分配非現金資產予業主
1448	Non-cash assets	非現金資產
1449	cash alternative	(選擇)現金
1450	Non-reciprocal distributions of assets	資產片面分配
1451	non-current assets (or disposal groups) as held for distribution to owners	待分配予業主之非流動資產(或處分群組)
1452	adjusting event after the reporting period	報導期間後調整事項
1453	amounts recognised [in the statement of financial position or in the statement of comprehensive income]	(於財務狀況表或綜合損益表中)認列金額
1454	End of reporting period	報導期間(之)結束日
1455	Class of financial assets	金融資產類別
1456	by class of financial asset	依金融資產類別
1457	Comparative statement of financial position	比較財務狀況表

Item	Term in English	Term in Chinese
1458	consolidated statement of financial position	合併財務狀況表
1459	For consolidation purposes	為報表合併之目的
1460	Control (of an entity)	控制(一個體)
1461	Discounted basis (on a)	折現基礎
1462	Events after the reporting period	報導期間後事項
1463	investment entity	投資個體/ 投資企業
1464	Non-adjusting event after the reporting period	報導期間後非調整事項
1465	Opening IFRS statement of financial position	初始國際財務報導準則財務狀況表
1466	Performance	績效
1467	financial performance	財務績效
1468	Reformatted	重新編排
1469	Revised	修訂/ 修改(非用於形容準則)
1470	segment profit or loss	部門損益
1471	entities whose debt or equity securities are publicly traded	債務或權益證券公開發行之企業/ 債務或權益證券公開發行之個體
1472	Non-discretionary	非裁量性
1473	Transfers of Assets from Customers	自客戶之資產移轉
1474	Outsourcing provider	委外服務提供者
1475	Ongoing access	持續獲得/ 持續使用
1476	assessing control	評估對...控制
1477	Financial Instruments: Presentation	金融工具：表達
1478	Group Cash-settled Share-based Payment Transactions	集團之現金交割股份基礎給付交易
1479	Additional Exemptions for First-time Adopters	首次採用者之額外豁免
1480	Accounting policies	會計政策
1481	Cash flows	現金流量
1482	Change in accounting estimate	會計估計值變動
1483	Class of financial instruments	金融工具類別
1484	Compensation	補償/薪酬/報酬
1485	Component of an entity	企業(之)組成部分/ 個體(之)組成部分
1486	Compound financial instrument	複合金融工具
1487	Contingently issuable ordinary shares	或有發行普通股

Item	Term in English	Term in Chinese
1488	Fair value less costs to sell	公允價值減出售成本
1489	Financial guarantee contract	財務保證合約
1490	First IFRS reporting period	首份國際財務報導準則報導期間
1491	Funding (of post-employment benefits)	(退職後福利之)提供資金/ 提撥資金/ 提撥 / 資金/ 資金提撥
1492	Funding (of retirement benefits)	(退休福利之)提供資金/ 提撥資金/ 提撥
1493	Guaranteed benefits	保證給付
1494	Guaranteed element	保證要素
1495	Identifiable	可辨認
1496	Incremental borrowing rate of interest (lessee's)	(承租人)增額借款利率
1497	Liability adequacy test	負債適足性測試
1498	Material	重大
1499	Monetary items	貨幣性項目
1500	Net assets available for benefits	可用於福利之淨資產
1501	Options, warrants and their equivalents	選擇權、認股證及其他類似權利
1502	Ordinary equity holders	普通股權益持有人
1503	Profit or loss	損益
1504	Reinsurance assets	再保險資產
1505	Retrospective restatement	追溯重編
1506	State (employee benefit) plan	政府(員工福利)計畫
1507	Vested benefits	既得福利
1508	Weighted average number of ordinary shares outstanding during the period	當期流通在外普通股加權平均股數
1509	Financial Instruments: Disclosures	金融工具：揭露
1510	Changes in Existing Decommissioning, Restoration and Similar Liabilities	現有除役、復原及類似負債之變動
1511	Applying the Restatement Approach under IAS 29 Financial Reporting in Hyperinflationary Economies	採用國際會計準則第29號『高度通貨膨脹經 濟下之財務報導』之重編法
1512	Scope of IFRS 2	國際財務報導準則第2號之範圍
1513	IFRS 2- Group and Treasury Share Transactions	國際財務報導準則第2號：集團及庫藏股交易
1514	IAS 19- The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction	國際會計準則第19號：確定福利資產之限 制、最低資金提撥要求及其相互影響

Item	Term in English	Term in Chinese
1515	Classification of Rights Issues	股份認購權之分類
1516	Prepayments of future contributions	主辦雇主
1517	Government-related entity	政府關係個體
1518	Time value of money	貨幣（之）時間價值
1519	Accounting mismatch	會計配比不當
1520	Hybrid contract	混合合約
1521	Business model	經營模式
1522	Reclassification date	重分類日
1523	Instrument-by-instrument approach	逐項工具法
1524	Leverage	槓桿
1525	Recourse loan	具...追索權之放款（原文為full recourse loan）
1526	Inverse floating interest rate	反浮動利率
1527	Measured at fair value through other comprehensive income	透過其他綜合損益按公允價值衡量
1528	Extinguishing Financial Liabilities with Equity Instruments	以權益工具消滅金融負債
1529	Debt for equity swaps	以債換股
1530	Prepayments of future contributions	未來提撥金之預付
1531	Limited Exemption from Comparative IFRS 7 Disclosures for First-time Adopters	國際財務報導準則第7號之比較揭露對首次採用者之有限度豁免
1532	derivative liabilities	衍生負債
1533	symmetrical approach	對稱方法
1534	derivative assets	衍生資產
1535	own credit risk	本身信用風險
1536	specifically identified cash flows	明確辨認(之)現金流量
1537	fully proportionate (pro rata) share of the cash flows	現金流量完全按比例(之)份額
1538	group of similar financial assets	組類似金融資產
1539	original asset	原始資產
1540	eventual recipients	最終收受者
1541	collection date	收現日
1542	loan sub-participation	放款次參貸
1543	servicing asset	服務資產
1544	servicing liability	服務負債
1545	larger financial asset	較大金融資產

Item	Term in English	Term in Chinese
1546	guarantee amount	保證金額
1547	non-cash collateral	非現金擔保品
1548	net investment hedge	淨投資避險
1549	revoke a designation	撤銷指定/取消指定
1550	economic characteristics and risks	經濟特性及風險
1551	create or enlarge an accounting mismatch	引發或加劇(...)會計配比不當
1552	financial liability at fair value through profit or loss	透過損益按公允價值衡量之金融負債/金融負債...透過損益按公允價值衡量
1553	commitment date	承諾日
1554	originator of the financial asset	金融資產之創始者
1555	interest-only strip receivable	分割利息債券應收款
1556	readily obtainable assets	易取得資產
1557	removal of accounts provision	移除帳戶條款
1558	amortising interest rate swap	攤銷型利率交換
1559	prepayment risk	提前還款風險
1560	legal release	合法解除
1561	stated or implied substantive terms	明定或隱含之實質條款
1562	beneficiary	受益人
1563	guarantor	保證人
1564	current offer price	現時報價
1565	Foreign currency exchange prices	外幣兌換價格
1566	surrender risk	解約風險
1567	servicing costs	服務成本
1568	asset-specific performance risk	資產特定績效風險
1569	risks and rewards	風險及報酬
1570	control	控制
1571	reacquisition provision	再取得條款
1572	net cash-settled option	淨額現金交割選擇權
1573	continuing involvement approach	持續參與法
1574	transfer of risks and rewards	風險及報酬之移轉
1575	transfer of control	控制之移轉
1576	repurchase transactions	再買回交易
1577	practical ability to sell the asset	出售...資產之實際能力/將該資產...出售予...之實際能力
1578	contractual right to receive the cash flows	收取...現金流量之合約權利
1579	pass-through arrangement	轉付協議



Item	Term in English	Term in Chinese
1580	original asset	原始資產
1581	continuing involvement	持續參與
1582	mixed attribute approach	混合屬性法
1583	basic loan features	基本放款特性
1584	managed on a contractual yield basis	按合約殖利率基礎管理
1585	‘originate and hold’ business model	「創始並持有」經營模式
1586	management intentions	管理階層(之)意圖
1587	funded amount	融資金額
1588	waterfall structure	瀑布結構
1589	contractually linked instruments	合約連結工具
1590	look through	深入檢視
1591	financial assets acquired at a discount that reflects incurred credit losses	按反映已發生信用損失之折價所取得之金融資產
1592	three-category approach	三項種類法
1593	originated loan approach	創始放款法
1594	outreach programme	對外說明會活動
1595	adjusted fair value	調整後公允價值
1596	frozen credit spread method	凍結信用價差法
1597	bifurcation methodology	拆分方法
1598	full fair value	完全公允價值
1599	prudential supervisors	審慎監理機關
1600	cash instrument hedging	現金工具避險
1601	eligibility conditions	合格條件
1602	closely related	緊密關聯
1603	embedded prepayment penalties	嵌入式提前還款罰款
1604	disclosure approach	揭露法
1605	one-way reclassification	單向重分類
1606	repackaging	再包裝
1607	mid-market price	市場中價
1608	demand amount	要求即付金額
1609	recycling	再循環
1610	two-step approach	兩步驟法
1611	one-step approach	單一步驟法
1612	back-out	退出
1613	look through approach	深入檢視法
1614	application guidance	應用指引

Item	Term in English	Term in Chinese
1615	bearer biological asset	生產性生物資產
1616	bond	債券
1617	brand	品牌
1618	designation as at fair value through profit or loss	指定為透過損益按公允價值衡量
1619	fair value gains and losses	公允價值利益及損失
1620	held for sale	待出售/持有供出售
1621	identifiability	可辨認性
1622	illustrative example	釋例
1623	indication of an impairment	跡象顯示...已減損/當有減損跡象時
1624	redemption price	贖回價格
1625	accelerated depreciation allowances	加速折舊準備
1626	accrual accounting assumption	應計會計假設
1627	accumulated depreciation	累計折舊
1628	applicability	適用性/可應用性
1629	benefit improvements	福利增加
1630	borrower	債務人/借款人
1631	capital approach	資本法
1632	cash flow projections	現金流量推估
1633	commitment fee	承諾費
1634	components of equity	權益組成部分
1635	consumer price index	消費者物價指數
1636	contractual terms and conditions	合約(之)條款及條件
1637	contributed equity	投入權益
1638	cumulative additional depreciation	累計額外折舊
1639	cumulative interest accreted	累計利息
1640	debt-to-equity ratio	負債對權益之比率
1641	deferred income	遞延收益
1642	defined benefit plan	確定福利計畫
1643	deposit account	存款帳戶
1644	depreciation expense	折舊費用
1645	discontinued operation	停業單位(原KT已有)
1646	discounted cash flow projections	折現現金流量推估/預估現金流量折現值
1647	fair value model	公允價值模式
1648	financial instruments puttable at fair value	可按公允價值賣回之金融工具
1649	financial service fees	金融服務費

Item	Term in English	Term in Chinese
1650	foreign currency borrowing	外幣借款 (IAS39)
1651	foreign exchange differences	外幣兌換差額
1652	incremental costs	增額成本
1653	intragroup transaction	集團內交易
1654	loss sharing arrangement	損益分配協議/分紅約定
1655	non-controlling interest	非控制權益
1656	non-current liabilities	非流動負債
1657	non-depreciable assets	非折舊性資產
1658	redemption amount	贖回金額
1659	unitholder	基金(單位)持有人
1660	Improvements to IFRSs	國際財務報導準則之改善
1661	Artistic-related intangible assets	藝術相關之無形資產
1662	Marketing-related intangible assets	行銷相關之無形資產
1663	Contract-based intangible assets	合約基礎之無形資產
1664	replacement award	替代性報酬
1665	accounting acquiree	會計上被收購者
1666	contractual-legal criterion	合約或法定條件
1667	separability criterion	可分離性條件
1668	contingent consideration arrangement	或有對價約定
1669	shadow accounting	影子會計
1670	claims development	理賠發展
1671	income statement liability method	損益表負債法
1672	venture capital organisation	創業投資組織
1673	forward purchase contract	遠期購買合約
1674	principal amount	本金金額/本金/面額
1675	stepped interest	階梯式利息
1676	foreign currency derivative	外幣衍生工具
1677	spot rate	即期匯率/即期利率
1678	forward coupon rate	遠期息票利率
1679	risk-free interest rate	無風險利率
1680	non-public entities	非公開發行個體
1681	post-acquisition retained earnings	取得後保留盈餘
1682	request for views	徵求意見函
1683	Investments in Associates and Joint Ventures	投資關聯企業及合資
1684	joint arrangement	聯合協議

Item	Term in English	Term in Chinese
1685	off balance sheet vehicles	資產負債表外載具
1686	returns	報酬
1687	control of an investee	對被投資者之控制
1688	power	權力
1689	protective rights	保障性權利
1690	removal rights	罷黜權利
1691	relevant activities	攸關活動
1692	to outvote the investor	以票數勝過投資者
1693	decision-making rights	決策權
1694	asset manager	資產經理人
1695	fund manager	基金經理人
1696	conduit	導管
1697	agent	代理人
1698	principal	主理人
1699	structured entity	結構型個體
1700	reputational risk	聲譽風險
1701	ability model	能力模式
1702	agency relationship	代理關係
1703	Joint Arrangements	聯合協議
1704	joint operation	聯合營運
1705	joint operator	聯合營運者
1706	joint venturer	合資者
1707	party to a joint arrangement	聯合協議之一方
1708	separate vehicle	單獨載具
1709	decision-making process	決策制定流程
1710	joint asset	聯合資產
1711	framework agreement	架構性協定
1712	Disclosure of Interests in Other Entities	對其他個體之權益之揭露
1713	income from a structured entity	來自結構型個體之收益
1714	interest in another entity	對另一個體之權益
1715	significant restrictions	重大限制
1716	credit default swap	信用違約交換
1717	litigation risk	訴訟風險
1718	variable interest entity (VIE)	變動權益個體
1719	cost approach	成本法
1720	entry price	進入價格

Item	Term in English	Term in Chinese
1721	exit price	退出價格
1722	expected cash flow	期望現金流量
1723	highest and best use	最高及最佳使用
1724	inputs	輸入值
1725	Level 1 inputs	第1等級輸入值
1726	Level 2 inputs	第2等級輸入值
1727	Level 3 inputs	第3等級輸入值
1728	market approach	市場法
1729	market-corroborated inputs	市場佐證之輸入值
1730	market participants	市場參與者
1731	most advantageous market	最有利市場
1732	non-performance risk	不履約風險
1733	observable inputs	可觀察輸入值
1734	orderly transaction	有秩序之交易
1735	principal market	主要市場
1736	risk premium	風險溢酬
1737	transport costs	運輸成本
1738	unobservable inputs	不可觀察輸入值
1739	progress	進展/進度
1740	reliable	可靠
1741	timeliness	時效性
1742	verifiability	可驗證性
1743	Presentation of Items of Other Comprehensive Income	其他綜合損益項目之表達
1744	statement(s) of profit or loss and other comprehensive income	損益及其他綜合損益表
1745	Net interest on the net defined benefit liability (asset)	淨確定福利負債（資產）淨利息
1746	Remeasurements of the net defined benefit liability (asset)	淨確定福利負債（資產）再衡量數
1747	Severe Hyperinflation and Removal of Fixed Dates for First-time Adopters	嚴重高度通貨膨脹及首次採用者固定日期之移除
1748	Deferred tax: recovery of underlying assets	遞延所得稅：標的資產之回收
1749	Prepayments of a Minimum Funding Requirement	最低資金提撥要求之預付
1750	Definition of a Related Party and	關係人及政府控制個體之定義/關係人及政

Item	Term in English	Term in Chinese
	Government-controlled Entities	府控制企業之定義
1751	Stripping Costs in the Production Phase of a Surface Mine	露天礦場於生產階段之剝除成本
1752	surface mining operations	露天採礦之營運
1753	mine waste materials ('overburden')	礦場廢料（「覆土」）
1754	stripping	剝除
1755	stripping costs	剝除成本
1756	units of production method	生產數量法
1757	ratio of ore to waste	礦產廢料比
1758	production stripping costs	生產剝除成本
1759	stripping activity asset	剝除活動資產
1760	ore body	礦體
1761	life-of-mine assets	（與）礦場（同）年限資產
1762	predecessor stripping asset	剝除資產前身
1763	'life-of-mine ratio' calculation	「礦場年限比」之計算
1764	underground mining activities	地下採礦活動
1765	The Fair Value Option (Amendments to IAS 39)	公允價值之選擇
1766	Offsetting Financial Assets and Financial Liabilities (Amendments to IAS 32)	金融資產及金融負債之互抵（修正國際會計準則第32號）
1767	settle on a net basis	以淨額基礎交割
1768	intraday credit facility	當日拆款額度
1769	Disclosures—Offsetting Financial Assets and Financial Liabilities (Amendments to IFRS 7)	揭露—金融資產及金融負債之互抵（修正國際財務報導準則第7號）
1770	derivative clearing agreements	衍生工具結算協議
1771	non-financial collateral	非財務擔保品
1772	Mandatory Effective Date of IFRS 9 and Transition Disclosures (Amendments to IFRS 9 (2009), IFRS 9 (2010) and IFRS 7)	國際財務報導準則第9號之強制生效日及過渡揭露規定 （修正國際財務報導準則第9號（2009年）、國際財務報導準則第9號（2010年）及國際財務報導準則第7號）
1773	International Financial Reporting Standards (IFRSs)	國際財務報導準則
1774	Government Loans (Amendments to IFRS 1)	政府貸款（國際財務報導準則第1號之修正）
1775	below-market rate of interest	低於市場利率



財團法人

會計研究發展基金會

ACCOUNTING RESEARCH AND DEVELOPMENT FOUNDATION

Item	Term in English	Term in Chinese
1776	cumulative fair value changes	累計公允價值變動
1777	loan-by-loan basis	逐筆放款基礎
1778	Annual Improvements 2009 - 2011 Cycle	2009-2011週期之年度改善
1779	Consolidated Financial Statements, Joint Arrangements and Disclosure of Interests in Other Entities: Transition Guidance	合併財務報表、聯合協議及對其他個體之權益之揭露：過渡指引
1780	immediately preceding period	前一期
1781	Investment Entities	投資個體
1782	offering memorandum	發行備忘錄
1783	investment-related services	投資相關服務
1784	exit strategy	退出策略
1785	to pool investors' funds	集合數個投資者之資金
1786	family trust	家族信託
1787	non-investment entity parent	非投資個體母公司/母公司非投資個體
1788	insurance investment funds	保險投資基金
1789	blocker entity	阻稅個體
1790	master-feeder structure	主輔結構
1791	Due Process Handbook	適當程序手冊
1792	Levies	公課
1793	levy	公課
1794	economic compulsion	經濟上被驅使
1795	activity threshold	活動門檻
1796	emissions trading schemes	氣體排放交易方案
1797	Recoverable Amount Disclosures for Non-Financial Assets	非金融資產可回收金額之揭露
1798	fair value less costs of disposal	公允價值減處分成本
1799	IFRS Foundation	國際財務報導準則基金會
1800	IFRS Interpretations Committee	國際財務報導準則解釋委員會
1801	IFRS Advisory Council	國際財務報導準則諮詢委員會
1802	Novation of Derivatives and Continuation of Hedge Accounting	衍生工具之約務更替與避險會計之持續適用
1803	novation	約務更替
1804	central clearing of OTC derivatives	店頭衍生工具集中結算
1805	clearing counterparty	結算交易對方
1806	contributions from employees or third parties	員工或第三方之提撥金

Item	Term in English	Term in Chinese
1807	negative benefit	負福利
1808	interest rate exposure	利率暴險
1809	fixed-to-floating cross-currency interest rate swap	固定對浮動之外幣換匯換利
1810	forward element and the spot element	遠期部分與即期部分
1811	aggregated exposure	彙總暴險
1812	intragroup monetary item	集團內貨幣性項目
1813	hedge ratio	避險比率
1814	hedge ineffectiveness	避險無效性
1815	rebalancing	重新平衡
1816	layer component	層級組成部分
1817	nil net position	零淨部位
1818	zero-coupon real interest rates	零息債券實質利率
1819	macro hedging	總體避險
1820	proxy hedging	代理避險
1821	Rate-regulated activities	費率管制活動
1822	Rate regulation	費率管制
1823	Rate regulator	費率管制者
1824	Regulatory deferral account balance	管制遞延帳戶餘額
1825	regulatory assets	管制資產
1826	regulatory liabilities	管制負債
1827	net movement	淨變動
1828	rate-setting process	費率訂定程序
1829	pricing framework	定價架構
1830	rate-regulatory schemes	費率管制方案
1831	carve-out	排除
1832	carve-ins	置換
1833	Accounting for Acquisitions of Interests in Joint Operations	取得聯合營運權益之會計處理
1834	Clarification of Acceptable Methods of Depreciation and Amortisation	可接受之折舊及攤銷方法之闡釋
1835	contract asset	合約資產
1836	contract liability	合約負債
1837	Customer	客戶
1838	performance obligation	履約義務
1839	stand-alone selling price (of a good or	(商品或勞務之) 單獨售價

Item	Term in English	Term in Chinese
	service)	
1840	transaction price (for a contract with a customer)	(客戶合約之) 交易價格
1841	over time	隨時間逐步/隨時間/隨時間經過
1842	a point in time	於某一時點
1843	bill-and-hold arrangements	開帳單並代管協議
1844	measuring progress	衡量完成程度
1845	significant financing component	重大財務組成部分
1846	stand-alone selling price	單獨售價
1847	Disaggregation of revenue	收入之細分
1848	Output methods	產出法
1849	Input methods	投入法
1850	breakage amount	未用權利之金額
1851	upfront fee	前端費用/前端收費
1852	collectability threshold	收現性門檻
1853	catch-up basis	以累積追計為基礎
1854	alternative use	其他用途
1855	learning curve	學習曲線
1856	service-type warranties	勞務類型之保固
1857	assurance-type warranties	保證類型之保固
1858	residual approach	剩餘法
1859	Revenue from Contracts with Customers	客戶合約之收入
1860	Agriculture: Bearer Plants	農業：生產性植物
1861	Equity Method in Separate Financial Statements	單獨財務報表之權益法
1862	Financial Instruments	金融工具
1863	purchased or originated credit-impaired financial asset	購入或創始之信用減損金融資產
1864	Write-off	沖銷
1865	Expected credit losses	預期信用損失
1866	cash shortfall	現金短收
1867	loss allowance for expected credit losses	預期信用損失之備抵損失
1868	lifetime expected credit losses	存續期間預期信用損失
1869	12-month expected credit losses	12個月預期信用損失
1870	credit-impaired financial asset	信用減損金融資產
1871	credit-adjusted effective interest rate	信用調整後有效利率

Item	Term in English	Term in Chinese
1872	impairment gain or loss	減損利益或損失
1873	modification gain or loss	修改利益或損失
1874	‘stress case’ scenario	「壓力情況」之情境
1875	de minimis effect	微不足道之影響
1876	credit risk rating grades	信用風險評等等級
1877	bail-in instrument	債權人紓困工具
1878	principal-and-interest bifurcation approach	本金利息拆分法
1879	‘expected’	「預期」
1880	through-the-cycle approaches	跨循環法
1881	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	投資者與其關聯企業或合資間之資產出售或投入
1882	Investment Entities: Applying the Consolidation Exception	投資個體：適用合併報表之例外規定
1883	Disclosure Initiative	揭露倡議
1884	Effective Date of IFRS 15	國際財務報導準則第15號之生效日
1885	Effective Date of Amendments to IFRS 10 and IAS 28	國際財務報導準則第10號及國際會計準則第28號之修正之生效日
1886	Leases	租賃
1887	Lease incentives	租賃誘因
1888	lease modification	租賃修改
1889	optional lease payments	可選擇之租賃給付
1890	residual value guarantee	殘值保證
1891	right-of-use asset	使用權資產
1892	short-term lease	短期租賃
1893	sublease	轉租
1894	variable lease payments	變動租賃給付
1895	lease liabilities	租賃負債
1896	lessee accounting	承租人會計（處理）
1897	lessor accounting	出租人會計（處理）
1898	non-cancellable period of a lease	租賃（之）不可取消期間
1899	seller-lessee	賣方兼承租人
1900	buyer-lessor	買方兼出租人
1901	below-market terms	低於市場行情之條款
1902	above-market terms	高於市場行情之條款
1903	in-substance fixed lease payments	實質固定租賃給付
1904	right to direct the use	主導...之使用之權利

Item	Term in English	Term in Chinese
1905	non-lease components	非租賃組成部分
1906	leases of low-value assets	低價值資產租賃
1907	market rental rates	市場租金費率
1908	Portfolio approach	組合法
1909	Recognition of Deferred Tax Assets for Unrealised Losses (Amendments to IAS 12)	未實現損失之遞延所得稅資產之認列（國際會計準則第12號之修正）
1910	Disclosure Initiative (Amendments to IAS 7)	揭露倡議（國際會計準則第7號之修正）
1911	Clarifications to IFRS 15 Revenue from Contracts with Customers	國際財務報導準則第15號「客戶合約之收入」之闡釋
1912	Classification and Measurement of Share-based Payment Transactions (Amendments to IFRS 2)	股份基礎給付交易之分類及衡量（國際財務報導準則第2號之修正）
1913	Applying IFRS 9 Financial Instruments with IFRS 4 Insurance Contracts (Amendments to IFRS 4)	於國際財務報導準則第4號「保險合約」下國際財務報導準則第9號「金融工具」之適用（國際財務報導準則第4號之修正）
1914	Transfers of Investment Property (Amendments to IAS 40)	投資性不動產之轉列（國際會計準則第40號之修正）
1915	Annual Improvements to IFRS Standards 2014–2016 Cycle	國際財務報導準則2014-2016週期之年度改善
1916	IFRIC Interpretation 22 Foreign Currency Transactions and Advance Consideration	國際財務報導解釋第22號「外幣交易與預收（付）對價」
1917	Insurance Contracts	保險合約
1918	Contractual service margin	合約服務邊際
1919	Coverage period	保障期間
1920	Experience adjustments	經驗調整
1921	Fulfilment cash flows	履約現金流量
1922	Insurance acquisition cash flows	保險取得現金流量
1923	Insurance contract with direct participation features	具直接參與特性之保險合約
1924	Investment component	投資組成部分
1925	Liability for incurred claims	已發生理賠負債
1926	Liability for remaining coverage	剩餘保障負債
1927	Risk adjustment for non-financial risk	對非財務風險之風險調整
1928	Insurance service result	保險服務結果
1929	new for old' coverage	「以新換舊」之保障
1930	Loss-adjusters' fees	公證人費

Item	Term in English	Term in Chinese
1931	Product liability protection	產品責任保險
1932	Fixed-fee service contracts	固定收費服務合約
1933	Explicit estimates	明確估計值
1934	Mirroring' approach	鏡像法
1935	Premium allocation approach	保費分攤法
1936	Summarised-margin approach	彙總邊際法
1937	Insurance revenue	保險收入
1938	Insurance contract liability	保險合約負債
1939	Reinsurance contract asset	再保險合約資產
1940	Effective yield approach	有效利率法
1941	Projected crediting rate approach	估計宣告利率法
1942	IFRIC 23 Uncertainty over Income Tax Treatments	所得稅務處理之不確定性
1943	underlying asset	標的資產
1944	Prepayment Features with Negative Compensation (Amendments to IFRS 9)	具有負補償之提前還款特性（國際財務報導準則第9號之修正）
1945	Long-term Interests in Associates and Joint Ventures (Amendments to IAS 28)	對關聯企業及合資之長期權益（國際會計準則第28號之修正）
1946	Plan Amendment, Curtailment or Settlement (Amendments to IAS 19)	計畫修正、縮減或清償（國際會計準則第19號之修正）
1947	Definition of a Business (Amendments to IFRS 3)	業務之定義（國際財務報導準則第3號之修正）
1948	Definition of Material (Amendments to IAS 1 and IAS 8)	重大之定義（國際會計準則第1號及國際會計準則第8號之修正）
1949	Interest Rate Benchmark Reform (Amendments to IFRS 9, IAS 39 and IFRS 7)	利率指標變革（國際財務報導準則第9號、國際會計準則第39號及國際財務報導準則第7號之修正）

