

「重要會計用語中英對照」

(配合2012年版國際財務報導準則修訂)

| 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 | 退休給付計畫之會計與報導 |
| 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 |



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 | 已承諾退休給付之精算現值 |
| 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 | 因報表合併程序所作之調整 |
| 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 |



| Item | Term in English | Term in Chinese |
|------|--|-------------------|
| 64 | Allocation | 分攤 |
| 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 | 長期員工給付基金持有之資產 |

| Item | Term in English | Term in Chinese |
|------|--|------------------------|
| 97 | assets retired from active use | 不再積極使用之資產 |
| 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 | 基本點 |
| 113 | Benchmark treatment | 標竿處理 |
| 114 | beneficial contracts | 有利合約 |
| 115 | Benefit | 效益/ 利益/ 福利/ 給付 |
| 116 | Benefit obligation | 給付義務 |
| 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 |



| Item | Term in English | Term in Chinese |
|------|--|----------------------|
| 133 | Borrowing costs | 借款成本 |
| 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/資金 |
| 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 |



| Item | Term in English | Term in Chinese |
|------|--|---------------------------|
| 162 | Carry forward | 遞轉後期/沿用(若前面接Standard時) |
| 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 | 清償買權 |
| 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) | 具擔保品之資產 |
| 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 / 報表合併 / 合併報表 / (將)…納入合併報表 |
| 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 |



| Item | Term in English | Term in Chinese |
|------|---|----------------------------|
| 257 | Contingently issuable shares | 或有發行股份 |
| 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/ 出資 |
| 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 |



| Item | Term in English | Term in Chinese |
|------|--|----------------------|
| 291 | Cost of an asset acquired in exchange or part exchange for similar asset | 以交換或部分交換類似資產取得之資產之成本 |
| 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/ 信用 |
| 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 |



| Item | Term in English | Term in Chinese |
|------|---|-----------------|
| 326 | Current asset | 流動資產 |
| 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 | Curtailement | 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 |



| Item | Term in English | Term in Chinese |
|------|---|-----------------|
| 361 | Defined benefit liability | 確定給付負債 |
| 362 | Defined benefit obligation | 確定給付義務 |
| 363 | Defined benefit obligation (present value of) | 確定給付義務(之現值) |
| 364 | Defined benefit plans | 確定給付計畫 |
| 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 |



| Item | Term in English | Term in Chinese |
|------|---|--------------------|
| 394 | 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 |
| 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 | 政府補助之揭露 |
| 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 |

| Item | Term in English | Term in Chinese |
|------|--|-----------------------|
| 427 | Earnings contingency | 以盈餘為基礎之或有股份 |
| 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 | 員工給付 |
| 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 |



| Item | Term in English | Term in Chinese |
|------|--|----------------------|
| 455 | entity-specific value | 企業特定價值 |
| 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 |



| Item | Term in English | Term in Chinese |
|------|---|------------------------------|
| 485 | Exchange of assets | 資產交換 |
| 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 |



| Item | Term in English | Term in Chinese |
|------|---|-----------------------|
| 519 | Finance lease | 融資租賃 |
| 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 |

| Item | Term in English | Term in Chinese |
|------|---|--------------------|
| 550 | First-time adoption | 首次採用 |
| 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 | 基本錯誤及會計政策變動 |



| Item | Term in English | Term in Chinese |
|------|--|--------------------------|
| | Accounting Policies | |
| 581 | Funding | 提供資金/ 提撥資金/ 提撥/ 資金/ 資金提撥 |
| 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(員工給付)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 |



| Item | Term in English | Term in Chinese |
|------|------------------------------|--------------------------|
| 614 | guarantee fund | 保證基金 |
| 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 |



| Item | Term in English | Term in Chinese |
|------|---|--------------------|
| 649 | Impairment loss | 減損損失 |
| 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 |

| Item | Term in English | Term in Chinese |
|------|--|-----------------|
| 681 | Initial disclosure event (for a discontinuing operation) | (停業單位之)原始揭露事件 |
| 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(員工給付計畫) |
| 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 | 利率分割合約 |
| 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 |



| Item | Term in English | Term in Chinese |
|------|---|--------------------|
| 716 | internal rate of return | 內部報酬率 |
| 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 |



| Item | Term in English | Term in Chinese |
|------|---|---------------------|
| 748 | issued shares | 發行股份 |
| 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 | 聯合作業小組 |
| 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 | 主要管理人員 |
| 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/ 貸款人 |
| 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 |



| Item | Term in English | Term in Chinese |
|------|--|-----------------|
| 782 | Liability | 負債 |
| 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 | 延滯應付借款 |
| 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 |



| Item | Term in English | Term in Chinese |
|------|---|-------------------------------------|
| 817 | Market risk | 市場風險 |
| 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 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) |



| Item | Term in English | Term in Chinese |
|------|--|-------------------|
| 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 |
| 882 | newly acquired asset | 新取得資產 |



| Item | Term in English | Term in Chinese |
|------|--|-----------------|
| 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(指標)利率 |
| 911 | observable markets | 可觀察市場 |
| 912 | observed (benchmark) interest rate | 觀察到之(指標)利率 |
| 913 | observed market price | 觀察到之市價 |
| 914 | Obsolescence | 陳舊/ 過時/ 陳舊過時 |
| 915 | Offer price | 報價 |



| Item | Term in English | Term in Chinese |
|------|---------------------------------------|--------------------|
| 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 | 創始放款及應收款 |
| 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 |
| 950 | Past business combination | 過去之企業合併 |
| 951 | past due | 逾期 |



| Item | Term in English | Term in Chinese |
|------|--|--------------------------------|
| 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 | 永久債務工具 |
| 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 |
| 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 |
| 985 | Preface to International Financial Reporting Interpretations Committee | 國際財務報導解釋(委員會)前言 |



| Item | Term in English | Term in Chinese |
|------|--|--------------------|
| 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 |
| 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 |



| Item | Term in English | Term in Chinese |
|------|--|----------------------|
| 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 |
| 1049 | Purchase consideration | 購買對價 |
| 1050 | Purchase method | 購買法 |



| Item | Term in English | Term in Chinese |
|------|---------------------------------------|-------------------------|
| 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 | 具報價(之)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 |
| 1084 | regular way purchase or sale | 慣例交易 |
| 1085 | Regulator | 主管機關 |



| Item | Term in English | Term in Chinese |
|------|---|---------------------------------------|
| 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 |
| 1116 | representational faithfulness | 忠實表述 |
| 1117 | Repurchase agreement | 再買回協議 |



| Item | Term in English | Term in Chinese |
|------|--|------------------------------|
| 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 |
| 1149 | Right of set-off | 抵銷權 |
| 1150 | right to explore | 探礦權 |



| Item | Term in English | Term in Chinese |
|------|--|--------------------|
| 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 |
| 1183 | service date | 勞務提供日 |
| 1184 | service mark | 服務標章 |



| Item | Term in English | Term in Chinese |
|------|---|---|
| 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 |
| 1214 | Short seller | 放空者 |
| 1215 | Short-term employee benefits | 短期員工福利 |



| Item | Term in English | Term in Chinese |
|------|---|------------------------|
| 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 |
| 1248 | subsequent gain | 後續利益 |
| 1249 | Subsidiary | 子公司 |



| Item | Term in English | Term in Chinese |
|------|---|-------------------------|
| 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 |
| 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 |

| Item | Term in English | Term in Chinese |
|------|---|------------------|
| 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 |
| 1316 | Trustee | 受託人 |
| 1317 | two-class ordinary shares | 兩類普通股 |



| Item | Term in English | Term in Chinese |
|------|--|---------------------|
| 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 | 統一會計政策 |
| 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 | 單位連結特性 |
| 1343 | Unquoted | 無報價 |
| 1344 | unquoted equity instruments | 無報價(之)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 |
| 1351 | users | 使用者 |
| 1352 | Users of financial statements | 財務報表使用者 |



| Item | Term in English | Term in Chinese |
|------|--|-----------------|
| 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 arrangement | 「公辦民營」服務特許權協議 |
| 1387 | aggregation criteria | 彙總基準 |



| Item | Term in English | Term in Chinese |
|------|---|----------------------|
| 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 | 受託人身分 |
| 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 |
| 1420 | Service Concession Arrangement | 服務特許權協議 |
| 1421 | surrogate measure | 代理指標 |



| Item | Term in English | Term in Chinese |
|------|--|--------------------------|
| 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 | 一般用途財務報表 |
| 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 |
| 1454 | contingent consideration | 或有對價 |
| 1455 | deficit balance | 虧損餘額 |



| Item | Term in English | Term in Chinese |
|------|---|----------------------|
| 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 |
| 1484 | contractual completion | 合約完工 |
| 1485 | accounting for revenue and associated | 收入及相關費用之會計 |

| Item | Term in English | Term in Chinese |
|------|---|--------------------------------|
| | expenses | |
| 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 |
| 1512 | segment profit or loss | 部門損益 |
| 1513 | 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 |
| 1514 | Net profit or loss for the period, | 當期淨損益、基本錯誤及會計政策變動 |



| Item | Term in English | Term in Chinese |
|------|--|------------------------|
| | Fundamental Errors and Changes in Accounting Policies | |
| 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 |
| 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 |



| Item | Term in English | Term in Chinese |
|------|---|-------------------------------------|
| 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 |
| 1569 | Inverse floating interest rate | 反浮動利率 |
| 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 |



| Item | Term in English | Term in Chinese |
|------|---|-----------------------------------|
| 1573 | Prepayments of future contributions | 未來提撥金之預付 |
| 1574 | 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 |
| 1575 | derivative liabilities | 衍生負債 |
| 1576 | symmetrical approach | 對稱方法 |
| 1577 | derivative assets | 衍生資產 |
| 1578 | own credit risk | 本身信用風險 |
| 1579 | specifically identified cash flows | 明確辨認(之)現金流量 |
| 1580 | fully proportionate (pro rata) share of the cash flows | 現金流量完全按比例(之)份額 |
| 1581 | group of similar financial assets | 組類似金融資產 |
| 1582 | original asset | 原始資產 |
| 1583 | eventual recipients | 最終收受者 |
| 1584 | collection date | 收現日 |
| 1585 | loan sub-participation | 放款次參貸 |
| 1586 | servicing asset | 服務資產 |
| 1587 | servicing liability | 服務負債 |
| 1588 | larger financial asset | 較大金融資產 |
| 1589 | guarantee amount | 保證金額 |
| 1590 | non-cash collateral | 非現金擔保品 |
| 1591 | net investment hedge | 淨投資避險 |
| 1592 | revoke a designation | 撤銷指定/取消指定 |
| 1593 | economic characteristics and risks | 經濟特性及風險 |
| 1594 | create or enlarge an accounting mismatch | 引發或加劇(…)會計配比不當 |
| 1595 | 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 |
| 1596 | commitment date | 承諾日 |
| 1597 | originator of the financial asset | 金融資產之創始者 |
| 1598 | interest-only strip receivable | 分割利息債券應收款 |
| 1599 | readily obtainable assets | 易取得資產 |
| 1600 | removal of accounts provision | 移除帳戶條款 |
| 1601 | amortising interest rate swap | 攤銷型利率交換 |
| 1602 | prepayment risk | 提前還款風險 |
| 1603 | legal release | 合法解除 |
| 1604 | stated or implied substantive terms | 明定或隱含之實質條款 |
| 1605 | beneficiary | 受益人 |

| Item | Term in English | Term in Chinese |
|------|--|------------------------------------|
| 1606 | guarantor | 保證人 |
| 1607 | current offer price | 現時報價 |
| 1608 | Foreign currency exchange prices | 外幣兌換價格 |
| 1609 | surrender risk | 解約風險 |
| 1610 | servicing costs | 服務成本 |
| 1611 | asset-specific performance risk | 資產特定績效風險 |
| 1612 | risks and rewards | 風險及報酬 |
| 1613 | control | 控制 |
| 1614 | reacquisition provision | 再取得條款 |
| 1615 | net cash-settled option | 淨額現金交割選擇權 |
| 1616 | continuing involvement approach | 持續參與法 |
| 1617 | transfer of risks and rewards | 風險及報酬之移轉 |
| 1618 | transfer of control | 控制之移轉 |
| 1619 | repurchase transactions | 再買回交易 |
| 1620 | 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 |
| 1621 | contractual right to receive the cash flows | 收取... 現金流量之合約權利 |
| 1622 | pass-through arrangement | 轉手協議 |
| 1623 | original asset | 原始資產 |
| 1624 | continuing involvement | 持續參與 |
| 1625 | mixed attribute approach | 混合屬性法 |
| 1626 | basic loan features | 基本放款特性 |
| 1627 | managed on a contractual yield basis | 按合約殖利率基礎管理 |
| 1628 | 'originate and hold' business model | 「創始並持有」經營模式 |
| 1629 | management intentions | 管理階層(之)意圖 |
| 1630 | funded amount | 融資金額 |
| 1631 | waterfall structure | 瀑布結構 |
| 1632 | contractually linked instruments | 合約連結工具 |
| 1633 | look through | 深入檢視 |
| 1634 | 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 |
| 1635 | three-category approach | 三項種類法 |
| 1636 | originated loan approach | 創始放款法 |
| 1637 | outreach programme | 對外說明會活動 |
| 1638 | adjusted fair value | 調整後公允價值 |
| 1639 | frozen credit spread method | 凍結信用價差法 |



| Item | Term in English | Term in Chinese |
|------|---|--------------------|
| 1640 | bifurcation methodology | 拆分方法 |
| 1641 | full fair value | 完全公允價值 |
| 1642 | prudential supervisors | 審慎監理機關 |
| 1643 | cash instrument hedging | 現金工具避險 |
| 1644 | eligibility conditions | 合格條件 |
| 1645 | closely related | 緊密關聯 |
| 1646 | embedded prepayment penalties | 嵌入式提前還款罰款 |
| 1647 | disclosure approach | 揭露法 |
| 1648 | one-way reclassification | 單向重分類 |
| 1649 | repackaging | 再包裝 |
| 1650 | mid-market price | 市場中價 |
| 1651 | demand amount | 要求即付金額 |
| 1652 | recycling | 再循環 |
| 1653 | two-step approach | 兩步驟法 |
| 1654 | one-step approach | 單一步驟法 |
| 1655 | back-out | 退出 |
| 1656 | look through approach | 深入檢視法 |
| 1657 | application guidance | 應用指引 |
| 1658 | bearer biological asset | 生產性生物資產 |
| 1659 | bond | 債券 |
| 1660 | brand | 品牌 |
| 1661 | designation as at fair value through profit or loss | 指定為透過損益按公允價值衡量 |
| 1662 | fair value gains and losses | 公允價值利益及損失 |
| 1663 | held for sale | 待出售/持有供出售 |
| 1664 | identifiability | 可辨認性 |
| 1665 | illustrative example | 釋例 |
| 1666 | indication of an impairment | 跡象顯示...已減損/當有減損跡象時 |
| 1667 | redemption price | 贖回價格 |
| 1668 | accelerated depreciation allowances | 加速折舊準備 |
| 1669 | accrual accounting assumption | 應計會計假設 |
| 1670 | accumulated depreciation | 累計折舊 |
| 1671 | applicability | 適用性/可應用性 |
| 1672 | benefit improvements | 福利增加 |
| 1673 | borrower | 債務人/借款人 |
| 1674 | capital approach | 資本法 |



| Item | Term in English | Term in Chinese |
|------|--|--------------------|
| 1675 | cash flow projections | 現金流量推估 |
| 1676 | commitment fee | 承諾費 |
| 1677 | components of equity | 權益組成部分 |
| 1678 | consumer price index | 消費者物價指數 |
| 1679 | contractual terms and conditions | 合約(之)條款及條件 |
| 1680 | contributed equity | 投入權益 |
| 1681 | cumulative additional depreciation | 累計額外折舊 |
| 1682 | cumulative interest accreted | 累計利息 |
| 1683 | debt-to-equity ratio | 負債對權益之比率 |
| 1684 | deferred income | 遞延收益 |
| 1685 | defined benefit plan | 確定福利計畫 |
| 1686 | deposit account | 存款帳戶 |
| 1687 | depreciation expense | 折舊費用 |
| 1688 | discontinued operation | 停業單位 |
| 1689 | discounted cash flow projections | 折現現金流量推估/預估現金流量折現值 |
| 1690 | fair value model | 公允價值模式 |
| 1691 | financial instruments puttable at fair value | 可按公允價值賣回之金融工具 |
| 1692 | financial service fees | 金融服務費 |
| 1693 | foreign currency borrowing | 外幣借款 |
| 1694 | foreign exchange differences | 兌換差額 |
| 1695 | incremental costs | 增額成本 |
| 1696 | intragroup transaction | 集團內交易 |
| 1697 | profit or loss sharing arrangement | 損益分配協議/分紅約定 |
| 1698 | non-controlling interest | 非控制權益 |
| 1699 | non-current liabilities | 非流動負債 |
| 1700 | non-depreciable assets | 非折舊性資產 |
| 1701 | redemption amount | 贖回金額 |
| 1702 | unitholder | 基金(單位)持有人 |
| 1703 | Improvements to IFRSs | 國際財務報導準則之改善 |
| 1704 | Artistic-related intangible assets | 藝術相關之無形資產 |
| 1705 | Marketing-related intangible assets | 行銷相關之無形資產 |
| 1706 | Contract-based intangible assets | 合約基礎之無形資產 |
| 1707 | replacement award | 替代性報酬 |
| 1708 | accounting acquiree | 會計上被收購者 |
| 1709 | contractual-legal criterion | 合約或法定條件 |
| 1710 | separability criterion | 可分離性條件 |



| Item | Term in English | Term in Chinese |
|------|--|-----------------|
| 1711 | contingent consideration arrangement | 或有對價約定 |
| 1712 | shadow accounting | 影子會計 |
| 1713 | claims development | 理賠發展 |
| 1714 | income statement liability method | 損益表負債法 |
| 1715 | venture capital organisation | 創業投資組織 |
| 1716 | forward purchase contract | 遠期購買合約 |
| 1717 | principal amount | 本金金額/本金/面額 |
| 1718 | stepped interest | 階梯式利息 |
| 1719 | foreign currency derivative | 外幣衍生工具 |
| 1720 | spot rate | 即期匯率/即期利率 |
| 1721 | forward coupon rate | 遠期息票利率 |
| 1722 | risk-free interest rate | 無風險利率 |
| 1723 | non-public entities | 非公開發行個體 |
| 1724 | post-acquisition retained earnings | 取得後保留盈餘 |
| 1725 | request for views | 徵求意見函 |
| 1726 | Investments in Associates and Joint Ventures | 投資關聯企業及合資 |
| 1727 | joint arrangement | 聯合協議 |
| 1728 | off balance sheet vehicles | 資產負債表外載具 |
| 1729 | returns | 報酬 |
| 1730 | control of an investee | 對被投資者之控制 |
| 1731 | power | 權力 |
| 1732 | protective rights | 保障性權利 |
| 1733 | removal rights | 罷黜權利 |
| 1734 | relevant activities | 攸關活動 |
| 1735 | to outvote the investor | 以票數勝過投資者 |
| 1736 | decision-making rights | 決策權 |
| 1737 | asset manager | 資產經理人 |
| 1738 | fund manager | 基金經理人 |
| 1739 | conduit | 導管 |
| 1740 | agent | 代理人 |
| 1741 | principal | 主理人 |
| 1742 | structured entity | 結構型個體 |
| 1743 | reputational risk | 聲譽風險 |
| 1744 | ability model | 能力模式 |
| 1745 | agency relationship | 代理關係 |



| Item | Term in English | Term in Chinese |
|------|---|-----------------|
| 1746 | Joint Arrangements | 聯合協議 |
| 1747 | joint operation | 聯合營運 |
| 1748 | joint operator | 聯合營運者 |
| 1749 | joint venturer | 合資控制者 |
| 1750 | party to a joint arrangement | 聯合協議之一方 |
| 1751 | separate vehicle | 單獨載具 |
| 1752 | decision-making process | 決策制定流程 |
| 1753 | joint asset | 聯合資產 |
| 1754 | framework agreement | 架構性協定 |
| 1755 | Disclosure of Interests in Other Entities | 對其他個體之權益之揭露 |
| 1756 | income from a structured entity | 來自結構型個體之收益 |
| 1757 | interest in another entity | 對另一個體之權益 |
| 1758 | significant restrictions | 重大限制 |
| 1759 | credit default swap | 信用違約交換 |
| 1760 | litigation risk | 訴訟風險 |
| 1761 | variable interest entity (VIE) | 變動權益個體 |
| 1762 | cost approach | 成本法 |
| 1763 | entry price | 進入價格 |
| 1764 | exit price | 退出價格 |
| 1765 | expected cash flow | 期望現金流量 |
| 1766 | highest and best use | 最高及最佳使用 |
| 1767 | inputs | 輸入值 |
| 1768 | Level 1 inputs | 第1等級輸入值 |
| 1769 | Level 2 inputs | 第2等級輸入值 |
| 1770 | Level 3 inputs | 第3等級輸入值 |
| 1771 | market approach | 市場法 |
| 1772 | market-corroborated inputs | 市場佐證之輸入值 |
| 1773 | market participants | 市場參與者 |
| 1774 | most advantageous market | 最有利市場 |
| 1775 | non-performance risk | 不履約風險 |
| 1776 | observable inputs | 可觀察輸入值 |
| 1777 | orderly transaction | 有秩序之交易 |
| 1778 | principal market | 主要市場 |
| 1779 | risk premium | 風險溢酬 |
| 1780 | transport costs | 運輸成本 |
| 1781 | unobservable inputs | 不可觀察輸入值 |



| Item | Term in English | Term in Chinese |
|------|---|------------------------------|
| 1782 | progress | 進展/進度 |
| 1783 | reliable | 可靠 |
| 1784 | timeliness | 時效性 |
| 1785 | verifiability | 可驗證性 |
| 1786 | Presentation of Items of Other Comprehensive Income | 其他綜合損益項目之表達 |
| 1787 | statement(s) of profit or loss and other comprehensive income | 損益及其他綜合損益表 |
| 1788 | Net interest on the net defined benefit liability (asset) | 淨確定給付負債（資產）淨利息 |
| 1789 | Remeasurements of the net defined benefit liability (asset) | 淨確定給付負債（資產）再衡量數 |
| 1790 | Fair Value Measurement | 公允價值衡量 |
| 1791 | 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 |
| 1792 | Deferred tax: recovery of underlying assets | 遞延所得稅：標的資產之回收 |
| 1793 | Prepayments of a Minimum Funding Requirement | 最低資金提撥要求 |
| 1794 | Definition of a Related Party and Government-controlled Entities | 關係人及政府控制個體之定義/關係人及政府控制企業之定義 |
| 1795 | 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 |
| 1796 | Stripping Costs in the Production Phase of a Surface Mine | 露天礦場於生產階段之剝除成本 |
| 1797 | surface mining operations | 露天採礦之營運 |
| 1798 | mine waste materials ('overburden') | 礦場廢料（「覆土」） |
| 1799 | stripping | 剝除 |
| 1800 | stripping costs | 剝除成本 |
| 1801 | units of production method | 生產數量法 |
| 1802 | ratio of ore to waste | 礦產廢料比 |
| 1803 | production stripping costs | 生產剝除成本 |
| 1804 | stripping activity asset | 剝除活動資產 |
| 1805 | ore body | 礦體 |
| 1806 | life-of-mine assets | （與）礦場（同）年限資產 |
| 1807 | predecessor stripping asset | 剝除資產前身 |
| 1808 | 'life-of-mine ratio' calculation | 「礦場年限比」之計算 |

| Item | Term in English | Term in Chinese |
|------|---|---|
| 1809 | underground mining activities | 地下採礦活動 |
| 1810 | The Fair Value Option (Amendments to IAS 39) | 公允價值之選擇(修正國際會計準則第39號) |
| 1811 | 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) |
| 1812 | settle on a net basis | 以淨額基礎交割 |
| 1813 | intraday credit facility | 當日拆款額度 |
| 1814 | 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) |
| 1815 | derivative clearing agreements | 衍生結算協議 |
| 1816 | non-financial collateral | 非財務擔保品 |
| 1817 | 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) |

