

「重要會計用語中英對照」

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
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
30	acquired goodwill	收購(之)商譽



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
31	acquired in a business combination	企業合併所取得
32	Acquiree	被收購者
33	Acquirer	收購者
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	Adjustments 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	Adjusting event [after the balance sheet date]	調整事項(於資產負債表日後)
50	adjustment	調整
51	Administrative expenses	管理費用
52	Admission fees	入場費
53	Advance	預付款/墊款/預收款
54	adverse economic consequences	不利之經濟後果
55	adverse event	不利事件
56	After-tax amount	稅後金額
57	Agency	代理機構/機構
58	Aggregate	彙總/ 彙總數
59	Aggregation	彙總/集合
60	Agreement date	協議日
61	Agricultural activity	農業活動
62	Agricultural produce	農產品
63	Agriculture	農業
64	Allocation	分攤



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



Item	Term in English	Term in Chinese
98	Associate	關聯企業
99	Audit report	查核報告
100	Authorise [financial statements for issue]	通過(發布財務報表)
101	Available-for-sale financial assets	備供出售金融資產
102	Balance sheet	資產負債表
103	Balance sheet date	資產負債表日
104	Balance sheet liability method	資產負債表負債法
105	Bank	銀行
106	Bank overdraft	銀行透支
107	Bankruptcy	破產
108	bargain purchase	廉價購買
109	Basic earnings per share	基本每股盈餘
110	basis adjustment	認列基礎調整
111	Basis for Conclusions	結論基礎
112	basis point	基點
113	Benchmark treatment	標竿處理
114	beneficial contracts	有利合約
115	Benefit	效益/ 利益/ 福利
116	Benefit obligation	福利義務
117	Benefit to users	對使用者之效益
118	Best estimate	最佳估計
119	Bias	偏差
120	Bid bonds	投標保證
121	Bid price	買方報價/ 買價
122	bid-ask spread	買賣價差
123	Binding sale agreement	具約束力之銷售協議
124	binomial	二項式
125	Biological asset	生物資產
126	Biological transformation	生物轉化
127	Black-Scholes-Merton formula	Black-Scholes-Merton公式
128	Board of directors	董事會
129	Bonus issue	分紅配股
130	Bonus plan	分紅計畫
131	book of contracts	合約組合
132	Book value	帳面價值
133	Borrowing costs	借款成本



Item	Term in English	Term in Chinese
134	Bottom-up test	由下而上測試法
135	business	業務/商業/經營
136	Business combination	企業合併
137	business combination involving entities or businesses under common control	涉及共同控制下個體或業務之企業合併
138	Business Combinations	企業合併
139	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
140	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
141	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
142	Business segment	業務部門
143	Business unit	業務單位
144	Buying segment	採購部門
145	By-product	副產品
146	Call options	買權
147	Callable	可買回
148	Cap	上限
149	cap and trade scheme	上限及交易計畫
150	Capital	資本/本金
151	capital appreciation	資本增值
152	Capital asset pricing model	資本資產定價模式
153	Capital contribution	資本投入
154	Capital expenditure	資本支出
155	Capital gain	資本利得
156	Capital maintenance	資本維持
157	Capital maintenance adjustment	資本維持調整
158	Capitalisation	資本化
159	Capitalisation of interest	利息資本化
160	capped interest rate	具上限之利率
161	Carried at cost	按成本列報
162	Carry forward	遞轉後期/沿用(若前面接Standard時)



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



Item	Term in English	Term in Chinese
195	classification of inventory	存貨分類
196	clean-up call	結清買權
197	close members of the family of the individual	個人之近親
198	Closing market prices	收盤價
199	Closing rate	收盤匯率
200	collar	上下限
201	Collateral	擔保品/擔保
202	Collateralised (asset, borrowing)	質押資產(抵押借款)
203	Collectability	收現性
204	Collection	收現/收取/收集
205	collective marks	團體標章
206	collective power	集體權力
207	combined instrument	結合工具
208	Commencement	開始
209	commencement of the lease term	租賃期間開始(日)
210	commercial loans	商業放款/ 商業借款/商業貸款
211	commercial paper facilities	商業本票額度
212	commercial substance	商業實質
213	commercially viable quantities of mineral resources	礦產資源達到商業價值之數量
214	Commission	佣金
215	Commitment	承諾
216	Commodity	(大宗)商品/ (大宗)物資
217	Comparability	可比性
218	Comparability over time	不同期間之可比性
219	Comparable interim period	可比期中期間
220	Comparative balance sheet	比較資產負債表
221	Comparative information	比較資訊
222	Compensated absences	帶薪假
223	complementary assets	互補性資產
224	Completeness	完整性
225	compliance period	遵循期間
226	Compliance with International Accounting Standards	遵循國際會計準則
227	Component	組成部分



Item	Term in English	Term in Chinese
228	Compound financial instruments	複合金融工具
229	Compound instrument	複合工具
230	Concentration of (credit etc) risk	(信用等)風險集中
231	confidence level	信賴水準
232	configuration of the cash flows	現金流量型態
233	Consequential amendment	配套修正
234	consideration	對價
235	Consistency - Alternative Methods	一致性：替代方法
236	Consistency - Capitalisation of Borrowing Costs	一致性：借款成本之資本化
237	Consistency - Different Cost Formulas for Inventories	一致性：存貨之不同成本公式
238	Consolidated and Separate Financial Statements	合併及單獨財務報表
239	Consolidated balance sheet	合併資產負債表
240	Consolidated financial statements	合併財務報表
241	Consolidated Financial Statements and Accounting for Investments in Subsidiaries	合併財務報表及投資子公司之會計
242	Consolidated group	合併集團
243	Consolidation	合併
244	consolidation adjustments	合併調整
245	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
246	Consolidation purposes	合併目的
247	Consolidation—Special Purpose Entities	合併：特殊目的個體
248	Construction contract	建造合約
249	Construction Contracts	建造合約
250	Constructive obligation	推定義務
251	Contingency	或有/ 或有事項
252	Contingent asset	或有資產
253	Contingent liability	或有負債
254	Contingent rent	或有租金
255	contingent settlement provision	或有交割條款
256	Contingent share agreement	或有股份協議
257	Contingently issuable shares	或有發行股份



Item	Term in English	Term in Chinese
258	continuing involvement	持續參與
259	Continuing operations	繼續營業單位
260	Contract	合約
261	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
262	Contractual arrangement	合約協議
263	contractual cash flows	合約現金流量
264	contractual maturity analysis	合約到期分析
265	contractual obligation	合約義務
266	contractual rights	合約權利
267	Contribution	貢獻/ 提撥(金)/ 投入/ 捐贈
268	contributor	提撥者
269	control	控制
270	Control (of an asset)	控制(資產)
271	Control (of an enterprise)	控制(企業)
272	Control number	控制數
273	controlled entity	被控制個體
274	convenience translation	簡易換算
275	Convergence	趨同
276	Conversion option	轉換選擇權
277	Convertible bonds	可轉換債券
278	Convertible debt	可轉換債務
279	Convertible instruments	可轉換工具
280	Convertible preference share	可轉換特別股
281	co-operative	合作社
282	Copyright	著作權
283	core goodwill	核心商譽
284	Corporate assets	共用資產
285	Cost	成本
286	Cost formula	成本公式
287	Cost method	成本法
288	cost model	成本模式
289	Cost of an acquisition	取得成本/ 收購成本
290	Cost of an asset acquired in exchange or part exchange for dissimilar asset	以交換或部分交換非類似資產取得之資產之成本
291	Cost of an asset acquired in exchange or	以交換或部分交換類似資產取得之資產



Item	Term in English	Term in Chinese
	part exchange for similar asset	之成本
292	Cost of an investment	投資成本
293	Cost of conversion	加工成本
294	Cost of inventories	存貨成本/存貨... 成本
295	Cost of Inventories of a Service Provider	勞務提供者存貨成本
296	Cost of purchase	購買成本
297	Cost plus contract	成本加成合約
298	Cost recovery approach	成本回收法
299	Cost-based measurement	成本基礎衡量
300	Cost-plus method	成本加成法
301	costs of conversion	加工成本
302	Costs of disposal	處分成本
303	Costs of Modifying Existing Software	修改現有軟體之成本
304	costs to sell	出售成本
305	counterparty	(交易) 對方
306	country of incorporation or residence	公司註冊地或所在地之國家
307	coupon	息票
308	credit derivative default product	信用違約衍生商品
309	credit enhancements	信用增強
310	credit exposures	信用暴險
311	Credit facilities	信用額度
312	credit insurance contract	信用保險合約
313	credit quality	信用品質
314	Credit risk	信用風險
315	credit spread	信用價差
316	Creditors	債權人
317	Creditworthiness	信用等級/ 信用程度
318	criteria for recognising	認列條件/ 認列基準
319	cross-reference	交互索引
320	CTDs	累積換算差異數
321	Cumulative preference dividends	累積特別股股利
322	Cumulative Translation Differences	累積換算差異數
323	Currency risk	匯率風險/ 匯兌風險
324	Currency translation	外幣換算
325	Currency units	貨幣單位
326	Current asset	流動資產



Item	Term in English	Term in Chinese
327	Current cost	現時成本
328	Current cost approach	現時成本法
329	Current investment	當期投資/ 本期投資
330	Current liabilities	流動負債
331	Current service cost	當期服務成本/ 本期服務成本
332	Current tax	當期所得稅/ 本期所得稅
333	Curtailment	縮減
334	cushions	緩衝
335	customer list	客戶名單
336	database	資料庫
337	Date of acquisition	取得日/ 收購日
338	date of exchange	交換日
339	Date of transition to IFRS	轉換至國際財務報導準則日
340	Dealing securities	交易目的持有之證券
341	death benefit	死亡給付
342	Debt	債務
343	Debt instrument	債務工具
344	Debt securities	債務證券
345	Decision tree	決策樹
346	Decision-useful information	對決策有用之資訊
347	decommissioning	除役
348	decommissioning costs	除役成本
349	decommissioning funds	除役基金
350	decommissioning obligations	除役義務
351	decommissioning, restoration and environmental rehabilitation funds	除役、復原及環境修復基金
352	Deductible temporary difference	可減除暫時性差異
353	Deemed cost	認定成本
354	Defer	遞延
355	Deferral method	遞延法
356	deferred acquisition costs	遞延取得成本
357	Deferred tax	遞延所得稅
358	Deferred tax assets	遞延所得稅資產
359	deferred tax income	遞延所得稅利益
360	Deferred tax liabilities	遞延所得稅負債
361	Defined benefit liability	確定福利負債



Item	Term in English	Term in Chinese
362	Defined benefit obligation	確定福利義務
363	Defined benefit obligation (present value of)	確定福利義務(之現值)
364	Defined benefit plans	確定福利計畫
365	Defined contribution plans	確定提撥計畫
366	Demand deposits	活期存款
367	demand feature	要求即付特性
368	Demerger	分割
369	Demonstrably committed	明確承諾
370	deposit accounting	存款會計
371	deposit component	儲蓄組成部分
372	Depreciable amount	可折舊金額
373	Depreciable assets	折舊性資產
374	depreciated replacement cost approach	折舊後重置成本法
375	Depreciation	折舊
376	Depreciation methods	折舊方法
377	Derecognise (a financial instrument)	除列(金融工具)
378	Derecognition	除列
379	Derivative	衍生(工具)
380	derivative features	衍生工具特性
381	Derivative financial instruments	衍生金融工具
382	designated and effective hedging instrument	被指定且有效之避險工具
383	determination of cost	成本之決定
384	Determining whether an Arrangement contains a Lease	決定一項安排是否包含租賃
385	Development	發展/開發
386	Development costs	發展成本
387	Diluted earnings per share	稀釋每股盈餘
388	Dilution	稀釋
389	Dilutive effect	稀釋作用/ 稀釋效果
390	Dilutive potential ordinary shares	稀釋潛在普通股
391	diminishing balance method	餘額遞減法
392	direct insurance contract	直接保險合約
393	Direct labour	直接人工
394	Direct method of reporting cash flows from	以直接法報導由營業活動產生之現金流



Item	Term in English	Term in Chinese
	operating activities	量
395	direct operating expenses	直接營業費用
396	directly attributable	直接可歸屬
397	Directors	董事
398	disaggregated information	分類資訊
399	Disclose	揭露
400	Disclosure	揭露
401	Disclosure and Presentation	揭露與表達
402	Disclosure of government assistance	政府輔助之揭露
403	disclosure requirement	揭露規定
404	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
405	Disclosure—Service Concession Arrangements	揭露—服務特許權協議
406	Discontinued (operations)	停業(單位)
407	Discontinuing operation	停業單位
408	Discount rate	折現率
409	discounted basis	折現基礎
410	Discounting	折現
411	discretionary participation feature	裁量參與特性
412	Disposal consideration	處分對價
413	disposal group	處分群組
414	disposal plan	處分計畫
415	disposal transaction	處分交易
416	dissenting opinion	反對意見
417	Dividend yield	股利殖利率
418	Dividends	股利
419	domain name	網域名稱
420	doubtful debts	呆帳
421	Downstream transactions	順流交易
422	dual listed corporation	兩地掛牌上市公司
423	dual trigger contract	雙重啟動合約
424	Earlier application is encouraged	鼓勵提前適用
425	Earnings	盈餘/收益
426	Earnings - diluted	盈餘—稀釋
427	Earnings contingency	以盈餘為基礎之或有股份



Item	Term in English	Term in Chinese
428	Earnings per Share	每股盈餘
429	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
430	Economic benefits	經濟效益/ 經濟利益
431	economic decision-making needs of users	使用者之經濟決策需求
432	Economic life	經濟年限
433	Effect of assumed conversions	假設轉換之影響
434	Effective date	生效日
435	Effective interest method	有效利息法
436	effective interest rate	有效利率
437	Effects of Changes in Foreign Exchange Rates	匯率變動之影響
438	Elements of cost of exploration and evaluation assets	探勘及評估資產成本之要素
439	Eligible for capitalisation	符合資本化條件
440	Elimination of Unrealised Profits and Losses on Transactions with Associates	關聯企業交易未實現損益之銷除
441	Embedded derivative	嵌入式衍生工具
442	emission rights	排放權
443	Employee benefits	員工福利
444	Employee share ownership plan	員工入股計畫
445	employee share purchase plan	員工認股計畫
446	Employee turnover rates	員工離職率
447	employees and others providing similar services	員工及其他提供類似勞務之人員
448	Employer payroll taxes and insurance contributions	雇主薪資稅及保險提撥
449	Enactment	制定/ 通過/ 頒布/ 立法
450	enforcement of covenants	強制履約
451	Enhanced Disclosure	加強揭露
452	Enterprise	企業
453	Enterprises whose shares are (not) publicly traded	股票(未)公開交易之企業
454	Entity	企業/ 個體/ 主體
455	entity-specific value	企業特定價值



Item	Term in English	Term in Chinese
456	environmental obligations	環境義務
457	equalisation provisions	平穩負債準備
458	Equity	權益
459	Equity - Costs of an Equity Transaction	權益：權益交易之成本
460	equity accounted investment	作為權益會計處理之投資
461	Equity Accounting Method - Recognition of Losses	權益法會計：損失之認列
462	equity balances	權益餘額
463	Equity capital	權益資本
464	Equity compensation benefits(=Stock (=Share) compensation benefits)	權益薪酬福利(即股票(或股份)薪酬福利)
465	Equity compensation plans (=Share (=Stock) compensation plans)	權益薪酬計畫(即股份(或股票)薪酬計畫)
466	Equity component	權益組成部分
467	equity holders	權益持有人
468	equity index	股價指數
469	Equity instrument	權益工具
470	equity instrument granted	所給與權益工具
471	equity interests	權益/ 權益所有權
472	equity issue	發行權益
473	Equity method	權益法
474	Equity securities	權益證券
475	equity-settled share-based payment transaction	權益交割之股份基礎給付交易
476	estimated costs	估計成本
477	estimated future cash flows	估計未來現金流量
478	European share option	歐式股票選擇權
479	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
480	Event-driven fair value measurements	基於特定事項所衡量之公允價值
481	Events After the Balance Sheet Date	資產負債表日後事項
482	Events occurring after the balance sheet date	資產負債表日後發生之事項
483	evidence of impairment	減損(之)證據
484	Exchange difference	兌換差額
485	Exchange of assets	資產交換



Item	Term in English	Term in Chinese
486	Exchange rate	匯率
487	exchange transaction	交換交易
488	Executory contract	待履行合約
489	Exemptions	豁免
490	Exercise date	執行日 / 行使日 / 履約日
491	Exercise of rights	行使(新股認購)權利
492	Exercise price	執行價格 / 行使價格 / 履約價格
493	existing liability	既有負債
494	Expected value	期望值
495	Expenditure	支出
496	Expenses	費損(與income合用) / 費用
497	experience account	經驗帳戶
498	Experience adjustments	經驗調整(數)
499	Expiry date	失效日 / 滿期日 / 到期日
500	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…
501	exploration and evaluation assets	探勘及評估資產
502	exploration and evaluation expenditures	探勘及評估支出
503	Exploration for and Evaluation of Mineral Resources	礦產資源探勘及評估
504	Exposure draft	草案
505	expropriation of major assets	主要資產之徵收
506	Extraordinary items	非常項目
507	Face (of Financial Statements or Notes)	於(財務報表或附註)中
508	Fair presentation	公允表達
509	Fair value	公允價值
510	fair value hedge	公允價值避險
511	Fair value measurement	公允價值衡量
512	Faithful representation	忠實表述
513	Fees	費(用)
514	Fellow subsidiary	兄弟公司
515	Fidelity bonds	誠實保險
516	fiduciary activities	受託活動
517	FIFO	先進先出法
518	FIFO formula	先進先出公式
519	Finance lease	融資租賃



Item	Term in English	Term in Chinese
520	Finance lease obligations	融資租賃負債/ 融資租賃義務
521	Financial asset	金融資產
522	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
523	Financial asset or liability held for trading	持有供交易之金融資產或負債
524	Financial capital	財務資本
525	financial conglomerate	金融集團
526	Financial guarantee	財務保證
527	Financial institution	金融機構
528	Financial instruments	金融工具
529	Financial Instruments: Disclosure and Presentation	金融工具：揭露與表達
530	Financial Instruments: Recognition and Measurement	金融工具：認列與衡量
531	Financial liability	金融負債
532	Financial performance	財務績效
533	Financial position	財務狀況
534	Financial reporting	財務報導
535	Financial Reporting in Hyperinflationary Economies	高度通貨膨脹經濟下之財務報導
536	Financial Reporting of Interests in Joint Ventures	合資權益之財務報導
537	Financial review	財務評述
538	financial risk	財務風險
539	Financial statements	財務報表
540	Financial year-to-date basis	財務年度年初至當期末基礎
541	Financing activities	籌資活動
542	Financing device	籌資工具
543	Finished good	製成品
544	Firm commitment	確定承諾
545	firm purchase commitment	確定購買承諾
546	firm sales contracts	確定銷售合約
547	First IFRS financial statements	首份國際財務報導準則財務報表
548	first-in, first-out	先進先出法
549	First-time adopter	首次採用者
550	First-time adoption	首次採用



Item	Term in English	Term in Chinese
551	First-time Adoption of International Financial Reporting Standards	首次採用國際財務報導準則
552	First-time Application	首次適用
553	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
554	Fixed asset	固定資產
555	fixed coupon rate	固定息票利率
556	Fixed price contract	固定價格合約
557	Fixed production overheads	固定製造費用
558	flat yield curve	水平殖利率曲線
559	Floating rate	浮動利率/ 浮動匯率
560	Floor	下限
561	Forecast	預測
562	forecast transaction	預期交易
563	Foreign currency	外幣
564	foreign currency derivatives	外幣衍生工具
565	Foreign currency transaction	外幣交易
566	Foreign entity	國外個體
567	Foreign Exchange - Capitalisation of Losses Resulting from Severe Currency Devaluations	外匯：貨幣重貶損失之資本化
568	Foreign exchange contract	外匯合約
569	Foreign Exchange Rates	(外幣)匯率
570	Foreign operation	國外營運機構
571	Forgivable loans	免償還貸款
572	Forward contract	遠期合約
573	forward repurchase agreement	遠期再買回協議
574	Framework	架構
575	Framework for the Preparation and Presentation of Financial Statements	財務報表編製及表達之架構
576	Franchise fee	特許權費
577	Function of expense	費用之功能
578	functional currency	功能性貨幣
579	Fundamental errors	基本錯誤
580	Fundamental Errors and Changes in Accounting Policies	基本錯誤及會計政策變動



Item	Term in English	Term in Chinese
581	Funding	提供資金/ 提撥資金/ 提撥/ 資金
582	Future cash flow	未來現金流量
583	Future economic benefit	未來經濟效益
584	Futures contract	期貨合約
585	GAAP	一般公認會計原則
586	Gain on disposal	處分利益
587	Gains	利益
588	General purchasing power approach	一般購買力法
589	general recognition principle	一般認列原則
590	Geographical segments	地區別部門
591	Going concern	繼續經營（之）個體
592	Goodwill	商譽
593	governing board	治理理事會/ 治理董事會
594	governing body	治理單位
595	governing charter	治理章程
596	Government	政府
597	Government assistance	政府補助
598	Government Assistance—No Specific Relation to Operating Activities	政府補助：與營業活動無特定關連
599	Government grants	政府補助
600	government guarantee	政府保證
601	grant date	給與日
602	Grants related to assets	與資產有關之補助
603	Grants related to income	與收益有關之補助
604	Gross investment in the lease	租賃投資總額
605	Gross margin	銷貨毛利
606	Gross profit	銷貨毛利
607	Group	集團/ 集體/ 群體/ 組/ 群組
608	Group administration (employee benefit) plans	集體管理(員工福利)計畫
609	group insurance contract	團體保險合約
610	Group of assets	資產群組
611	Group of biological assets	生物資產群組
612	Grouping of assets	資產(之)分組
613	Guarantee	保證
614	guarantee fund	保證基金



Item	Term in English	Term in Chinese
615	Guaranteed residual value	保證殘值
616	Harmonise	調合
617	Harvest	收成
618	Hedge accounting	避險會計
619	Hedge effectiveness	避險有效性
620	Hedged item	被避險項目
621	Hedging	避險
622	Hedging instrument	避險工具
623	Hedging relationship	避險關係
624	Hedging reserve	避險準備
625	held for resale	持有供再出售
626	Held for trading	持有供交易
627	Held-to-maturity investment	持有至到期日投資
628	highly probable	高度很有可能
629	Hire-purchase contract	租購合約
630	Historical cost	歷史成本
631	historical loss experience	歷史損失經驗
632	Historical summaries	歷史性彙總(資訊)
633	Holding company	控股公司
634	Host contract	主契約
635	host instrument	主工具
636	hybrid instrument	混合工具
637	Hyperinflation	高度通貨膨脹
638	Hyperinflationary economies	高度通貨膨脹經濟
639	IAS	國際會計準則
640	IASC	國際會計準則委員會
641	IASC Foundation Constitution	國際會計準則委員會基金會章程
642	IASCF	國際會計準則委員會基金會
643	Identifiable asset	可辨認資產
644	IFAC	國際會計團體聯合會
645	IFRIC	國際財務報導解釋委員會/ 國際財務報導解釋
646	IFRS	國際財務報導準則
647	IFRS-compliant	遵循國際財務報導準則
648	Impairment	減損
649	Impairment loss	減損損失



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
650	Impairment of Assets	資產減損
651	Impairment test	減損測試
652	Implementation Guidance	施行指引
653	Import duties	進口稅捐
654	impracticability exemption	實務上不可行之豁免
655	impracticable	實務上不可行/不切實際
656	Imputed rate of interest	設算利率
657	in the money	價內
658	Inception of the Lease	租賃開始日
659	Incidental income	非主要收益
660	incidental operations	非主要營運
661	Income	收益
662	Income approach	收益法/ 損益法
663	Income statement = Statement of income	損益表
664	Income tax	所得稅
665	income tax expense	所得稅費用
666	Income Taxes	所得稅
667	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
668	Income Taxes—Recovery of Revalued Non-Depreciable Assets	所得稅：重估價非折舊性資產之回收
669	Increasing Rate Preference Shares	遞增股利率特別股
670	Incremental share	增額股份
671	Indicator [of impairment]	(減損)跡象
672	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
673	individual asset	個別資產
674	individual financial statements	個別財務報表
675	Induced conversion	誘導轉換
676	Industry segments	產業別部門
677	Inflation	通貨膨脹
678	Information Reflecting the Effects of Changing Prices	反映價格變動影響之資訊
679	initial classification	原始分類
680	Initial Direct Costs	原始直接成本
684	Initial disclosure event (for a discontinuing	(停業單位之)原始揭露事件



Item	Term in English	Term in Chinese
	operation)	
682	Initial measurement	原始衡量
683	Initial public offering	初次上市櫃
684	Initial recognition	原始認列
685	in-substance defeasance	視同清償
686	insurable interest	可保利益
687	Insurance agency commissions	保險代理佣金
688	insurance assets	保險資產
689	Insurance company	保險公司
690	Insurance contract	保險合約
691	Insurance Contracts	保險合約
692	Insurance enterprise	保險企業
693	insurance liability	保險負債
694	insurance obligations	保險義務
695	insurance risk	保險風險
696	insurance swaps	保險交換
697	insured event	保險事件
698	insurer	保險人
699	Intangible asset	無形資產
700	Intangible Assets	無形資產
701	Intangible Assets—Web Site Costs	無形資產：網站成本
702	integral foreign operation	整合性國外營運機構
703	Interest	利息/ 利益/ 權益
704	Interest cost (for an employee benefit plan)	利息成本(員工福利計畫)
705	Interest rate implicit in a lease	租賃隱含利率
706	interest rate implicit in the lease	租賃隱含利率
707	Interest rate risk	利率風險
708	interest rate strip	分割利息債券
709	Interest rate swap	利率交換
710	interest-only strip	分割利息債券
711	Interests in Joint Ventures	合資權益
712	Interim financial report	期中財務報告
713	Interim Financial Reporting	期中財務報導
714	interim financial statements	期中財務報表
715	Interim period	期中期間
716	internal rate of return	內部報酬率



Item	Term in English	Term in Chinese
717	internal risk transfer	內部風險移轉
718	Internally generated	內部產生
719	Internally generated goodwill	內部產生之商譽
720	International Accounting Standard	國際會計準則
721	International Accounting Standards Committee	國際會計準則委員會
722	International Accounting Standards Committee Foundation	國際會計準則委員會基金會
723	International Federation of Accountants	國際會計團體聯合會
724	International Financial Reporting Interpretations Committee	國際財務報導解釋委員會
725	International Financial Reporting Standard	國際財務報導準則
726	intragroup	集團內/ 內部
727	intrinsic value	內含價值
728	Introduction of the Euro	引入歐元
729	Inventories	存貨
730	investee	被投資者/ 被投資公司
731	Investing activities	投資活動
732	Investment	投資
733	investment contract	投資合約
734	Investment enterprise	投資企業
735	investment grade	投資等級
736	Investment performance	投資績效
737	Investment Property	投資性不動產
738	Investment securities	投資證券
739	Investment tax credits	投資抵減
740	investment-linked insurance funds	投資連結之保險基金
741	Investments in Associates	投資關聯企業
742	Investor	投資者/ 投資公司
743	Investor in a joint venture	合資投資者/ 合資投資公司
744	investor-owned entity	投資者擁有之個體/ 投資者擁有之企業
745	Involuntary liquidation	非自願性清算
746	irrevocable commitments	不可撤銷之承諾
747	Issued capital	發行股本
748	issued shares	發行股份



Item	Term in English	Term in Chinese
749	issuing entity	發行個體/ 發行企業
750	Item	項目
751	Item by item basis	逐項基礎
752	item of inventory	存貨項目
753	Joint control	聯合控制
754	Joint venture	合資
755	Joint Working Group	聯合工作小組
756	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
757	Jointly controlled entity	聯合控制個體/ 聯合控制企業
758	jurisdiction	司法/ 管轄(機關)/ 轄區
759	key management personnel	主要管理階層
760	last-in, first-out	後進先出法
761	Lease	租賃
762	Lease term	租賃期間
763	leaseback	售後租回
764	Leased assets	租賃資產
765	leasehold interest	租賃權利
766	Leases	租賃
767	Legal entity	法律個體/ 法律企業
768	Legal merger	法律形式合併
769	Legal obligation	法定義務
770	legal parent	法律上母公司
771	legal rights	法定權利
772	legal subsidiary	法律上子公司
773	Legally enforceable right	法定執行權
774	Legislative requirement	法律規定
775	Lender	債權人
776	Lessee	承租人
777	lessee's incremental borrowing rate of interest	承租人增額借款利率
778	Lessor	出租人
779	Letters of credit	信用狀
780	leveraged written option	槓桿發行選擇權
781	Liabilities assumed	承擔之負債
782	Liability	負債



Item	Term in English	Term in Chinese
783	Liability component	負債組成部分
784	liability issue	發行負債
785	Licence fee	授權費/ 執照費
786	Licensing agreement	授權協議
787	life-contingent annuity	生存年金保險
788	LIFO	後進先出
789	Line item	單行項目
790	Line of business	業務線/行業
791	Liquid assets	速動資產
792	Liquidity	流動性
793	liquidity presentation	流動性表達
794	Liquidity risk	流動性風險
795	Litigation settlements	訴訟了結
796	Loan	放款/ 借款/貸款
797	loan asset	放款資產
798	loan commitment	放款承諾
799	Loans and advances	放款及預付款
800	loans and receivables	放款及應收款
801	Loans and receivables originated by the enterprise	原始產生之放款及應收款
802	loans payable	應付借款
803	loans payable in default	拖欠應付借款
804	Long-term employee benefits	長期員工福利
805	Long-term investment	長期投資
806	loss event	損失事項
807	Loss per share	每股損失
808	loss recognition test	損失認列測試
809	Losses	損失
810	Majority interest	多數股權/ 多數權益
811	Management	管理階層/管理
812	management commentary	管理報告/管理階層之說明
813	Margin	毛利/ 差價
814	market condition	市價條件
815	Market price	市價
816	market rate of interest	市場利率
817	Market risk	市場風險



Item	Term in English	Term in Chinese
818	Market value	市場價值
819	Marketable	具市場性
820	mask works	(半導體)電路布局/ 光罩著作
821	Master netting arrangement	淨額交割總約定
822	Matching of costs with revenues	成本與收入配合
823	Material adjustments	重大調整
824	material errors	重大錯誤
825	material omissions	重大遺漏
826	Materiality	重大性
827	Matrix approach	矩陣法
828	Matrix presentation	矩陣表達
829	Maturity	到期/ 滿期
830	maturity value	到期值/ 滿期價值
831	Measurement	衡量
832	Measurement bases	衡量基礎
833	measurement date	衡量日
834	measurement or recognition inconsistency	衡量或認列不一致
835	Measuring interim income tax expense	期中所得稅費用衡量/ 衡量期中所得稅費用
836	members' shares	社員股份
837	Members' Shares in Co-operative Entities and Similar Instruments	合作社之社員股份及類似工具
838	Membership fees	會費
839	merchandise	商品
840	Merger	併購
841	method of accounting	會計方法
842	minerals and mineral products	礦產品及礦產品製品/ 礦產品與礦產品製品
843	Minimum lease payments	最低租賃給付
844	Minority interest	少數股權
845	Mismatch	配比不當/ 不當之配比
846	misstatement	誤述/ 錯誤陳述
847	mitigating device	減緩(風險)工具
848	Monetary asset	貨幣性資產
849	Monetary items (monetary assets; monetary financial assets and financial	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)



Item	Term in English	Term in Chinese
	liabilities; monetary financial instruments)	
850	Monitor compliance	監督遵循
851	mortality risk	死亡風險
852	Multi-employer (benefit) plans	多雇主(福利)計畫
853	Multi-employer plans (for an employee benefit plan)	(為一員工福利計畫之)多雇主計畫
854	multiple embedded derivatives	多項嵌入式衍生工具
855	mutual cooperative entity	相互合作個體/ 相互合作企業
856	mutual entity	互助個體/ 互助企業
857	mutual fund	共同基金
858	mutual insurance company	相互保險公司
859	National requirements	國內規定
860	Nature of expense method	費用性質法
861	Negative goodwill	負商譽
862	Negotiable paper	可轉讓本票
863	net assets	淨資產
864	Net basis	淨額基礎
865	net disposal proceeds	淨處分價款
866	net exchange differences	淨兌換差額
867	net identifiable assets	可辨認淨資產
868	Net income	淨利
869	Net investment in a foreign entity	國外個體淨投資
870	net investment in a foreign operation	國外營運機構淨投資
871	Net investment in a lease	租賃投資淨額
872	Net loss	淨損/淨損失
873	Net monetary position	淨貨幣部位
874	Net position	淨部位
875	Net profit	淨利
876	Net profit or loss [for the period]	(當期)淨損益/ (本期)淨損益
877	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
878	Net realisable value	淨變現價值
879	Net selling price	淨售價
880	Net settlement = Settle net	淨額交割/淨額清償
881	Neutrality	中立性



Item	Term in English	Term in Chinese
882	newly acquired asset	新取得資產
883	next most senior parent	次一最高層級母公司
884	Non-adjusting event [after the balance sheet date]	非調整事項(於資產負債表日後)
885	non-bank financial service firm	非銀行之金融服務機構
886	Non-cancellable lease	不可取消之租賃
887	Non-cash transactions	非現金交易
888	non-coterminous year-ends	會計年度不一致
889	non-current assets	非流動資產
890	Non-current Assets Held for Sale and Discontinued Operations	待出售非流動資產及停業單位
891	non-derivative	非衍生(工具)
892	non-derivative contract	非衍生合約
893	Non-discretionary employee profit-sharing plan	非裁量性員工分紅計畫
894	Non-discretionary payments	非裁量給付
895	non-financial assets	非金融資產
896	Non-linearities	非線性關係
897	Non-marketable securities	不具市場性證券
898	Non-monetary asset	非貨幣性資產
899	Non-monetary government grants	非貨幣性政府補助
900	non-redeemable	不可贖回
901	non-refundable purchase taxes	不可退還之進項稅額
902	Normal capacity of production facilities	生產設備之正常產能
903	notes (receivable/payable)	(應收/ 應付)票據
904	Notional amount	名目數量/ 名目金額
905	notionally restated	按名目金額重編
906	Objective	目的
907	Obligating event	義務事項
908	Obligation	義務/債務
909	obligations for removal and restoration	移除與復原義務
910	observable (benchmark) interest rate	可觀察(基準)利率
911	observable markets	可觀察市場
912	observed (benchmark) interest rate	觀察到之(基準)利率
913	observed market price	觀察到之市價
914	Obsolescence	陳舊/ 過時



Item	Term in English	Term in Chinese
915	Offer price	報價
916	Offset	互抵/ 抵銷
917	Offsetting	互抵/ 抵銷
918	Onerous contract	虧損性合約
919	Opening balance	初始餘額
920	Opening IFRS balance sheet	採用國際財務報導準則之初始資產負債表
921	Operating activities	營業活動
922	Operating cycle	營業週期
923	Operating lease	營業租賃
924	Operating Leases—Incentives	營業租賃：誘因
925	Option	選擇權/ 選項/ 選擇/ 認股權
926	option contract	選擇權合約
927	option pricing model	選擇權定價模式
928	Ordinary activities	正常活動
929	ordinary course of business	正常營業過程
930	Ordinary share	普通股
931	Original cost	原始成本
932	Originated loans and receivables	原始產生之放款及應收款
933	Origination costs	創始成本
934	Other long-term employee benefits	其他長期員工福利
935	other price risk	其他價格風險
936	out of the money	價外
937	Outright sale	賣斷
938	outsourcing arrangements	委外安排
939	Overheads	費用
940	over-the-counter market	店頭市場
941	Owner-occupied property	自用不動產
942	Owners' equity	業主權益
943	ownership interest	所有權權益/ 業主權益
944	Paid in capital	投入資本
945	parent	母公司
946	parent-subsidiary relationship	母子(公司)關係
947	partially-owned subsidiary	部分擁有之子公司
948	Participants [in a pension plan]	(退休金計畫之)參與者
949	Participating equity instruments	參加權益工具



Item	Term in English	Term in Chinese
950	Past business combination	過去之企業合併
951	past due	逾期
952	past event	過去事項
953	Past service cost	前期服務成本
954	Payables	應付款
955	Pension	退休金
956	Pension liability	退休金負債
957	Pension scheme	退休金方案
958	Percentage of completion method	完工百分比法
959	Performance (= Financial performance)	績效(=財務績效)
960	performance conditions	績效條件
961	Period of service	服務期間
962	Period-certain annuity	確定期間年金
963	period-specific effects	特定期間影響數
964	Perpetual debt instruments	無到期日債務工具
965	persistence bonus	持續紅利
966	personnel	人員
967	phantom shares	虛擬股份
968	Physical capital	實物資本金
969	Plan assets (of an employee benefit plan)	(員工福利計畫之)計畫資產
970	plan commitment date	計畫承諾日
971	pledged as collateral	質押…為擔保品/抵押…為擔保品/設定…為擔保品」
972	policyholder	保單持有人
973	Pooling of interest method	權益結合法
974	Portfolio	(投資)組合
975	Portfolio Hedge of Interest Rate Risk	利率風險之(投資)組合避險
976	portfolio transfer	(投資)組合移轉
977	position-taking institutions	部位持有機構
978	Post-employment benefit plans	退職後福利計畫
979	Post-employment benefits	退職後福利
980	post-tax profit or loss	稅後損益
981	post-vesting transfer restriction	既得後移轉限制
982	Potential ordinary share	潛在普通股
983	potential voting rights	潛在表決權
984	pre-combination	合併前



Item	Term in English	Term in Chinese
985	Preface to International Financial Reporting Interpretations Committee	國際財務報導解釋(委員會)前言
986	Preface to International Financial Reporting Standards	國際財務報導準則前言
987	preference dividend	特別股股利
988	Preference share	特別股
989	Premium	溢價/ 保費/ 權利金
990	Preparation and Presentation of Financial Statements	財務報表(之)編製及表達
991	preparers	編製者
992	Prepayments	提前還款/ 預付款
993	Present obligation	現時義務
994	Present value	現值
995	Present value of a defined benefit obligation	確定福利義務之現值
996	Presentation	表達
997	presentation currency	表達貨幣
998	Presentation of Financial Statements	財務報表之表達
999	Previous GAAP	先前之一般公認會計原則
1000	Price earnings ratios	本益比
1001	Price index	物價指數
1002	Price risk	價格風險
1003	Primary Basis of Accounting	主要會計基礎
1004	primary economic environment	主要經濟環境
1005	Primary financial instruments	主要金融工具
1006	Primary objective	主要目的
1007	Primary reporting format	主要報導格式
1008	principal-only strip	分割本金債券
1009	Principles-based approach	原則基礎法
1010	prior period error	前期錯誤
1011	private entity	非公開發行個體/ 非公開發行企業
1012	Privatisation	民營化/ 私有化
1013	Pro forma	擬制
1014	Pro rata basis	比例基礎
1015	probability recognition criterion	可能性之認列基準/ 可能性之認列條件
1016	probable	很有可能



Item	Term in English	Term in Chinese
1017	probable maximum loss	很有可能之最大損失
1018	product warranty obligations	產品保固負債/ 產品保固義務
1019	Production overheads	製造費用
1020	production process	製造過程/ 生產過程
1021	Profit	淨利/ 利潤/ 所得
1022	Profit after tax	稅後淨利
1023	Profit allowance	利潤扣除額
1024	Profit before tax	稅前淨利
1025	Profit sharing	利潤分享
1026	Progress billing	按進度開立帳單
1027	Progress payment	按進度付款
1028	prohibitions	禁止
1029	Projected unit credit method	預計單位福利法
1030	promissory notes	本票
1031	property interest	不動產權益
1032	Property, Plant and Equipment	不動產、廠房及設備
1033	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
1034	Property, Plant and Equipment - Major Inspection or Overhaul Costs	不動產、廠房及設備：重大檢修成本
1035	Proportionate consolidation	比例合併
1036	proportionate interest	權益比例/ 權益份額
1037	Proposed improvements	建議改善
1038	Prospective application	推延適用
1039	Provision	提供/ 負債準備/ 應計負債/ 條款
1040	Provision for loss	損失負債準備
1041	provisional value	暫定價值
1042	Provisions, Contingent Liabilities and Contingent Assets	負債準備、或有負債及或有資產
1043	proxy	參考值(方法/ 金額...)/ 替代
1044	Prudence	審慎性
1045	public entity	公開發行公司
1046	Public securities markets	公開證券市場
1047	publicly quoted entity	上市櫃公司
1048	published price	公告價格



Item	Term in English	Term in Chinese
1049	Purchase consideration	購買對價
1050	Purchase method	購買法
1051	purchase price	購買價格
1052	Purchased options	買進(購入/ 購買/ 買入)…選擇權
1053	Put option	賣權
1054	Puttable	可賣回
1055	puttable instrument	可賣回工具
1056	Qualify for recognition/derecognition	符合認列/除列
1057	Qualifying asset	符合要件之資產
1058	Qualifying insurance policy	合格保單
1059	Qualitative characteristics	品質特性
1060	quantitative disclosures	量化揭露
1061	quoted equity instrument	具公開報價權益工具
1062	Quoted market price	市場報價
1063	rated and unrated credit exposures	已評等及未評等之信用暴險
1064	Realisable value	變現價值
1065	Reasonable estimate	合理估計
1066	reasonably possible	合理可能
1067	reassessment	重評估
1068	rebates	讓價/折扣
1069	Rebuttable presumption	可反駁之前提假設/ 除另有反證外,前提假設為…
1070	Receivables	應收款/應收款項
1071	recognised financial instruments	(已)認列之金融工具
1072	Recognition	認列
1073	recognition as an expense	認列為費用
1074	Recognition criteria	認列條件/ 認列基準
1075	Reconciliation	調節(表)
1076	reconciliation period	調節期間
1077	Recoverability	可回收性
1078	recoverable	(可)回收
1079	Recoverable amount	可回收金額
1080	Redemption	贖回
1081	redemption prohibition	禁止贖回
1082	Refinancing	再融資
1083	Reformatted (IAS)	重新編排



Item	Term in English	Term in Chinese
1084	regular way purchase or sale	慣例交易
1085	Regulator	主管機關
1086	Reimbursement	歸墊
1087	reinsurance contract	再保險合約
1088	Reinsurer	再保險人
1089	Reinvestment of dividends	股利再投資
1090	Related parties	關係人
1091	Related Party Disclosures	關係人揭露
1092	Related party transaction	關係人交易
1093	Relevance	攸關性
1094	Reliability	可靠性/可靠
1095	reliability exception	可靠性之例外
1096	reliable measurement test	可靠衡量測試
1097	reload feature	重填特性
1098	reload option	重填認股權
1099	Remeasurement	再衡量
1100	Rendering of Services	提供勞務/勞務提供/提供服務/服務提供
1101	renewal rights	續保權利
1102	Reorganisations	改組/重整
1103	repairs and maintenance	維修(費用)
1104	Repayment	償還/ 返還
1105	Replacement cost of an asset	資產重置成本
1106	repledge	再質押/ 再抵押
1107	Reportable segment	應報導部門
1108	Reporting currency	報導貨幣
1109	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
1110	Reporting Currency – Translation from Measurement Currency to Presentation Currency	報導貨幣：衡量貨幣換算為表達貨幣
1111	Reporting date	報導日
1112	Reporting enterprise	報導企業
1113	reporting entity	報導個體/ 報導企業
1114	Reporting package	報導資料
1115	Reporting period	報導期間

Item	Term in English	Term in Chinese
1116	representational faithfulness	忠實表述
1117	Repurchase agreement	再買回協議
1118	Research	研究
1119	Reserve	準備
1120	residual cost	剩餘成本
1121	residual interest	剩餘權益/剩餘權利
1122	Residual value	殘值
1123	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
1124	Restatement	重編
1125	Restructuring	重組
1126	Restructuring provision	重組負債準備
1127	Result	結果
1128	Retail method	零售價法
1129	Retail store chain	連鎖零售商店
1130	Retained earnings	保留盈餘
1131	retained profit	保留淨利
1132	Retirement benefit plans	退休福利計畫
1133	retroactive classification	追溯重分類
1134	Retrospective application	追溯適用
1135	Return on investment	投資報酬(率)
1136	Return on plan assets (of an employee benefit plan)	(員工福利計畫之)計畫資產報酬
1137	Revaluation	重估價
1138	Revaluation reserve	重估增值
1139	Revaluation surplus	重估增值
1140	Revalued amount of an asset	資產重估價金額
1141	Revenue	收入
1142	Revenue—Barter Transactions Involving Advertising Services	收入：涉及廣告服務之交換交易
1143	Reversal	迴轉
1144	Reverse acquisition	反向收購
1145	Reverse share split	股份反分割
1146	Revised (IAS)	修訂(國際會計準則)
1147	Rewards associated with a leased asset	與租賃資產相關之報酬
1148	right of first refusal	優先承購權



Item	Term in English	Term in Chinese
1149	Right of set-off	抵銷權
1150	right to explore	探礦權
1151	Rights issue	股份認購權
1152	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
1153	Risk	風險
1154	Risk exposure	暴險
1155	risks and rewards of ownership	所有權之風險及報酬
1156	Risks associated with a leased asset	與租賃資產相關之風險
1157	Roll back	回溯
1158	Roll forward	推延
1159	Royalty	權利金
1160	Sale	出售／銷售／銷貨
1161	Sale and leaseback transaction	售後租回交易
1162	SARs	股份增值權
1163	Scope	範圍
1164	Secondary segment information	次要部門資訊
1165	Securities	證券
1166	Securitisation	證券化
1167	Segment	部門
1168	Segment assets	部門資產
1169	Segment expense	部門費用
1170	Segment Reporting	部門別報導
1171	Segment result	部門營運結果
1172	Segment revenue	部門收入
1173	self-constructed asset	自建資產
1174	Self-insurance	自我保險
1175	selling price	售價
1176	Sensitivity analysis	敏感度分析
1177	separability	可分離性
1178	separable assets	可分離資產
1179	separate financial statements	單獨財務報表
1180	separate liability	單獨負債
1181	separately identifiable	可單獨辨認
1182	Service cost	服務成本



Item	Term in English	Term in Chinese
1183	service date	勞務提供日
1184	service mark	服務標章
1185	Servicing liabilities	服務負債
1186	Servicing rights	服務權
1187	Set of financial statements	整份財務報表
1188	Set-off, legal right of	法定抵銷權
1189	Settle net = Net settlement	淨額交割
1190	Settlement	交割(衍生工具)/ 結算(期貨)/ 清償(負債)/ 付款/ 結清/ 和解
1191	Settlement (of employee benefit obligations)	清償(員工福利義務)
1192	Settlement date	交割日/清償日
1193	settlement date accounting	交割日會計
1194	settlement provision	交割條款
1195	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
1196	severally liable	負有個別責任
1197	Share	股份/份額
1198	share appreciation rights	股份增值權
1199	share buy-back arrangements	股份買回協議
1200	share call options	股份買權
1201	Share capital	股本
1202	Share Capital - Reacquired Own Equity Instruments (Treasury Shares)	股本：再取得本身權益工具(庫藏股)
1203	Share consolidation	股份合併
1204	share option	認股權/ 股票選擇權
1205	Share option plan	認股權計畫/ 股票選擇權計畫
1206	Share premium	股份溢價
1207	Share split	股份分割
1208	Share warrant	認股權證
1209	Share-based Payment	股份基礎給付
1210	share-based payment arrangement	股份基礎給付協議
1211	share-based payment transaction	股份基礎給付交易
1212	Shareholder	股東
1213	Shareholders' equity	股東權益



Item	Term in English	Term in Chinese
1214	Short seller	放空者
1215	Short-term employee benefits	短期員工福利
1216	SIC	常務解釋委員會/ 解釋公告
1217	Significant influence	重大影響
1218	Single product enterprise	單一產品企業
1219	Sinking fund	償債基金
1220	Social security	社會安全
1221	Social security contribution	社會安全提撥
1222	Solvency	償債能力
1223	SPE	特殊目的個體
1224	Special purpose entity	特殊目的個體
1225	specific identification of costs	成本個別認定
1226	speculative grade	投機等級
1227	Spin-off	分拆
1228	spot exchange rate	即期匯率
1229	stand-alone basis	單獨報表基礎
1230	stand-alone derivative	單獨衍生工具
1231	stand-alone entity	單獨存在之個體/ 單獨存在之企業
1232	Standard cost method	標準成本法
1233	stand-by credit facilities	擔保信用額度
1234	Standby letters of credit	擔保信用狀
1235	Standing Interpretation Committee	常務解釋委員會
1236	start-up costs	開辦費
1237	state-controlled entities	政府控制個體/ 政府控制企業
1238	Statement of cash flows = Cash flow statement	現金流量表
1239	Statement of changes in equity	權益變動表
1240	Statement of compliance with IFRSs	遵循國際財務報導準則之聲明
1241	Statement of income = Income statement	損益表
1242	Stewardship of management	管理階層之託管責任
1243	stock exchange listing	證券交易所掛牌/ 證券交易所上市(櫃)
1244	Stop-loss	停損
1245	straight debt	普通債券
1246	straight-line method	直線法
1247	stress test	壓力測試



Item	Term in English	Term in Chinese
1248	subsequent gain	後續利益
1249	Subsidiary	子公司
1250	Subsidies	補貼
1251	Substance over form	實質重於形式
1252	Substantively enacted	實質性立法
1253	Superannuation scheme	養老退休金方案
1254	Superseded versions	被取代之版本
1255	Supervisory non-management directors	非管理階層之監察人
1256	supplier	供應商/供應者
1257	supply agreement	供貨合約
1258	Surety bonds	保證保險
1259	surrender option	解約選擇權
1260	surrender values	解約價值
1261	Swap contract	交換合約
1262	swaption	交換選擇權
1263	Syndication	聯貸
1264	synthetic instrument	合成工具
1265	Tainting	懲罰
1266	take-or-pay contract	無條件支付合約
1267	Tangible asset	有形資產
1268	tangible fixed asset	有形固定資產
1269	Targeted exemptions	針對性豁免
1270	Tax	稅
1271	Tax base	課稅基礎/ 稅基
1272	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
1273	tax benefit	所得稅利益
1274	tax effects	所得稅影響數
1275	Tax expense (tax income)	所得稅費用(所得稅利益)
1276	tax jurisdiction	課稅轄區
1277	Tax liability	所得稅負債
1278	Tax purposes	課稅目的
1279	Tax rate	稅率
1280	Taxable profit (tax loss)	課稅所得(課稅損失)
1281	Taxable temporary difference	應課稅暫時性差異
1282	taxation	稅/ 稅捐



Item	Term in English	Term in Chinese
1283	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
1284	Temporary difference	暫時性差異
1285	Tender offer	公開收購
1286	Termination benefits	離職福利
1287	Tests goodwill for impairment	商譽減損測試/ 測試商譽減損
1288	The Effects of Changes in Foreign Exchange Rates	匯率變動之影響
1289	Theoretical ex-rights value per share	理論上每股除權後之公允價值
1290	Time-weighting factor	時間加權因子
1291	to 'manufacture' gains	「製造」利益
1292	Top-down test	由上而下測試法
1293	total return swap	總報酬交換
1294	Trade date	交易日
1295	trade date accounting	交易日會計
1296	Trade receivable	應收帳款
1297	trade secret	商業機密
1298	Trading—financial asset or liability held for trading	交易—持有供交易之金融資產或負債
1299	trading gains and losses	交易利益及損失
1300	Transaction	交易
1301	Transaction costs (financial instruments)	(金融工具之)交易成本
1302	transaction price	交易價格
1303	Transfer	移轉/轉換/轉撥
1304	Transferee	受讓人
1305	Transferor	移轉人
1306	Transitional liability (defined benefit plans)	過渡性負債(確定福利計畫)
1307	Translation difference	換算差異數
1308	translation method	換算方法
1309	Translation of foreign currency	外幣換算
1310	translation of the financial statements	財務報表換算
1311	translation to the presentation currency	換算為表達貨幣
1312	Transparency	透明/ 透明度
1313	Treasury shares	庫藏股
1314	triggering event	啟動事件
1315	Trust activities	信託業務/ 信託活動



Item	Term in English	Term in Chinese
1316	Trustee	受託人
1317	two-class ordinary shares	兩類普通股
1318	ultimate controlling party	最終控制者
1319	unallocated surplus	未分配利益
1320	Unamortised	未攤銷(之)
1321	unbundle	分拆
1322	uncertain event	不確定事件
1323	Uncollectability	無法收現
1324	unconditional prohibitions	無條件禁止
1325	unconditional right to refuse redemption	無條件拒絕贖回權
1326	underlying asset	標的資產
1327	underlying variable	標的變數
1328	Understandability	可了解性
1329	underwriting year	承保年度
1330	undistributed earnings	未分配盈餘
1331	undrawn loan commitment	尚未動用之放款承諾
1332	Undue cost or effort	過度之成本或投入
1333	Unearned finance income	未賺得融資收益
1334	unearned premiums	未滿期保費
1335	Unguaranteed residual value	未保證殘值
1336	uniform accounting policies	一致之會計政策
1337	unit of account	科目單位
1338	unit of production	單位產量
1339	unit trust	單位信託基金
1340	unit value	單位價值
1341	Uniting of interests	權益結合
1342	unit-linking feature	基金連結特性
1343	Unquoted	無公開報價
1344	unquoted equity instruments	無公開報價權益工具
1345	unrecognised	未認列
1346	unrecognised financial instruments	未認列之金融工具
1347	unsecured commercial loans	無擔保商業放款/ 無擔保商業借款
1348	Upstream transactions	逆流交易
1349	Useful life	耐用年限
1350	User [of financial statements]	(財務報表)使用者



Item	Term in English	Term in Chinese
1351	users	使用者
1352	Users of financial statements	財務報表使用者
1353	Valid expectation	有效預期
1354	valuation	評價
1355	valuation method	評價方法
1356	valuation technique	評價技術
1357	Value added statement	附加價值表
1358	Value in use	使用價值
1359	value-at-risk	風險值
1360	Variable production overheads	變動製造費用
1361	Venturer	合資控制者
1362	vest	既得
1363	Vested employee benefits	既得員工福利
1364	vesting conditions	既得條件
1365	vesting period	既得期間
1366	voting rights	表決權
1367	Warrant	認股證
1368	Warranty	擔保/ 保證/ 保固
1369	warranty obligation	擔保(保證/ 保固)義務
1370	wash sale	虛售
1371	wear and tear	磨損
1372	weather derivatives	氣候衍生工具
1373	Weighted Average	加權平均
1374	weighted average cost formula	加權平均成本公式
1375	wholly-owned subsidiary	完全擁有之子公司
1376	willing parties	有成交意願之雙方
1377	work in progress	在製品
1378	Working capital	營運資金
1379	worst-case scenario	最差情況情境
1380	write off	沖銷
1381	write-down	沖減/ 註銷
1382	Written option	發行…選擇權
1383	Year-to-date	年初至當期末
1384	zero-cost interest rate collar	零成本之利率上下限
1385	zero-coupon government issues	零息政府債券
1386	'public-to-private' service concession	「公辦民營」服務特許權協議



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
	arrangement	
1387	aggregation criteria	彙總基準
1388	build-operate-transfer	興建—營運—移轉
1389	capping mechanism	上限機制
1390	Chief operating decision maker	主要營運決策者
1391	competitive harm exemption	競爭損害豁免
1392	construction or upgrade services	建造或升級服務
1393	conversion factor	轉換因子
1394	country of domicile	所在國家
1395	deferred policy acquisition costs	遞延保單取得成本
1396	fiduciary capacity	受託人身份
1397	grantor	授予人
1398	Group and Treasury Share Transactions	集團及庫藏股交易
1399	historical waste	過去之廢棄物
1400	Interim Financial Reporting and Impairment	期中財務報導與減損
1401	intragroup payment arrangement	集團內償付協議
1402	level of serviceability	服務能力水準
1403	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
1404	management approach	管理法
1405	Matrix form of organisation	矩陣型組織
1406	non-cash items	非現金項目
1407	not-for-profit organizations	非營利組織
1408	Operating decisions	營運決策
1409	Operating Segments	營運部門
1410	operator	營運者
1411	public accountability	公共課責性
1412	public sector	公部門
1413	Publish What You Pay campaign	企業公告付費促進聯盟
1414	quantitative thresholds	量化門檻
1415	Reassessment of Embedded Derivatives	嵌入式衍生工具之重評估
1416	rehabilitate-operate-transfer	修建—營運—移轉
1417	restricted shares	限制型股份
1418	risk of divergence	分歧風險
1419	Segment manager	部門經理人



Item	Term in English	Term in Chinese
1420	Service Concession Arrangement	服務特許權協議
1421	surrogate measure	代理指標
1422	whole of life infrastructure	基礎建設之全部壽命期間
1423	customer loyalty programmes	客戶忠誠計畫
1424	incentives	誘因/獎勵
1425	award credits	獎勵積分
1426	consensus	共識
1427	judgement	判斷
1428	accounting arbitrage	會計套利
1429	allocation method	分攤方法
1430	customer relationship intangible assets	客戶關係無形資產
1431	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
1432	minimum funding requirement	最低資金提撥要求
1433	refund or a reduction in future contributions	退還資金或減少未來提撥金
1434	surplus in the plan	計畫之剩餘
1435	minimum funding contributions	最低資金提撥(金)
1436	wind-up	結束
1437	Onerous minimum funding requirements	虧損性最低資金提撥要求
1438	other comprehensive income	其他綜合損益
1439	Total comprehensive income	綜合損益總額
1440	Reclassification adjustments	重分類調整
1441	statement of financial position	財務狀況表
1442	statement of comprehensive income	綜合損益表
1443	end of the reporting period	報導期間(之)結束日
1444	owner	業主/所有者
1445	complete set of financial statements	整份財務報表
1446	debt-to-adjusted capital ratio	負債對調整後資本比率
1447	owner changes in equity	業主權益變動
1448	non-owner changes in equity	非業主權益變動
1449	General purpose financial statements	一般目的財務報表
1450	equal prominence	同等重要
1451	Other components of equity	其他權益組成部分
1452	property revaluation	不動產重估價
1453	acquisition method	收購法



Item	Term in English	Term in Chinese
1454	contingent consideration	或有對價
1455	deficit balance	虧損餘額
1456	finder's fees	仲介費
1457	former subsidiary	前子公司
1458	indemnification assets	補償性資產
1459	investment retained	剩餘投資
1460	like transactions and events in similar circumstances	相似情況下之類似交易及事項
1461	loss of control	喪失控制
1462	multiple arrangements	多項安排
1463	non-controlling interests	非控制權益
1464	obtaining or losing control	取得或喪失控制
1465	owners	業主
1466	partial disposal	部分處分
1467	reacquired rights	再取回權利
1468	share-based payment awards	股份基礎給付報酬
1469	Puttable Financial Instruments and Obligations Arising on Liquidation	可賣回金融工具及清算所產生之義務
1470	pro rata share of the net assets	按淨資產之持分比例份額
1471	non-puttable ordinary shares	不可賣回之普通股
1472	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
1473	Plan to sell the controlling interest in a subsidiary	出售子公司控制權益之計畫
1474	Measurement of change	改變之衡量
1475	Hedges of a Net Investment in a Foreign Operation	國外營運機構淨投資避險
1476	intermediate or ultimate parent entity	中間或最終母公司
1477	foreign currency translation reserve (FCTR)	外幣換算準備
1478	lower level parent	較低層級母公司
1479	higher level parent entity	較高層級母公司
1480	step-by-step method	逐步法
1481	spot foreign exchange risk	即期外匯風險
1482	Agreements for the Construction of Real Estate	不動產建造協議
1483	to market individual units 'off plan'	銷售「預售屋」個別單位



Item	Term in English	Term in Chinese
1484	contractual completion	合約完工
1485	accounting for revenue and associated expenses	收入及相關費用之會計
1486	agreements in progress	進行中(之)協議
1487	Eligible Hedged Items	合格被避險項目
1488	purchased option hedging instrument	作為避險工具之購入選擇權
1489	Distributions of Non-cash Assets to Owners	分配非現金資產予業主
1490	non-cash assets	非現金資產
1491	cash alternative	(選擇)現金
1492	non-reciprocal distributions of assets	資產片面分配
1493	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)
1494	adjusting event after the reporting period	報導期間後調整事項
1495	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
1496	end of reporting period	報導期間(之)結束日
1497	class of financial assets	金融資產類別
1498	by class of financial asset	依金融資產類別
1499	comparative statement of financial position	比較財務狀況表
1500	consolidated statement of financial position	合併財務狀況表
1501	for consolidation purposes	為了合併目的/ 以供合併
1502	control (of an entity)	控制(一個體)
1503	discounted basis (on a)	折現基礎
1504	events after the reporting period	報導期間後事項
1505	investment entity	投資個體/ 投資企業
1506	non-adjusting event after the reporting period	報導期間後非調整事項
1507	opening IFRS statement of financial position	初始國際財務報導準則財務狀況表
1508	performance	績效
1509	financial performance	財務績效
1510	reformatted	重新編排
1511	revised	修訂/ 修改(非用於形容準則)
1512	segment profit or loss	部門損益
1513	entities whose debt or equity securities are	債務或權益證券公開發行之企業/ 債務



Item	Term in English	Term in Chinese
	publicly traded	或權益證券公開發行之個體
1514	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
1515	Non-discretionary	非裁量性
1516	Transfers of Assets from Customers	自客戶之資產移轉
1517	Outsourcing provider	委外服務提供者
1518	Ongoing access	持續獲得/ 持續使用
1519	assessing control	評估對…控制
1520	Financial Instruments: Presentation	金融工具：表達
1521	Group Cash-settled Share-based Payment Transactions	集團之現金交割股份基礎給付交易
1522	Additional Exemptions for First-time Adopters	首次採用者之額外豁免
1523	Accounting policies	會計政策
1524	Cash flows	現金流量
1525	Change in accounting estimate	會計估計變動
1526	Class of financial instruments	金融工具類別
1527	Compensation	補償/ 薪酬
1528	Component of an entity	企業(之)組成部分/ 個體(之)組成部分
1529	Compound financial instrument	複合金融工具
1530	Contingently issuable ordinary shares	或有發行普通股
1531	Fair value less costs to sell	公允價值減出售成本
1532	Financial guarantee contract	財務保證合約
1533	First IFRS reporting period	首份國際財務報導準則報導期間
1534	Funding (of post-employment benefits)	(退職後福利之)提供資金/ 提撥資金/ 提撥
1535	Funding (of retirement benefits)	(退休福利之)提供資金/ 提撥資金/ 提撥
1536	Guaranteed benefits	保證給付
1537	Guaranteed element	保證要素
1538	Identifiable	可辨認
1539	Incremental borrowing rate of interest (lessee's)	(承租人)增額借款利率
1540	Liability adequacy test	負債適足性測試
1541	Material	重大



Item	Term in English	Term in Chinese
1542	Monetary items	貨幣性項目
1543	Net assets available for benefits	可用於福利之淨資產
1544	Options, warrants and their equivalents	選擇權、認股證及其他類似權利
1545	Ordinary equity holders	普通股權益持有人
1546	Profit or loss	損益
1547	Reinsurance assets	再保險資產
1548	Retrospective restatement	追溯重編
1549	State (employee benefit) plan	政府(員工福利)計畫
1550	Vested benefits	既得福利
1551	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
1552	Financial Instruments: Disclosures	金融工具：揭露
1553	Changes in Existing Decommissioning, Restoration and Similar Liabilities	現有除役、復原及類似負債之變動
1554	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
1555	Scope of IFRS 2	國際財務報導準則第2號之範圍
1556	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
1557	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
1558	Classification of Rights Issues	股份認購權之分類
1559	Sponsoring employers	主辦雇主
1560	Government-related entity	政府關係個體
1561	Time value of money	貨幣(之)時間價值
1562	Accounting mismatch	會計配比不當
1563	Hybrid contract	混合合約
1564	Business model	經營模式
1565	Reclassification date	重分類日
1566	Instrument-by-instrument approach	逐項工具法
1567	Leverage	槓桿
1568	Recourse loan	具...追索權之放款(原文為 full recourse loan)
1569	Inverse floating interest rate	反浮動利率



Item	Term in English	Term in Chinese
1570	Measured at fair value through other comprehensive income	透過其他綜合損益按公允價值衡量
1571	Extinguishing Financial Liabilities with Equity Instruments	以權益工具消滅金融負債
1572	Debt for equity swaps	以債換股
1573	Prepayments of future contributions	未來提撥金之預付

