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International Financial Reporting Standards (IFRS®)

The IFRS® Taxonomy Illustrated

A view of the International Financial Reporting Standards as presented in the IFRS Taxonomy 2010 (organised according to financial statements) in Traditional Chinese



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A view of the International Financial Reporting Standards as presented in the IFRS Taxonomy 2010 (organised according to financial statements) in Traditional Chinese

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Introduction

XBRL (eXtensible Business Reporting Language) is a standard that is used to communicate information between businesses and other users of financial information. It provides a common, electronic format for business reporting. The IFRS Foundation XBRL Team is responsible for developing the XBRL representation of the IFRSs - including IASs (International Accounting Standards), Interpretations and the IFRS for SMEs (Small and Medium-sized Entities) - issued by the IASB, known as the IFRS Taxonomy.

Physically, the IFRS Taxonomy is composed of a set of electronic XBRL files and subsequently, it can be difficult for those not familiar with XBRL to understand the structure of the taxonomy without the use of software. In order to facilitate understanding of the Taxonomy and its structure, and ultimately to assist with the preparation of IFRS financial reports in XBRL format, the IFRS Foundation has published *The IFRS Taxonomy Illustrated*.

The IFRS Taxonomy Illustrated does not require knowledge of XBRL because it presents the structure of the IFRS Taxonomy in a simplified, visual format. *The IFRS Taxonomy Illustrated* sets out:

- The hierarchy of the taxonomy and the elements within it, which represent IFRS disclosure requirements.
- The required format of these elements, such as text, monetary values, etc.
- The IFRSs and IASs that these elements relate to.

The IFRS Taxonomy Illustrated also contains links to the eIFRS (electronic IFRSs), the IFRS Foundation's online subscription service that contains the electronic consolidated editions of the IFRSs and accompanying documents.

The IFRS Taxonomy Illustrated is available in multiple languages and also in three different versions:

- IFRSs (excluding the IFRS for SMEs) organised according to financial statements.
- IFRSs (excluding the IFRS for SMEs) organised by IFRSs.
- The IFRS for SMEs (excluding all other IFRSs).

This version of *The IFRS Taxonomy Illustrated* reflects IFRSs organised by IFRSs, as presented in the IFRS Taxonomy 2010.¹ It has been developed for viewing and use in traditional Chinese, in order to support to Chinese-speaking users of the IFRS Taxonomy.

¹ The IFRS Taxonomy 2010 and related material are available from the IFRS website at <http://www.ifrs.org/XBRL>

How to read *The IFRS Taxonomy Illustrated*

This section explains the format and content of *The IFRS Taxonomy Illustrated*. The explanations given here apply throughout the document.

First column (hierarchy)	Second column (disclosure format)	Third column (IFRS reference)
[110000] 有關財務報表之一般資訊		
有關財務報表一般資訊之揭露 [文字區塊]		IAS 1 - Structure and content Disclosure
報導企業之名稱或其他辨識之方式	text	IAS 1.51 a Disclosure
報導企業名稱或其他辨識方式自前一報導期間結束日起變動之解釋	text	IAS 1.51 a Disclosure
財務報表之性質說明	text	IAS 1.51 b Disclosure; IAS 27.42 a Disclosure; IAS 27.43 a Disclosure
報導期間結束日	yyyy-mm-dd	IAS 1.51 c Disclosure

First column - hierarchy

The first column of the document represents the hierarchy of the IFRSs:

- Column headings represent the name of an IFRS or IAS component. Each column heading is preceded by a six-digit number in square brackets which has a value between [100000] and [999999]. These numbers are artificial and provide viewing and sorting functionality (they are not related to the IFRSs or IASs).
- Rows below column headings represent the elements belonging to this component, which are IFRS or IAS disclosure requirements.

Second column - disclosure format

The second column of the document illustrates the possible formats that a given disclosure may take. These are:

- text block* - denotes that the disclosure format is a text block.
- text* - denotes that the disclosure format is text.
- yyyy-mm-dd* - denotes that the disclosure format is a date.
- X* - denotes that the disclosure format is a monetary value.
- (X)* - denotes that the disclosure format is a negative monetary value.
- X.XX* - denotes that the disclosure format is a decimalised value.
- shares* - denotes that the disclosure format is a number of shares.
- _____* - denotes that the disclosure format is the total sum of the preceding rows.
- table* - denotes the beginning of a two-dimensional disclosure.
- axis* - denotes an axis on a two-dimensional disclosure.
- member* - denotes a member on an axis.
- line items* - denotes the beginning of a series of disclosures for a table.
- A blank column denotes that no disclosure is required.

For monetary values:

- instant* or *duration* - denotes that the disclosure represents a stock (if instant) or a flow (if duration).
- credit* or *debit* - denotes the 'natural' balance of the disclosure.

Third column - IFRS reference

The third column indicates the corresponding IFRS or IAS paragraph/section for a given disclosure, together with the nature of the reference:

- Common-practice* - denotes a common-practice reference.
- Disclosure* - denotes an IFRS disclosure requirement.
- Example* - denotes an IFRS example.
- Presentation* - denotes an IFRS presentation requirement.

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有關財務報表一般資訊之揭露 [文字區塊]		IAS 1 - Structure and content Disclosure
報導企業之名稱或其他辨識之方式	text	IAS 1.51 a Disclosure
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報導期間結束日	yyyy-mm-dd	IAS 1.51 c Disclosure
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財務狀況表 [抽象元素]		
資產 [抽象元素]		
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資產總額	X instant, debit	IAS 1.55 Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 c Disclosure
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權益 [抽象元素]		
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其他權益	X instant, credit	IAS 1.54 r Disclosure
其他準備	X instant, credit	IAS 1.54 r Disclosure
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其他長期負債準備	X instant, credit	IAS 1.78 d Disclosure, IAS 37.87 Disclosure
非流動負債準備總額	X instant, credit	IAS 1.54 l Disclosure
非流動應付款	X instant, credit	IAS 1.54 k Disclosure
遞延所得稅負債	X instant, credit	IAS 12.81 g (i) Disclosure, IAS 1.54 o Disclosure, IAS 1.56 Disclosure
其他非流動金融負債	X instant, credit	IAS 1.54 m Disclosure
其他非流動非金融負債	X instant, credit	IAS 1.55 Disclosure
非流動負債總額	X instant, credit	IAS 1.69 Disclosure
流動負債 [抽象元素]		
流動負債準備 [抽象元素]		
其他短期負債準備	X instant, credit	IAS 1.78 d Disclosure, IAS 37.87 Disclosure
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流動負債準備總額	X instant, credit	IAS 1.54 l Disclosure
應付帳款及其他流動應付款	X instant, credit	IAS 1.54 k Disclosure
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包括於分類為待出售處分群組中之負債	X instant, credit	IAS 1.54 p Disclosure
流動負債總額	X instant, credit	IAS 1.69 Disclosure
負債總額	X instant, credit	IAS 1 - Structure and content Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 d Disclosure
權益及負債總額	X instant, credit	IAS 1.55 Disclosure
[220000] 財務狀況表-流動性順序-合併財務報表		
財務狀況表 [抽象元素]		
資產 [抽象元素]		
不動產、廠房及設備	X instant, debit	IAS 1.54 a Disclosure, IAS 16.73 e Disclosure
投資性不動產	X instant, debit	IAS 1.54 b Disclosure, IAS 40.76 Disclosure, IAS 40.79 c Disclosure
商譽	X instant, debit	IAS 1.54 c Disclosure, IAS 36.134 a Disclosure, IAS 36.135 a Disclosure, IFRS 3.B67 d Disclosure
商譽以外之無形資產	X instant, debit	IAS 1.54 c Disclosure, IAS 36.134 b Disclosure, IAS 36.135 b Disclosure, IAS 38.118 e Disclosure
其他金融資產	X instant, debit	IAS 1.54 d Disclosure
其他非金融資產	X instant, debit	IAS 1.55 Disclosure
採用權益法之投資	X instant, debit	IAS 1.54 e Disclosure, IFRS 8.24 a Disclosure, IFRS 8.28 e Disclosure
生物資產	X instant, debit	IAS 1.54 f Disclosure, IAS 41.50 Disclosure
分類為待出售或待分配予業主之非流動資產或處分群組	X instant, debit	IAS 1.54 j Disclosure
分類為待出售之非流動資產或處分群組	X instant, debit	IFRS 5.38 Disclosure
分類為待分配予業主之非流動資產或處分群組	X instant, debit	IFRS 5.38 Disclosure
存貨	X instant, debit	IAS 1.54 g Disclosure, IAS 2.36 b Disclosure, IAS 2.6 Definition, IAS 2.9 Measurement
當期所得稅資產	X instant, debit	IAS 1.54 n Disclosure
遞延所得稅資產	X instant, debit	IAS 12.81 g (i) Disclosure, IAS 1.54 o Disclosure, IAS 1.56 Disclosure
應收帳款及其他應收款	X instant, debit	IAS 1.54 h Disclosure, IAS 1.78 b Disclosure
現金及約當現金	X instant, debit	IAS 1.54 i Disclosure, IAS 7.45 Disclosure
資產總額	X instant, debit	IAS 1.55 Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 c Disclosure
權益及負債 [抽象元素]		
權益 [抽象元素]		
已發行股本	X instant, credit	IAS 1.54 r Disclosure
保留盈餘	X instant, credit	IAS 1.54 r Disclosure
股份溢價	X instant, credit	IAS 1.54 r Disclosure

庫藏股	(X) instant, debit	IAS 1.54 r Disclosure, IAS 32.34 Disclosure
其他權益	X instant, credit	IAS 1.54 r Disclosure
其他準備	X instant, credit	IAS 1.54 r Disclosure
歸屬於母公司業主之權益	X instant, credit	IAS 1.54 r Disclosure
非控制權益	X instant, credit	IAS 1.54 q Disclosure
權益總額	X instant, credit	IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.24 a Disclosure
負債 [抽象元素]		
應付帳款及其他應付款	X instant, credit	IAS 1.54 k Disclosure
負債準備 [抽象元素]		
員工福利負債準備	X instant, credit	IAS 1.78 d Disclosure, IAS 19.118 Disclosure
其他負債準備	X instant, credit	IAS 1.78 d Disclosure, IAS 37.10 Definition, IAS 37.14 Recognition, IAS 37.36 Measurement, IAS 37.84 a Disclosure
負債準備總額	X instant, credit	IAS 1.54 l Disclosure
其他金融負債	X instant, credit	IAS 1.54 m Disclosure
其他非金融負債	X instant, credit	IAS 1.55 Disclosure
當期所得稅負債	X instant, credit	IAS 1.54 n Disclosure
遞延所得稅負債	X instant, credit	IAS 12.81 g (i) Disclosure, IAS 1.54 o Disclosure, IAS 1.56 Disclosure
包括於分類為待出售處分群組中之負債	X instant, credit	IAS 1.54 p Disclosure
負債總額	X instant, credit	IAS 1 - Structure and content Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 d Disclosure
權益及負債總額	X instant, credit	IAS 1.55 Disclosure
[220005] 財務狀況表-流動性順序-單獨財務報表		
財務狀況表 [抽象元素]		
資產 [抽象元素]		
不動產、廠房及設備	X instant, debit	IAS 1.54 a Disclosure, IAS 16.73 e Disclosure
投資性不動產	X instant, debit	IAS 1.54 b Disclosure, IAS 40.76 Disclosure, IAS 40.79 c Disclosure
商譽	X instant, debit	IAS 1.54 c Disclosure, IAS 36.134 a Disclosure, IAS 36.135 a Disclosure, IFRS 3.B67 d Disclosure
商譽以外之無形資產	X instant, debit	IAS 1.54 c Disclosure, IAS 36.134 b Disclosure, IAS 36.135 b Disclosure, IAS 38.118 e Disclosure
其他金融資產	X instant, debit	IAS 1.54 d Disclosure
其他非金融資產	X instant, debit	IAS 1.55 Disclosure
投資子公司、合資及關聯企業	X instant, debit	IAS 27.38 Disclosure
生物資產	X instant, debit	IAS 1.54 f Disclosure, IAS 41.50 Disclosure
分類為待出售或待分配予業主之非流動資產或處分群組	X instant, debit	IAS 1.54 j Disclosure
分類為待出售之非流動資產或處分群組	X instant, debit	IFRS 5.38 Disclosure
分類為待分配予業主之非流動資產或處分群組	X instant, debit	IFRS 5.38 Disclosure
存貨	X instant, debit	IAS 1.54 g Disclosure, IAS 2.36 b Disclosure, IAS 2.6 Definition, IAS 2.9 Measurement
當期所得稅資產	X instant, debit	IAS 1.54 n Disclosure
遞延所得稅資產	X instant, debit	IAS 12.81 g (i) Disclosure, IAS 1.54 o Disclosure, IAS 1.56 Disclosure
應收帳款及其他應收款	X instant, debit	IAS 1.54 h Disclosure, IAS 1.78 b Disclosure
現金及約當現金	X instant, debit	IAS 1.54 i Disclosure, IAS 7.45 Disclosure
資產總額	X instant, debit	IAS 1.55 Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 c Disclosure
權益及負債 [抽象元素]		
權益 [抽象元素]		
已發行股本	X instant, credit	IAS 1.54 r Disclosure
保留盈餘	X instant, credit	IAS 1.54 r Disclosure
股份溢價	X instant, credit	IAS 1.54 r Disclosure
庫藏股	(X) instant, debit	IAS 1.54 r Disclosure, IAS 32.34 Disclosure
其他權益	X instant, credit	IAS 1.54 r Disclosure
其他準備	X instant, credit	IAS 1.54 r Disclosure
權益總額	X instant, credit	IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.24 a Disclosure
負債 [抽象元素]		
應付帳款及其他應付款	X instant, credit	IAS 1.54 k Disclosure
負債準備 [抽象元素]		
員工福利負債準備	X instant, credit	IAS 1.78 d Disclosure, IAS 19.118 Disclosure

其他負債準備	X instant, credit	IAS 1.78 d Disclosure, IAS 37.10 Definition, IAS 37.14 Recognition, IAS 37.36 Measurement, IAS 37.84 a Disclosure
負債準備總額	X instant, credit	IAS 1.54 l Disclosure
其他金融負債	X instant, credit	IAS 1.54 m Disclosure
其他非金融負債	X instant, credit	IAS 1.55 Disclosure
當期所得稅負債	X instant, credit	IAS 1.54 n Disclosure
遞延所得稅負債	X instant, credit	IAS 12.81 g (i) Disclosure, IAS 1.54 o Disclosure, IAS 1.56 Disclosure
包括於分類為待出售處分群組中之負債	X instant, credit	IAS 1.54 p Disclosure
負債總額	X instant, credit	IAS 1 - Structure and content Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 d Disclosure
權益及負債總額	X instant, credit	IAS 1.55 Disclosure
[310000] 損益表-依費用功能別-合併財務報表		
損益表 [抽象元素]		
(損)益 [抽象元素]		
收入	X duration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IAS 18.35 b Disclosure, IFRS 8.28 a Disclosure
銷貨成本	(X) duration, debit	IAS 1.103 Example, IAS 1.99 Disclosure
毛利	X duration, credit	IAS 1.103 Example
按攤銷後成本衡量之金融資產除列所產生之利益	X duration, credit	Effective 2013-01-01 IAS 1.82 aa Disclosure, Effective 2013-01-01 IFRS 7.20A Disclosure
按攤銷後成本衡量之金融資產除列所產生之損失	(X) duration, debit	Effective 2013-01-01 IAS 1.82 aa Disclosure, Effective 2013-01-01 IFRS 7.20A Disclosure
其他收益	X duration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 26.35 b (iv) Disclosure
配銷成本	(X) duration, debit	IAS 1.103 Example, IAS 1.99 Disclosure
管理費用	(X) duration, debit	IAS 1.103 Example, IAS 1.99 Disclosure, IAS 26.35 b (vi) Disclosure
其他費用	(X) duration, debit	IAS 1.103 Example, IAS 1.99 Disclosure
所分配之非現金資產帳面金額與應付股利帳面金額間之差額	(X) duration, debit	IFRIC 17.15 Disclosure
淨貨幣部位之利益(損失)	X duration, credit	IAS 29.9 Presentation
其他利益(損失)	X duration, credit	IAS 1.102 Common practice, IAS 1.103 Common practice
財務收益	X duration, credit	IFRS 7.IG13 Common practice
財務成本	(X) duration, debit	IAS 1.82 b Common practice
採用權益法認列之關聯企業及合資之損益份額	X duration, credit	IAS 1.82 c Disclosure
重分類為按公允價值衡量金融資產之公允價值與先前帳面金額間差額所產生之利益(損失)	X duration, credit	Effective 2013-01-01 IAS 1.82 ca Disclosure
稅前(損)益	X duration, credit	IAS 1.102 Example, IAS 1.103 Example
所得稅費用	(X) duration, debit	IAS 1.82 d Disclosure
繼續營業單位(損)益	X duration, credit	IAS 1.82 f Disclosure
停業單位(損)益	X duration, credit	IAS 1.82 e Disclosure, IFRS 5.33 a Disclosure
(損)益	X duration, credit	IAS 1.106 d (i) Disclosure, IAS 1.82 f Disclosure, IFRS 1.24 b Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
(損)益-歸屬於 [抽象元素]		
(損)益-歸屬於母公司業主	X duration, credit	IAS 1.83 a (ii) Disclosure
(損)益-歸屬於非控制權益	X duration, credit	IAS 1.83 a (i) Disclosure
每股盈餘 [抽象元素]		
基本每股盈餘 [抽象元素]		
繼續營業單位之基本每股盈餘(損失)	X.XX duration	IAS 33.66 Presentation
停業單位之基本每股盈餘(損失)	X.XX duration	IAS 33.68 Presentation
基本每股盈餘(損失)	X.XX duration	IAS 33.66 Presentation
稀釋每股盈餘 [抽象元素]		
繼續營業單位稀釋每股盈餘(損失)	X.XX duration	IAS 33.66 Presentation
停業單位稀釋每股盈餘(損失)	X.XX duration	IAS 33.68 Presentation
稀釋每股盈餘(損失)	X.XX duration	IAS 33.66 Presentation
[310005] 損益表-依費用功能別-單獨財務報表		
損益表 [抽象元素]		
(損)益 [抽象元素]		
收入	X duration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IAS 18.35 b Disclosure, IFRS 8.28 a Disclosure
銷貨成本	(X) duration, debit	IAS 1.103 Example, IAS 1.99 Disclosure

毛利	X duration, credit	IAS 1.103 Example
按攤銷後成本衡量之金融資產除列所產生之利益	X duration, credit	Effective 2013-01-01 IAS 1.82 aa Disclosure, Effective 2013-01-01 IFRS 7.20A Disclosure
按攤銷後成本衡量之金融資產除列所產生之損失	(X) duration, debit	Effective 2013-01-01 IAS 1.82 aa Disclosure, Effective 2013-01-01 IFRS 7.20A Disclosure
其他收益	X duration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 26.35 b (iv) Disclosure
配銷成本	(X) duration, debit	IAS 1.103 Example, IAS 1.99 Disclosure
管理費用	(X) duration, debit	IAS 1.103 Example, IAS 1.99 Disclosure, IAS 26.35 b (vi) Disclosure
其他費用	(X) duration, debit	IAS 1.103 Example, IAS 1.99 Disclosure
所分配之非現金資產帳面金額與應付股利帳面金額間之差額	(X) duration, debit	IFRIC 17.15 Disclosure
淨貨幣部位之利益(損失)	X duration, credit	IAS 29.9 Presentation
其他利益(損失)	X duration, credit	IAS 1.102 Common practice, IAS 1.103 Common practice
財務收益	X duration, credit	IFRS 7.IG13 Common practice
財務成本	(X) duration, debit	IAS 1.82 b Common practice
來自子公司、聯合控制個體及關聯企業之其他收益(費損)	X duration, credit	IAS 27.38A Disclosure
重分類為按公允價值衡量金融資產之公允價值與先前帳面金額間差額所產生之利益(損失)	X duration, credit	Effective 2013-01-01 IAS 1.82 ca Disclosure
稅前(損)益	X duration, credit	IAS 1.102 Example, IAS 1.103 Example
所得稅費用	(X) duration, debit	IAS 1.82 d Disclosure
繼續營業單位(損)益	X duration, credit	IAS 1.82 f Disclosure
停業單位(損)益	X duration, credit	IAS 1.82 e Disclosure, IFRS 5.33 a Disclosure
(損)益	X duration, credit	IAS 1.106 d (i) Disclosure, IAS 1.82 f Disclosure, IFRS 1.24 b Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
每股盈餘 [抽象元素]		
基本每股盈餘 [抽象元素]		
繼續營業單位之基本每股盈餘(損失)	X.XX duration	IAS 33.66 Presentation
停業單位之基本每股盈餘(損失)	X.XX duration	IAS 33.68 Presentation
基本每股盈餘(損失)	X.XX duration	IAS 33.66 Presentation
稀釋每股盈餘 [抽象元素]		
繼續營業單位稀釋每股盈餘(損失)	X.XX duration	IAS 33.66 Presentation
停業單位稀釋每股盈餘(損失)	X.XX duration	IAS 33.68 Presentation
稀釋每股盈餘(損失)	X.XX duration	IAS 33.66 Presentation
[320000] 損益表-依費用性質別-合併財務報表		
損益表 [抽象元素]		
(損)益 [抽象元素]		
收入	X duration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IAS 18.35 b Disclosure, IFRS 8.28 a Disclosure
按攤銷後成本衡量之金融資產除列所產生之利益	X duration, credit	Effective 2013-01-01 IAS 1.82 aa Disclosure, Effective 2013-01-01 IFRS 7.20A Disclosure
按攤銷後成本衡量之金融資產除列所產生之損失	(X) duration, debit	Effective 2013-01-01 IAS 1.82 aa Disclosure, Effective 2013-01-01 IFRS 7.20A Disclosure
其他收益	X duration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 26.35 b (iv) Disclosure
製成品及在製品存貨之變動	(X) duration, debit	IAS 1.102 Example, IAS 1.99 Disclosure
企業執行之其他工作並予以資本化者	X duration, credit	IAS 1.102 Example, IAS 1.99 Disclosure
耗用之原料及消耗品	(X) duration, debit	IAS 1.102 Example, IAS 1.99 Disclosure
員工福利費用	(X) duration, debit	IAS 1.102 Example, IAS 1.99 Disclosure
折舊及攤銷費用	(X) duration, debit	IAS 1.102 Example, IAS 1.99 Disclosure, IFRS 8.23 e Disclosure, IFRS 8.28 e Disclosure
認列於損益之(減損損失)減損損失迴轉	(X) duration, debit	IAS 1.102 Example, IAS 1.99 Disclosure
其他費用	(X) duration, debit	IAS 1.102 Example, IAS 1.99 Disclosure, IAS 26.35 b (vii) Disclosure
所分配之非現金資產帳面金額與應付股利帳面金額間之差額	(X) duration, debit	IFRIC 17.15 Disclosure
淨貨幣部位之利益(損失)	X duration, credit	IAS 29.9 Presentation
其他利益(損失)	X duration, credit	IAS 1.102 Common practice, IAS 1.103 Common practice
財務收益	X duration, credit	IFRS 7.IG13 Common practice
財務成本	(X) duration, debit	IAS 1.82 b Common practice
採用權益法認列之關聯企業及合資之損益份額	X duration, credit	IAS 1.82 c Disclosure
重分類為按公允價值衡量金融資產之公允價值與先前帳面金額間差額所產生之利益(損失)	X duration, credit	Effective 2013-01-01 IAS 1.82 ca Disclosure
稅前(損)益	X duration, credit	IAS 1.102 Example, IAS 1.103 Example
所得稅費用	(X) duration, debit	IAS 1.82 d Disclosure

繼續營業單位(損)益	X duration, credit	IAS 1.82 f Disclosure
停業單位(損)益	X duration, credit	IAS 1.82 e Disclosure; IFRS 5.33 a Disclosure
(損)益	X duration, credit	IAS 1.106 d (i) Disclosure; IAS 1.82 f Disclosure; IFRS 1.24 b Disclosure; IFRS 8.23 Disclosure; IFRS 8.28 b Disclosure
(損)益-歸屬於 [抽象元素]		
(損)益-歸屬於母公司業主	X duration, credit	IAS 1.83 a (ii) Disclosure
(損)益-歸屬於非控制權益	X duration, credit	IAS 1.83 a (i) Disclosure
每股盈餘 [抽象元素]		
基本每股盈餘 [抽象元素]		
繼續營業單位之基本每股盈餘(損失)	X.XX duration	IAS 33.66 Presentation
停業單位之基本每股盈餘(損失)	X.XX duration	IAS 33.68 Presentation
基本每股盈餘(損失)	X.XX duration	IAS 33.66 Presentation
稀釋每股盈餘 [抽象元素]		
繼續營業單位稀釋每股盈餘(損失)	X.XX duration	IAS 33.66 Presentation
停業單位稀釋每股盈餘(損失)	X.XX duration	IAS 33.68 Presentation
稀釋每股盈餘(損失)	X.XX duration	IAS 33.66 Presentation
[320005] 損益表-依費用性質別-單獨財務報表		
損益表 [抽象元素]		
(損)益 [抽象元素]		
收入	X duration, credit	IAS 1.102 Example; IAS 1.103 Example; IAS 1.82 a Disclosure; IAS 18.35 b Disclosure; IFRS 8.28 a Disclosure
按攤銷後成本衡量之金融資產除列所產生之利益	X duration, credit	Effective 2013-01-01 IAS 1.82 aa Disclosure; Effective 2013-01-01 IFRS 7.20A Disclosure
按攤銷後成本衡量之金融資產除列所產生之損失	(X) duration, debit	Effective 2013-01-01 IAS 1.82 aa Disclosure; Effective 2013-01-01 IFRS 7.20A Disclosure
其他收益	X duration, credit	IAS 1.102 Example; IAS 1.103 Example; IAS 26.35 b (iv) Disclosure
製成品及在製品存貨之變動	(X) duration, debit	IAS 1.102 Example; IAS 1.99 Disclosure
企業執行之其他工作並予以資本化者	X duration, credit	IAS 1.102 Example; IAS 1.99 Disclosure
耗用之原料及消耗品	(X) duration, debit	IAS 1.102 Example; IAS 1.99 Disclosure
員工福利費用	(X) duration, debit	IAS 1.102 Example; IAS 1.99 Disclosure
折舊及攤銷費用	(X) duration, debit	IAS 1.102 Example; IAS 1.99 Disclosure; IFRS 8.23 e Disclosure; IFRS 8.28 e Disclosure
認列於損益之(減損損失)減損損失迴轉	(X) duration, debit	IAS 1.102 Example; IAS 1.99 Disclosure
其他費用	(X) duration, debit	IAS 1.102 Example; IAS 1.99 Disclosure; IAS 26.35 b (vii) Disclosure
所分配之非現金資產帳面金額與應付股利帳面金額間之差額	(X) duration, debit	IFRIC 17.15 Disclosure
淨貨幣部位之利益(損失)	X duration, credit	IAS 29.9 Presentation
其他利益(損失)	X duration, credit	IAS 1.102 Common practice; IAS 1.103 Common practice
財務收益	X duration, credit	IFRS 7.IG13 Common practice
財務成本	(X) duration, debit	IAS 1.82 b Common practice
來自子公司、聯合控制個體及關聯企業之其他收益(費損)	X duration, credit	IAS 27.38A Disclosure
重分類為按公允價值衡量金融資產之公允價值與先前帳面金額間差額所產生之利益(損失)	X duration, credit	Effective 2013-01-01 IAS 1.82 ca Disclosure
稅前(損)益	X duration, credit	IAS 1.102 Example; IAS 1.103 Example
所得稅費用	(X) duration, debit	IAS 1.82 d Disclosure
繼續營業單位(損)益	X duration, credit	IAS 1.82 f Disclosure
停業單位(損)益	X duration, credit	IAS 1.82 e Disclosure; IFRS 5.33 a Disclosure
(損)益	X duration, credit	IAS 1.106 d (i) Disclosure; IAS 1.82 f Disclosure; IFRS 1.24 b Disclosure; IFRS 8.23 Disclosure; IFRS 8.28 b Disclosure
每股盈餘 [抽象元素]		
基本每股盈餘 [抽象元素]		
繼續營業單位之基本每股盈餘(損失)	X.XX duration	IAS 33.66 Presentation
停業單位之基本每股盈餘(損失)	X.XX duration	IAS 33.68 Presentation
基本每股盈餘(損失)	X.XX duration	IAS 33.66 Presentation
稀釋每股盈餘 [抽象元素]		
繼續營業單位稀釋每股盈餘(損失)	X.XX duration	IAS 33.66 Presentation
停業單位稀釋每股盈餘(損失)	X.XX duration	IAS 33.68 Presentation
稀釋每股盈餘(損失)	X.XX duration	IAS 33.66 Presentation
[410000] 綜合損益表-合併財務報表		
綜合損益表 [抽象元素]		

(損)益	X duration, credit	IAS 1.106 d (i) Disclosure, IAS 1.82 f Disclosure, IFRS 1.24 b Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
其他綜合損益 [抽象元素]		
其他綜合損益之組成部分-稅後 [抽象元素]		
換算兌換差額 [抽象元素]		
換算兌換差額之利益(損失)-稅後	X duration, credit	IAS 1.91 a Disclosure
換算之兌換差額重分類調整-稅後	(X) duration, debit	IAS 1.92 Disclosure
其他綜合損益-換算之兌換差額-稅後	X duration, credit	IAS 1.82 g Disclosure, IAS 1.91 a Disclosure
備供出售金融資產 [抽象元素]		
重新衡量備供出售金融資產之利益(損失)-稅後	X duration, credit	IAS 1.91 a Disclosure, IFRS 7.20 a (ii) Disclosure
備供出售金融資產重分類調整-稅後	(X) duration, debit	IAS 1.92 Disclosure, IFRS 7.20 a (ii) Disclosure
其他綜合損益-備供出售金融資產-稅後	X duration, credit	IAS 1.82 g Disclosure, IAS 1.91 a Disclosure
現金流量避險 [抽象元素]		
現金流量避險之利益(損失)-稅後	X duration, credit	IAS 1.91 a Disclosure, IFRS 7.23 c Disclosure
現金流量避險重分類調整-稅後	(X) duration, debit	IAS 1.92 Disclosure, IFRS 7.23 d Disclosure
自權益移除並計入非金融資產(負債)之帳面金額之金額, 該非金融資產(負債)係由被避險之高度很有可能之預期交易所取得或發生	(X) duration, debit	IAS 1.95 Disclosure, IFRS 7.23 e Disclosure
其他綜合損益-現金流量避險-稅後	X duration, credit	IAS 1.82 g Disclosure, IAS 1.91 a Disclosure
國外營運機構淨投資避險 [抽象元素]		
國外營運機構淨投資避險之利益(損失)-稅後	X duration, credit	IAS 1.91 a Disclosure
國外營運機構淨投資避險重分類調整-稅後	(X) duration, debit	IAS 1.92 Disclosure
其他綜合損益-國外營運機構淨投資避險-稅後	X duration, credit	IAS 1.82 g Disclosure, IAS 1.91 a Disclosure
其他綜合損益-權益工具投資之利益(損失)-稅後	X duration, credit	Effective 2013-01-01 IAS 1.7 d Disclosure
其他綜合損益-重估價之利益(損失)-稅後	X duration, credit	IAS 1.82 g Disclosure, IAS 1.91 a Disclosure
其他綜合損益-確定福利計畫精算利益(損失)-稅後	X duration, credit	IAS 1.82 g Disclosure, IAS 19.120A h Disclosure, IAS 1.91 a Disclosure
採用權益法認列之關聯企業及合資之其他綜合損益份額	X duration, credit	IAS 1.82 h Disclosure, IAS 1.91 a Disclosure
與分類為待出售非流動資產或處分群組相關且認列於其他綜合損益之收益(費損)	X duration, credit	IFRS 5.38 Disclosure
其他綜合損益	X duration, credit	IAS 1.106 d (ii) Disclosure, IAS 1.91 a Disclosure
綜合損益總額	X duration, credit	IAS 1.106 a Disclosure, IAS 1.82 i Disclosure, IFRS 1.24 b Disclosure
綜合損益歸屬於 [抽象元素]		
綜合損益-歸屬於母公司業主	X duration, credit	IAS 1.106 a Disclosure, IAS 1.83 b (ii) Disclosure
綜合損益-歸屬於非控制權益	X duration, credit	IAS 1.106 a Disclosure, IAS 1.83 b (i) Disclosure
[41005] 綜合損益表-單獨財務報表		
綜合損益表 [抽象元素]		
(損)益	X duration, credit	IAS 1.106 d (i) Disclosure, IAS 1.82 f Disclosure, IFRS 1.24 b Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
其他綜合損益 [抽象元素]		
其他綜合損益之組成部分-稅後 [抽象元素]		
換算兌換差額 [抽象元素]		
換算兌換差額之利益(損失)-稅後	X duration, credit	IAS 1.91 a Disclosure
換算之兌換差額重分類調整-稅後	(X) duration, debit	IAS 1.92 Disclosure
其他綜合損益-換算之兌換差額-稅後	X duration, credit	IAS 1.82 g Disclosure, IAS 1.91 a Disclosure
備供出售金融資產 [抽象元素]		
重新衡量備供出售金融資產之利益(損失)-稅後	X duration, credit	IAS 1.91 a Disclosure, IFRS 7.20 a (ii) Disclosure
備供出售金融資產重分類調整-稅後	(X) duration, debit	IAS 1.92 Disclosure, IFRS 7.20 a (ii) Disclosure
其他綜合損益-備供出售金融資產-稅後	X duration, credit	IAS 1.82 g Disclosure, IAS 1.91 a Disclosure
現金流量避險 [抽象元素]		
現金流量避險之利益(損失)-稅後	X duration, credit	IAS 1.91 a Disclosure, IFRS 7.23 c Disclosure
現金流量避險重分類調整-稅後	(X) duration, debit	IAS 1.92 Disclosure, IFRS 7.23 d Disclosure
自權益移除並計入非金融資產(負債)之帳面金額之金額, 該非金融資產(負債)係由被避險之高度很有可能之預期交易所取得或發生	(X) duration, debit	IAS 1.95 Disclosure, IFRS 7.23 e Disclosure
其他綜合損益-現金流量避險-稅後	X duration, credit	IAS 1.82 g Disclosure, IAS 1.91 a Disclosure
國外營運機構淨投資避險 [抽象元素]		
國外營運機構淨投資避險之利益(損失)-稅後	X duration, credit	IAS 1.91 a Disclosure
國外營運機構淨投資避險重分類調整-稅後	(X) duration, debit	IAS 1.92 Disclosure
其他綜合損益-國外營運機構淨投資避險-稅後	X duration, credit	IAS 1.82 g Disclosure, IAS 1.91 a Disclosure
其他綜合損益-權益工具投資之利益(損失)-稅後	X duration, credit	Effective 2013-01-01 IAS 1.7 d Disclosure
其他綜合損益-重估價之利益(損失)-稅後	X duration, credit	IAS 1.82 g Disclosure, IAS 1.91 a Disclosure
其他綜合損益-確定福利計畫精算利益(損失)-稅後	X duration, credit	IAS 1.82 g Disclosure, IAS 19.120A h Disclosure, IAS 1.91 a Disclosure

與分類為待出售非流動資產或處分群組相關且認列於其他綜合損益之收益(費損)	X duration, credit	IFRS 5.38 Disclosure
其他綜合損益	X duration, credit	IAS 1.106 d (ii) Disclosure, IAS 1.91 a Disclosure
綜合損益總額	X duration, credit	IAS 1.106 a Disclosure, IAS 1.82 i Disclosure, IFRS 1.24 b Disclosure
[42000] 綜合損益表[另表] - 合併財務報表		
綜合損益表 [抽象元素]		
(損)益	X duration, credit	IAS 1.106 d (i) Disclosure, IAS 1.82 f Disclosure, IFRS 1.24 b Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
其他綜合損益之組成部分-稅前 [抽象元素]		
換算兌換差額 [抽象元素]		
換算兌換差額之利益(損失)-稅前	X duration, credit	IAS 1.91 b Disclosure
換算之兌換差額重分類調整-稅前	(X) duration, debit	IAS 1.92 Disclosure
其他綜合損益-換算之兌換差額-稅前	X duration, credit	IAS 1.82 g Disclosure, IAS 1.91 b Disclosure
備供出售金融資產 [抽象元素]		
重新衡量備供出售金融資產之利益(損失)-稅前	X duration, credit	IAS 1.91 b Disclosure, IFRS 7.20 a (ii) Disclosure
備供出售金融資產重分類調整-稅前	(X) duration, debit	IAS 1.92 Disclosure, IFRS 7.20 a (ii) Disclosure
其他綜合損益-備供出售金融資產-稅前	X duration, credit	IAS 1.82 g Disclosure, IAS 1.91 b Disclosure
現金流量避險 [抽象元素]		
現金流量避險之利益(損失)-稅前	X duration, credit	IAS 1.91 b Disclosure, IFRS 7.23 c Disclosure
現金流量避險重分類調整-稅前	(X) duration, debit	IAS 1.92 Disclosure, IFRS 7.23 d Disclosure
自權益移除並計入非金融資產(負債)之帳面金額之金額, 該非金融資產(負債)係由被避險之高度很有可能之預期交易所取得或發生	(X) duration, debit	IAS 1.95 Disclosure, IFRS 7.23 e Disclosure
其他綜合損益-現金流量避險-稅前	X duration, credit	IAS 1.82 g Disclosure, IAS 1.91 b Disclosure
國外營運機構淨投資避險 [抽象元素]		
國外營運機構淨投資避險之利益(損失)-稅前	X duration, credit	IAS 1.91 b Disclosure
國外營運機構淨投資避險重分類調整-稅前	(X) duration, debit	IAS 1.92 Disclosure
其他綜合損益-國外營運機構淨投資避險-稅前	X duration, credit	IAS 1.82 g Disclosure, IAS 1.91 b Disclosure
其他綜合損益-權益工具投資之利益(損失)-稅前	X duration, credit	Effective 2013-01-01 IAS 1.7 d Disclosure
其他綜合損益-重估價之利益(損失)-稅前	X duration, credit	IAS 1.82 g Disclosure, IAS 1.91 b Disclosure
其他綜合損益-確定福利計畫精算利益(損失)-稅前	X duration, credit	IAS 1.82 g Disclosure, IAS 19.120A h Disclosure, IAS 1.91 b Disclosure
採用權益法認列之關聯企業及合資之其他綜合損益份額	X duration, credit	IAS 1.82 h Disclosure, IAS 1.91 a Disclosure
與分類為待出售非流動資產或處分群組相關且認列於其他綜合損益之收益(費損)	X duration, credit	IFRS 5.38 Disclosure
其他綜合損益-稅前	X duration, credit	IAS 1.91 b Disclosure
與其他綜合損益之組成部分相關之所得稅 [抽象元素]		
與其他綜合損益中換算之兌換差額相關之所得稅	(X) duration, debit	IAS 1.90 Disclosure
與其他綜合損益中權益工具投資相關之所得稅	(X) duration, debit	Effective 2013-01-01 IAS 1.90 Disclosure
與備供出售金融資產之其他綜合損益相關之所得稅	(X) duration, debit	IAS 1.90 Disclosure
與現金流量避險之其他綜合損益相關之所得稅	(X) duration, debit	IAS 1.90 Disclosure
與其他綜合損益中國外營運機構淨投資避險相關之所得稅	(X) duration, debit	IAS 39.102 Disclosure
與重估增值變動之其他綜合損益相關之所得稅	(X) duration, debit	IAS 1.90 Disclosure
與其他綜合損益中確定福利計畫相關之所得稅	(X) duration, debit	IAS 1.90 Disclosure
與其他綜合損益組成部分相關之所得稅重分類調整	X duration	IAS 1.92 Disclosure
與其他綜合損益組成部分相關之所得稅總數	(X) duration, debit	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
其他綜合損益	X duration, credit	IAS 1.106 d (ii) Disclosure, IAS 1.91 a Disclosure
綜合損益總額	X duration, credit	IAS 1.106 a Disclosure, IAS 1.82 i Disclosure, IFRS 1.24 b Disclosure
綜合損益歸屬於 [抽象元素]		
綜合損益-歸屬於母公司業主	X duration, credit	IAS 1.106 a Disclosure, IAS 1.83 b (ii) Disclosure
綜合損益-歸屬於非控制權益	X duration, credit	IAS 1.106 a Disclosure, IAS 1.83 b (i) Disclosure
[42005] 綜合損益表[另表] - 單獨財務報表		
綜合損益表 [抽象元素]		
(損)益	X duration, credit	IAS 1.106 d (i) Disclosure, IAS 1.82 f Disclosure, IFRS 1.24 b Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
其他綜合損益之組成部分-稅前 [抽象元素]		
換算兌換差額 [抽象元素]		
換算兌換差額之利益(損失)-稅前	X duration, credit	IAS 1.91 b Disclosure
換算之兌換差額重分類調整-稅前	(X) duration, debit	IAS 1.92 Disclosure
其他綜合損益-換算之兌換差額-稅前	X duration, credit	IAS 1.82 g Disclosure, IAS 1.91 b Disclosure
備供出售金融資產 [抽象元素]		
重新衡量備供出售金融資產之利益(損失)-稅前	X duration, credit	IAS 1.91 b Disclosure, IFRS 7.20 a (ii) Disclosure

備供出售金融資產重分類調整-稅前	(X) duration, debit	IAS 1.92 Disclosure, IFRS 7.20 a (ii) Disclosure
其他綜合損益-備供出售金融資產-稅前	X duration, credit	IAS 1.82 g Disclosure, IAS 1.91 b Disclosure
現金流量避險 [抽象元素]		
現金流量避險之利益(損失)-稅前	X duration, credit	IAS 1.91 b Disclosure, IFRS 7.23 c Disclosure
現金流量避險重分類調整-稅前	(X) duration, debit	IAS 1.92 Disclosure, IFRS 7.23 d Disclosure
自權益移除並計入非金融資產(負債)之帳面金額之金額, 該非金融資產(負債)係由被避險之高度很有可能之預期交易所取得或發生	(X) duration, debit	IAS 1.95 Disclosure, IFRS 7.23 e Disclosure
其他綜合損益-現金流量避險-稅前	X duration, credit	IAS 1.82 g Disclosure, IAS 1.91 b Disclosure
國外營運機構淨投資避險 [抽象元素]		
國外營運機構淨投資避險之利益(損失)-稅前	X duration, credit	IAS 1.91 b Disclosure
國外營運機構淨投資避險重分類調整-稅前	(X) duration, debit	IAS 1.92 Disclosure
其他綜合損益-國外營運機構淨投資避險-稅前	X duration, credit	IAS 1.82 g Disclosure, IAS 1.91 b Disclosure
其他綜合損益-權益工具投資之利益(損失)-稅前	X duration, credit	Effective 2013-01-01 IAS 1.7 d Disclosure
其他綜合損益-重估價之利益(損失)-稅前	X duration, credit	IAS 1.82 g Disclosure, IAS 1.91 b Disclosure
其他綜合損益-確定福利計畫精算利益(損失)-稅前	X duration, credit	IAS 1.82 g Disclosure, IAS 19.120A h Disclosure, IAS 1.91 b Disclosure
與分類為待出售非流動資產或處分群組相關且認列於其他綜合損益之收益(費損)	X duration, credit	IFRS 5.38 Disclosure
其他綜合損益-稅前	X duration, credit	IAS 1.91 b Disclosure
與其他綜合損益之組成部分相關之所得稅 [抽象元素]		
與其他綜合損益中換算之兌換差額相關之所得稅	(X) duration, debit	IAS 1.90 Disclosure
與其他綜合損益中權益工具投資相關之所得稅	(X) duration, debit	Effective 2013-01-01 IAS 1.90 Disclosure
與備供出售金融資產之其他綜合損益相關之所得稅	(X) duration, debit	IAS 1.90 Disclosure
與現金流量避險之其他綜合損益相關之所得稅	(X) duration, debit	IAS 1.90 Disclosure
與其他綜合損益中國外營運機構淨投資避險相關之所得稅	(X) duration, debit	IAS 39.102 Disclosure
與重估增值變動之其他綜合損益相關之所得稅	(X) duration, debit	IAS 1.90 Disclosure
與其他綜合損益中確定福利計畫相關之所得稅	(X) duration, debit	IAS 1.90 Disclosure
與其他綜合損益組成部分相關之所得稅重分類調整	X duration	IAS 1.92 Disclosure
與其他綜合損益組成部分相關之所得稅彙總數	(X) duration, debit	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
其他綜合損益	X duration, credit	IAS 1.106 d (ii) Disclosure, IAS 1.91 a Disclosure
綜合損益總額	X duration, credit	IAS 1.106 a Disclosure, IAS 1.82 i Disclosure, IFRS 1.24 b Disclosure
[510000] 現金流量表-直接法-合併財務報表		
現金流量表 [抽象元素]		
營業活動之現金流量 [抽象元素]		
營業活動之收現類別 [抽象元素]		
自銷售商品及提供勞務之收現	X duration, debit	IAS 7.14 a Common practice
自權利金、各項收費、佣金及其他收入之收現	X duration, debit	IAS 7.14 b Common practice
自持有供經紀或交易目的之合約之收現	X duration, debit	IAS 7.14 g Common practice
自保費與理賠、年金及其他保單利益之收現	X duration, debit	IAS 7.14 e Disclosure
自租金及後續出售該等資產之收現	X duration, debit	IAS 7.14 Disclosure
自營業活動之其他收現	X duration, debit	IAS 7.14 Common practice
付現類別 [抽象元素]		
對商品及勞務供應商之付現	(X) duration, credit	IAS 7.14 c Common practice
對持有供經紀或交易目的之合約之付現	(X) duration, credit	IAS 7.14 g Common practice
對員工及代員工之付現	(X) duration, credit	IAS 7.14 d Common practice
對保費與理賠、年金及其他保單利益之付現	(X) duration, credit	IAS 7.14 e Disclosure
對營業活動之其他付現	(X) duration, credit	IAS 7.14 Common practice
已付股利	(X) duration, credit	IAS 7.31 Disclosure
已收股利	X duration, debit	IAS 7.31 Disclosure
已付利息	(X) duration, credit	IAS 7.31 Disclosure
已收利息	X duration, debit	IAS 7.31 Disclosure
退還(支付)所得稅	(X) duration, credit	IAS 7.14 f Disclosure, IAS 7.35 Disclosure
其他現金流入(出)	X duration, debit	IAS 7.14 Disclosure
營業活動之淨現金流入(出)	X duration	IAS 7.10 Disclosure, IAS 7.50 d Disclosure
投資活動之現金流量 [抽象元素]		
因喪失對子公司或其他業務控制所產生之現金流量	X duration, debit	IAS 7.39 Disclosure
用於取得子公司或其他業務控制之現金流量	(X) duration, credit	IAS 7.39 Disclosure
自出售其他個體之權益或債務工具之其他收現	X duration, debit	IAS 7.16 d Common practice
對取得其他個體之權益或債務工具之其他付現	(X) duration, credit	IAS 7.16 c Common practice
自出售合資權益之其他收現	X duration, debit	IAS 7.16 d Common practice
對取得合資權益之其他付現	(X) duration, credit	IAS 7.16 c Common practice
自出售不動產、廠房及設備之款項	X duration, debit	IAS 7.16 b Common practice

不動產、廠房及設備之購買	(X) duration, credit	IAS 7.16 a Common practice
自出售無形資產之款項	X duration, debit	IAS 7.16 b Common practice
無形資產之購買	(X) duration, credit	IAS 7.16 a Common practice
自其他長期資產之款項	X duration, debit	IAS 7.16 b Common practice
其他長期資產之購買	(X) duration, credit	IAS 7.16 a Common practice
自政府補助之款項	X duration, debit	IAS 20.28 Disclosure
對他方之墊款及放款	(X) duration, credit	IAS 7.16 e Common practice
自他方償還墊款及放款之收現	X duration, debit	IAS 7.16 f Common practice
對期貨合約、遠期合約、選擇權合約及交換合約之付現	(X) duration, credit	IAS 7.16 g Common practice
自期貨合約、遠期合約、選擇權合約及交換合約之收現	X duration, debit	IAS 7.16 h Common practice
已收股利	X duration, debit	IAS 7.31 Disclosure
已付利息	(X) duration, credit	IAS 7.31 Disclosure
已收利息	X duration, debit	IAS 7.31 Disclosure
退還(支付)所得稅	(X) duration, credit	IAS 7.14 f Disclosure, IAS 7.35 Disclosure
其他現金流入(出)	X duration, debit	IAS 7.21 Disclosure
投資活動之淨現金流入(出)	X duration, debit	IAS 7.10 Disclosure, IAS 7.50 d Disclosure
籌資活動之現金流量 [抽象元素]		
因對子公司所有權權益變動之收款	X duration, debit	IAS 7.42A Disclosure, IAS 7.42B Disclosure
因對子公司所有權權益變動之付款	(X) duration, credit	IAS 7.42A Disclosure, IAS 7.42B Disclosure
自發行股份之款項	X duration, debit	IAS 7.17 a Common practice
自發行其他權益工具收取之款項	X duration, debit	IAS 7.17 a Common practice
對取得或贖回企業股份之付款	(X) duration, credit	IAS 7.17 b Common practice
其他權益工具之付款	(X) duration, credit	IAS 7.17 a Common practice
舉借之款項	X duration, debit	IAS 7.17 c Common practice
借款之償還	(X) duration, credit	IAS 7.17 d Common practice
融資租賃負債之支付	(X) duration, credit	IAS 7.17 e Common practice
自政府補助之款項	X duration, debit	IAS 20.28 Disclosure
已付股利	(X) duration, credit	IAS 7.31 Disclosure
已收利息	X duration, debit	IAS 7.31 Disclosure
已付利息	(X) duration, credit	IAS 7.31 Disclosure
已收股利	X duration, debit	IAS 7.31 Disclosure
退還(支付)所得稅	(X) duration, credit	IAS 7.14 f Disclosure, IAS 7.35 Disclosure
其他現金流入(出)	X duration, debit	IAS 7.21 Disclosure
籌資活動之淨現金流入(出)	X duration, debit	IAS 7.10 Disclosure, IAS 7.50 d Disclosure
匯率變動影響前現金及約當現金淨增加(減少)數	X duration, debit	IAS 7.45 Disclosure
匯率變動對現金及約當現金之影響 [抽象元素]		
匯率變動對現金及約當現金之影響	X duration, debit	IAS 7.25 Disclosure, IAS 7.28 Disclosure
現金及約當現金淨增加(減少)數	X duration, debit	IAS 7.45 Disclosure
期初現金及約當現金	X instant, debit	IAS 1.54 i Disclosure, IAS 7.45 Disclosure
期末現金及約當現金	X instant, debit	IAS 1.54 i Disclosure, IAS 7.45 Disclosure
[51005] 現金流量表-直接法-單獨財務報表		
現金流量表 [抽象元素]		
營業活動之現金流量 [抽象元素]		
營業活動之收現類別 [抽象元素]		
自銷售商品及提供勞務之收現	X duration, debit	IAS 7.14 a Common practice
自權利金、各項收費、佣金及其他收入之收現	X duration, debit	IAS 7.14 b Common practice
自持有供經紀或交易目的之合約之收現	X duration, debit	IAS 7.14 g Common practice
自保費與理賠、年金及其他保單利益之收現	X duration, debit	IAS 7.14 e Disclosure
自租金及後續出售該等資產之收現	X duration, debit	IAS 7.14 Disclosure
自營業活動之其他收現	X duration, debit	IAS 7.14 Common practice
付現類別 [抽象元素]		
對商品及勞務供應商之付現	(X) duration, credit	IAS 7.14 c Common practice
對持有供經紀或交易目的之合約之付現	(X) duration, credit	IAS 7.14 g Common practice
對員工及代員工之付現	(X) duration, credit	IAS 7.14 d Common practice
對保費與理賠、年金及其他保單利益之付現	(X) duration, credit	IAS 7.14 e Disclosure
對營業活動之其他付現	(X) duration, credit	IAS 7.14 Common practice
已付股利	(X) duration, credit	IAS 7.31 Disclosure
已收股利	X duration, debit	IAS 7.31 Disclosure
已付利息	(X) duration, credit	IAS 7.31 Disclosure
已收利息	X duration, debit	IAS 7.31 Disclosure
退還(支付)所得稅	(X) duration, credit	IAS 7.14 f Disclosure, IAS 7.35 Disclosure

其他現金流入(出)	X duration, debit	IAS 7.14 Disclosure
營業活動之淨現金流入(出)	X duration	IAS 7.10 Disclosure, IAS 7.50 d Disclosure
投資活動之現金流量 [抽象元素]		
因喪失對子公司或其他業務控制所產生之現金流量	X duration, debit	IAS 7.39 Disclosure
用於取得子公司或其他業務控制之現金流量	(X) duration, credit	IAS 7.39 Disclosure
自出售其他個體之權益或債務工具之其他收現	X duration, debit	IAS 7.16 d Common practice
對取得其他個體之權益或債務工具之其他付現	(X) duration, credit	IAS 7.16 c Common practice
自出售合資權益之其他收現	X duration, debit	IAS 7.16 d Common practice
對取得合資權益之其他付現	(X) duration, credit	IAS 7.16 c Common practice
自出售不動產、廠房及設備之款項	X duration, debit	IAS 7.16 b Common practice
不動產、廠房及設備之購買	(X) duration, credit	IAS 7.16 a Common practice
自出售無形資產之款項	X duration, debit	IAS 7.16 b Common practice
無形資產之購買	(X) duration, credit	IAS 7.16 a Common practice
自其他長期資產之款項	X duration, debit	IAS 7.16 b Common practice
其他長期資產之購買	(X) duration, credit	IAS 7.16 a Common practice
自政府補助之款項	X duration, debit	IAS 20.28 Disclosure
對他方之墊款及放款	(X) duration, credit	IAS 7.16 e Common practice
自他方償還墊款及放款之收現	X duration, debit	IAS 7.16 f Common practice
對期貨合約、遠期合約、選擇權合約及交換合約之付現	(X) duration, credit	IAS 7.16 g Common practice
自期貨合約、遠期合約、選擇權合約及交換合約之收現	X duration, debit	IAS 7.16 h Common practice
已收股利	X duration, debit	IAS 7.31 Disclosure
已付利息	(X) duration, credit	IAS 7.31 Disclosure
已收利息	X duration, debit	IAS 7.31 Disclosure
退還(支付)所得稅	(X) duration, credit	IAS 7.14 f Disclosure, IAS 7.35 Disclosure
其他現金流入(出)	X duration, debit	IAS 7.21 Disclosure
投資活動之淨現金流入(出)	X duration, debit	IAS 7.10 Disclosure, IAS 7.50 d Disclosure
籌資活動之現金流量 [抽象元素]		
因對子公司所有權權益變動之收款	X duration, debit	IAS 7.42A Disclosure, IAS 7.42B Disclosure
因對子公司所有權權益變動之付款	(X) duration, credit	IAS 7.42A Disclosure, IAS 7.42B Disclosure
自發行股份之款項	X duration, debit	IAS 7.17 a Common practice
自發行其他權益工具收取之款項	X duration, debit	IAS 7.17 a Common practice
對取得或贖回企業股份之付款	(X) duration, credit	IAS 7.17 b Common practice
其他權益工具之付款	(X) duration, credit	IAS 7.17 a Common practice
舉借之款項	X duration, debit	IAS 7.17 c Common practice
借款之償還	(X) duration, credit	IAS 7.17 d Common practice
融資租賃負債之支付	(X) duration, credit	IAS 7.17 e Common practice
自政府補助之款項	X duration, debit	IAS 20.28 Disclosure
已付股利	(X) duration, credit	IAS 7.31 Disclosure
已收利息	X duration, debit	IAS 7.31 Disclosure
已付利息	(X) duration, credit	IAS 7.31 Disclosure
已收股利	X duration, debit	IAS 7.31 Disclosure
退還(支付)所得稅	(X) duration, credit	IAS 7.14 f Disclosure, IAS 7.35 Disclosure
其他現金流入(出)	X duration, debit	IAS 7.21 Disclosure
籌資活動之淨現金流入(出)	X duration, debit	IAS 7.10 Disclosure, IAS 7.50 d Disclosure
匯率變動影響前現金及約當現金淨增加(減少)數	X duration, debit	IAS 7.45 Disclosure
匯率變動對現金及約當現金之影響 [抽象元素]		
匯率變動對現金及約當現金之影響	X duration, debit	IAS 7.25 Disclosure, IAS 7.28 Disclosure
現金及約當現金淨增加(減少)數	X duration, debit	IAS 7.45 Disclosure
期初現金及約當現金	X instant, debit	IAS 1.54 i Disclosure, IAS 7.45 Disclosure
期末現金及約當現金	X instant, debit	IAS 1.54 i Disclosure, IAS 7.45 Disclosure
[520000] 現金流量表-間接法-合併財務報表		
現金流量表 [抽象元素]		
營業活動之現金流量 [抽象元素]		
(損)益	X duration, credit	IAS 1.106 d (i) Disclosure, IAS 1.82 f Disclosure, IFRS 1.24 b Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
用以調節(損)益之調整數 [抽象元素]		
非現金所得稅費用之調整數	X duration, debit	IAS 7.20 Disclosure
非現金財務成本之調整數	X duration, debit	IAS 7.20 Disclosure
所得稅費用之調整數	X duration, debit	IAS 7.35 Disclosure
財務成本之調整數	X duration, debit	IAS 7.20 Disclosure

存貨減少(增加)之調整數	X duration, debit	IAS 7.20 a Common practice
應收帳款減少(增加)之調整數	X duration, debit	IAS 7.20 a Common practice
其他營業應收款減少(增加)之調整數	X duration, debit	IAS 7.20 a Common practice
應付帳款增加(減少)之調整數	X duration, debit	IAS 7.20 a Common practice
其他營業應付款增加(減少)之調整數	X duration, debit	IAS 7.20 a Common practice
折舊及攤銷費用之調整數	X duration, debit	IAS 7.20 b Common practice
認列於損益之減損損失(減損損失迴轉)之調整數	X duration, debit	IAS 7.20 b Common practice
負債準備之調整數	X duration, debit	IAS 7.20 b Common practice
未實現外幣兌換損失(利益)之調整數	X duration, debit	IAS 7.20 b Common practice
股份基礎給付之調整數	X duration, debit	IAS 7.20 b Common practice
公允價值損失(利益)之調整數	X duration, debit	IAS 7.20 b Common practice
關聯企業未分配利潤之調整數	(X) duration, credit	IAS 7.20 b Common practice
非現金項目之其他調整數	X duration, debit	IAS 7.20 b Common practice
非流動資產處分損失(利益)之調整數	X duration, debit	IAS 7.14 Common practice
現金影響數屬投資或籌資現金流量之其他調整數	X duration, debit	IAS 7.20 c Common practice
用以調節(損)益之其他調整數	X duration, debit	IAS 7.20 Disclosure
用以調節(損)益之調整總額	X duration, debit	IAS 7.20 Disclosure
已付股利	(X) duration, credit	IAS 7.31 Disclosure
已收股利	X duration, debit	IAS 7.31 Disclosure
已付利息	(X) duration, credit	IAS 7.31 Disclosure
已收利息	X duration, debit	IAS 7.31 Disclosure
退還(支付)所得稅	(X) duration, credit	IAS 7.14 f Disclosure, IAS 7.35 Disclosure
其他現金流入(出)	X duration, debit	IAS 7.14 Disclosure
營業活動之淨現金流入(出)	X duration	IAS 7.10 Disclosure, IAS 7.50 d Disclosure
投資活動之現金流量 [抽象元素]		
因喪失對子公司或其他業務控制所產生之現金流量	X duration, debit	IAS 7.39 Disclosure
用於取得子公司或其他業務控制之現金流量	(X) duration, credit	IAS 7.39 Disclosure
自出售其他個體之權益或債務工具之其他收現	X duration, debit	IAS 7.16 d Common practice
對取得其他個體之權益或債務工具之其他付現	(X) duration, credit	IAS 7.16 c Common practice
自出售合資權益之其他收現	X duration, debit	IAS 7.16 d Common practice
對取得合資權益之其他付現	(X) duration, credit	IAS 7.16 c Common practice
自出售不動產、廠房及設備之款項	X duration, debit	IAS 7.16 b Common practice
不動產、廠房及設備之購買	(X) duration, credit	IAS 7.16 a Common practice
自出售無形資產之款項	X duration, debit	IAS 7.16 b Common practice
無形資產之購買	(X) duration, credit	IAS 7.16 a Common practice
自其他長期資產之款項	X duration, debit	IAS 7.16 b Common practice
其他長期資產之購買	(X) duration, credit	IAS 7.16 a Common practice
自政府補助之款項	X duration, debit	IAS 20.28 Disclosure
對他方之墊款及放款	(X) duration, credit	IAS 7.16 e Common practice
自他方償還墊款及放款之收現	X duration, debit	IAS 7.16 f Common practice
對期貨合約、遠期合約、選擇權合約及交換合約之付現	(X) duration, credit	IAS 7.16 g Common practice
自期貨合約、遠期合約、選擇權合約及交換合約之收現	X duration, debit	IAS 7.16 h Common practice
已收股利	X duration, debit	IAS 7.31 Disclosure
已付利息	(X) duration, credit	IAS 7.31 Disclosure
已收利息	X duration, debit	IAS 7.31 Disclosure
退還(支付)所得稅	(X) duration, credit	IAS 7.14 f Disclosure, IAS 7.35 Disclosure
其他現金流入(出)	X duration, debit	IAS 7.21 Disclosure
投資活動之淨現金流入(出)	X duration, debit	IAS 7.10 Disclosure, IAS 7.50 d Disclosure
籌資活動之現金流量 [抽象元素]		
因對子公司所有權權益變動之收款	X duration, debit	IAS 7.42A Disclosure, IAS 7.42B Disclosure
因對子公司所有權權益變動之付款	(X) duration, credit	IAS 7.42A Disclosure, IAS 7.42B Disclosure
自發行股份之款項	X duration, debit	IAS 7.17 a Common practice
自發行其他權益工具收取之款項	X duration, debit	IAS 7.17 a Common practice
對取得或贖回企業股份之付款	(X) duration, credit	IAS 7.17 b Common practice
其他權益工具之付款	(X) duration, credit	IAS 7.17 a Common practice
舉借之款項	X duration, debit	IAS 7.17 c Common practice
借款之償還	(X) duration, credit	IAS 7.17 d Common practice
融資租賃負債之支付	(X) duration, credit	IAS 7.17 e Common practice
自政府補助之款項	X duration, debit	IAS 20.28 Disclosure
已付股利	(X) duration, credit	IAS 7.31 Disclosure

已收股利	X duration, debit	IAS 7.31 Disclosure
已付利息	(X) duration, credit	IAS 7.31 Disclosure
已收利息	X duration, debit	IAS 7.31 Disclosure
退還(支付)所得稅	(X) duration, credit	IAS 7.14 f Disclosure, IAS 7.35 Disclosure
其他現金流入(出)	X duration, debit	IAS 7.21 Disclosure
籌資活動之淨現金流入(出)	X duration, debit	IAS 7.10 Disclosure, IAS 7.50 d Disclosure
匯率變動影響前現金及約當現金淨增加(減少)數	X duration, debit	IAS 7.45 Disclosure
匯率變動對現金及約當現金之影響 [抽象元素]		
匯率變動對現金及約當現金之影響	X duration, debit	IAS 7.25 Disclosure, IAS 7.28 Disclosure
現金及約當現金淨增加(減少)數	X duration, debit	IAS 7.45 Disclosure
期初現金及約當現金	X instant, debit	IAS 1.54 i Disclosure, IAS 7.45 Disclosure
期末現金及約當現金	X instant, debit	IAS 1.54 i Disclosure, IAS 7.45 Disclosure
[520005] 現金流量表-間接法-單獨財務報表		
現金流量表 [抽象元素]		
營業活動之現金流量 [抽象元素]		
(損)益	X duration, credit	IAS 1.106 d (l) Disclosure, IAS 1.82 f Disclosure, IFRS 1.24 b Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
用以調節(損)益之調整數 [抽象元素]		
非現金所得稅費用之調整數	X duration, debit	IAS 7.20 Disclosure
非現金財務成本之調整數	X duration, debit	IAS 7.20 Disclosure
所得稅費用之調整數	X duration, debit	IAS 7.35 Disclosure
財務成本之調整數	X duration, debit	IAS 7.20 Disclosure
存貨減少(增加)之調整數	X duration, debit	IAS 7.20 a Common practice
應收帳款減少(增加)之調整數	X duration, debit	IAS 7.20 a Common practice
其他營業應收款減少(增加)之調整數	X duration, debit	IAS 7.20 a Common practice
應付帳款增加(減少)之調整數	X duration, debit	IAS 7.20 a Common practice
其他營業應付款增加(減少)之調整數	X duration, debit	IAS 7.20 a Common practice
折舊及攤銷費用之調整數	X duration, debit	IAS 7.20 b Common practice
認列於損益之減損損失(減損損失迴轉)之調整數	X duration, debit	IAS 7.20 b Common practice
負債準備之調整數	X duration, debit	IAS 7.20 b Common practice
未實現外幣兌換損失(利益)之調整數	X duration, debit	IAS 7.20 b Common practice
股份基礎給付之調整數	X duration, debit	IAS 7.20 b Common practice
公允價值損失(利益)之調整數	X duration, debit	IAS 7.20 b Common practice
非現金項目之其他調整數	X duration, debit	IAS 7.20 b Common practice
非流動資產處分損失(利益)之調整數	X duration, debit	IAS 7.14 Common practice
現金影響數屬投資或籌資現金流量之其他調整數	X duration, debit	IAS 7.20 c Common practice
用以調節(損)益之其他調整數	X duration, debit	IAS 7.20 Disclosure
用以調節(損)益之調整總額	X duration, debit	IAS 7.20 Disclosure
已付股利	(X) duration, credit	IAS 7.31 Disclosure
已收股利	X duration, debit	IAS 7.31 Disclosure
已付利息	(X) duration, credit	IAS 7.31 Disclosure
已收利息	X duration, debit	IAS 7.31 Disclosure
退還(支付)所得稅	(X) duration, credit	IAS 7.14 f Disclosure, IAS 7.35 Disclosure
其他現金流入(出)	X duration, debit	IAS 7.14 Disclosure
營業活動之淨現金流入(出)	X duration	IAS 7.10 Disclosure, IAS 7.50 d Disclosure
投資活動之現金流量 [抽象元素]		
因喪失對子公司或其他業務控制所產生之現金流量	X duration, debit	IAS 7.39 Disclosure
用於取得子公司或其他業務控制之現金流量	(X) duration, credit	IAS 7.39 Disclosure
自出售其他個體之權益或債務工具之其他收現	X duration, debit	IAS 7.16 d Common practice
對取得其他個體之權益或債務工具之其他付現	(X) duration, credit	IAS 7.16 c Common practice
自出售合資權益之其他收現	X duration, debit	IAS 7.16 d Common practice
對取得合資權益之其他付現	(X) duration, credit	IAS 7.16 c Common practice
自出售不動產、廠房及設備之款項	X duration, debit	IAS 7.16 b Common practice
不動產、廠房及設備之購買	(X) duration, credit	IAS 7.16 a Common practice
自出售無形資產之款項	X duration, debit	IAS 7.16 b Common practice
無形資產之購買	(X) duration, credit	IAS 7.16 a Common practice
自其他長期資產之款項	X duration, debit	IAS 7.16 b Common practice
其他長期資產之購買	(X) duration, credit	IAS 7.16 a Common practice
自政府補助之款項	X duration, debit	IAS 20.28 Disclosure
對他方之墊款及放款	(X) duration, credit	IAS 7.16 e Common practice

自他方償還墊款及放款之收現	X duration, debit	IAS 7.16 f Common practice
對期貨合約、遠期合約、選擇權合約及交換合約之付現	(X) duration, credit	IAS 7.16 g Common practice
自期貨合約、遠期合約、選擇權合約及交換合約之收現	X duration, debit	IAS 7.16 h Common practice
已收股利	X duration, debit	IAS 7.31 Disclosure
已付利息	(X) duration, credit	IAS 7.31 Disclosure
已收利息	X duration, debit	IAS 7.31 Disclosure
退還(支付)所得稅	(X) duration, credit	IAS 7.14 f Disclosure, IAS 7.35 Disclosure
其他現金流入(出)	X duration, debit	IAS 7.21 Disclosure
投資活動之淨現金流入(出)	X duration, debit	IAS 7.10 Disclosure, IAS 7.50 d Disclosure
籌資活動之現金流量 [抽象元素]		
因對子公司所有權權益變動之收款	X duration, debit	IAS 7.42A Disclosure, IAS 7.42B Disclosure
因對子公司所有權權益變動之付款	(X) duration, credit	IAS 7.42A Disclosure, IAS 7.42B Disclosure
自發行股份之款項	X duration, debit	IAS 7.17 a Common practice
自發行其他權益工具收取之款項	X duration, debit	IAS 7.17 a Common practice
對取得或贖回企業股份之付款	(X) duration, credit	IAS 7.17 b Common practice
其他權益工具之付款	(X) duration, credit	IAS 7.17 a Common practice
舉借之款項	X duration, debit	IAS 7.17 c Common practice
借款之償還	(X) duration, credit	IAS 7.17 d Common practice
融資租賃負債之支付	(X) duration, credit	IAS 7.17 e Common practice
自政府補助之款項	X duration, debit	IAS 20.28 Disclosure
已付股利	(X) duration, credit	IAS 7.31 Disclosure
已收股利	X duration, debit	IAS 7.31 Disclosure
已付利息	(X) duration, credit	IAS 7.31 Disclosure
已收利息	X duration, debit	IAS 7.31 Disclosure
退還(支付)所得稅	(X) duration, credit	IAS 7.14 f Disclosure, IAS 7.35 Disclosure
其他現金流入(出)	X duration, debit	IAS 7.21 Disclosure
籌資活動之淨現金流入(出)	X duration, debit	IAS 7.10 Disclosure, IAS 7.50 d Disclosure
匯率變動影響前現金及約當現金淨增加(減少)數	X duration, debit	IAS 7.45 Disclosure
匯率變動對現金及約當現金之影響 [抽象元素]		
匯率變動對現金及約當現金之影響	X duration, debit	IAS 7.25 Disclosure, IAS 7.28 Disclosure
現金及約當現金淨增加(減少)數	X duration, debit	IAS 7.45 Disclosure
期初現金及約當現金	X instant, debit	IAS 1.54 i Disclosure, IAS 7.45 Disclosure
期末現金及約當現金	X instant, debit	IAS 1.54 i Disclosure, IAS 7.45 Disclosure
[610000] 權益變動表-合併財務報表		
權益變動表 [抽象元素]		
權益變動表 [表格]	table	IAS 1.106 Disclosure
權益之組成部分 [軸]	axis	IAS 1.106 Disclosure
權益 [欄項目]	member [default]	IAS 1.106 Disclosure
歸屬於母公司業主之權益 [欄項目]	member	IAS 1.106 Disclosure
已發行股本 [欄項目]	member	IAS 1.106 Disclosure
股份溢價 [欄項目]	member	IAS 1.106 Disclosure
庫藏股 [欄項目]	member	IAS 1.106 Disclosure
其他權益 [欄項目]	member	IAS 1.106 Disclosure
其他準備 [欄項目]	member	IAS 1.106 Disclosure
重估增值 [欄項目]	member	IAS 1.106 Common practice
換算兌換差額準備 [欄項目]	member	IAS 1.106 Common practice
現金流量避險準備 [欄項目]	member	IAS 1.106 Common practice
國外營運機構淨投資避險準備 [欄項目]	member	IAS 1.106 Disclosure
確定福利計畫之精算損益準備 [欄項目]	member	IAS 1.106 Common practice
重新衡量備供出售金融資產損益準備 [欄項目]	member	IAS 1.106 Common practice
股份基礎給付準備 [欄項目]	member	IAS 1.106 Disclosure
保留盈餘 [欄項目]	member	IAS 1.106 Disclosure
非控制權益 [欄項目]	member	IAS 1.106 Disclosure
權益變動表 [行項目]	line items	
期初權益	X instant, credit	IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.24 a Disclosure
會計政策變動之增加(減少)數	X duration, credit	IAS 1.106 b Disclosure
錯誤更正之增加(減少)數	X duration, credit	IAS 1.106 b Disclosure
權益之變動 [抽象元素]		
綜合損益 [抽象元素]		

(損)益	X duration, credit	IAS 1.106 d (i) Disclosure, IAS 1.82 f Disclosure, IFRS 1.24 b Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
其他綜合損益	X duration, credit	IAS 1.106 d (ii) Disclosure, IAS 1.91 a Disclosure
綜合損益	X duration, credit	IAS 1.106 a Disclosure, IAS 1.82 i Disclosure, IFRS 1.24 b Disclosure
發行權益	X duration, credit	IAS 1.106 d (iii) Disclosure
已付股利	(X) duration, debit	IAS 1.107 Disclosure
業主其他投入之增加(減少)數	X duration, credit	IAS 1.106 d (iii) Disclosure
其他分配予業主之減少(增加)數	(X) duration, debit	IAS 1.106 d (iii) Disclosure
移轉及其他變動之增加(減少)數-權益	X duration, credit	IAS 1.78 e Disclosure
庫藏股交易之增加(減少)數	X duration, credit	IAS 1.109 Disclosure
未導致喪失控制之子公司所有權權益變動之增加(減少)數	X duration, credit	IAS 1.106 d (iii) Disclosure
權益增加(減少)總額	X duration, credit	IAS 1.78 e Disclosure
期末權益	X instant, credit	IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.24 a Disclosure

[610005] 權益變動表-單獨財務報表

權益變動表 [抽象元素]

權益變動表 [表格]	table	IAS 1.106 Disclosure
權益之組成部分 [軸]	axis	IAS 1.106 Disclosure
權益 [欄項目]	member [default]	IAS 1.106 Disclosure
已發行股本 [欄項目]	member	IAS 1.106 Disclosure
股份溢價 [欄項目]	member	IAS 1.106 Disclosure
庫藏股 [欄項目]	member	IAS 1.106 Disclosure
其他權益 [欄項目]	member	IAS 1.106 Disclosure
其他準備 [欄項目]	member	IAS 1.106 Disclosure
重估增值 [欄項目]	member	IAS 1.106 Common practice
換算兌換差額準備 [欄項目]	member	IAS 1.106 Common practice
現金流量避險準備 [欄項目]	member	IAS 1.106 Common practice
國外營運機構淨投資避險準備 [欄項目]	member	IAS 1.106 Disclosure
確定福利計畫之精算損益準備 [欄項目]	member	IAS 1.106 Common practice
重新衡量備供出售金融資產損益準備 [欄項目]	member	IAS 1.106 Common practice
股份基礎給付準備 [欄項目]	member	IAS 1.106 Disclosure
保留盈餘 [欄項目]	member	IAS 1.106 Disclosure
權益變動表 [行項目]	line items	

期初權益	X instant, credit	IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.24 a Disclosure
會計政策變動之增加(減少)數	X duration, credit	IAS 1.106 b Disclosure
錯誤更正之增加(減少)數	X duration, credit	IAS 1.106 b Disclosure
權益之變動 [抽象元素]		
綜合損益 [抽象元素]		
(損)益	X duration, credit	IAS 1.106 d (i) Disclosure, IAS 1.82 f Disclosure, IFRS 1.24 b Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
其他綜合損益	X duration, credit	IAS 1.106 d (ii) Disclosure, IAS 1.91 a Disclosure
綜合損益	X duration, credit	IAS 1.106 a Disclosure, IAS 1.82 i Disclosure, IFRS 1.24 b Disclosure
發行權益	X duration, credit	IAS 1.106 d (iii) Disclosure
已付股利	(X) duration, debit	IAS 1.107 Disclosure
業主其他投入之增加(減少)數	X duration, credit	IAS 1.106 d (iii) Disclosure
其他分配予業主之減少(增加)數	(X) duration, debit	IAS 1.106 d (iii) Disclosure
移轉及其他變動之增加(減少)數-權益	X duration, credit	IAS 1.78 e Disclosure
庫藏股交易之增加(減少)數	X duration, credit	IAS 1.109 Disclosure
未導致喪失控制之子公司所有權權益變動之增加(減少)數	X duration, credit	IAS 1.106 d (iii) Disclosure
權益增加(減少)總額	X duration, credit	IAS 1.78 e Disclosure
期末權益	X instant, credit	IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.24 a Disclosure

[710000] 可用於福利之淨資產變動表

可用於福利之淨資產變動表 [抽象元素]

淨資產	X instant, debit	IAS 26.35 a (i) Disclosure
可用於福利之資產之評價基礎說明	text	IAS 26.35 a (ii) Disclosure
超過可用於福利之淨資產5%或任何類別或類型證券5%之投資明細之解釋	text	IAS 26.35 a (iii) Disclosure
任何投資於僱主之明細之解釋	text	IAS 26.35 a (iv) Disclosure

已承諾退休福利之精算現值以外之負債	X instant, credit	IAS 26.35 a (v) Disclosure
可用於福利之淨資產變動之調節 [抽象元素]		
雇主提撥	X duration, credit	IAS 26.35 b (i) Disclosure
員工提撥	X duration, credit	IAS 26.35 b (ii) Disclosure
投資收益	X duration, credit	IAS 26.35 b (iii) Disclosure
其他收益	X duration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 26.35 b (iv) Disclosure
已付或應付福利	X duration, debit	IAS 26.35 b (v) Disclosure
管理費用	X duration, debit	IAS 1.103 Example, IAS 1.99 Disclosure, IAS 26.35 b (vi) Disclosure
其他費用-依性質別	X duration, debit	IAS 1.102 Example, IAS 1.99 Disclosure, IAS 26.35 b (vii) Disclosure
所得稅費用	X duration, debit	IAS 1.82 d Disclosure, IAS 26.35 b (viii) Disclosure, IFRS 8.23 h Disclosure, IFRS 8.28 e Disclosure
處分投資及投資價值變動之(損)益	X duration, credit	IAS 26.35 b (ix) Disclosure
轉自(入)其他退休福利計畫	X duration, credit	IAS 26.35 b (x) Disclosure
提撥資金政策之說明	text	IAS 26.35 c Disclosure
已承諾退休福利之精算現值	X duration	IAS 26.35 d Disclosure
所作重大精算假設及用以計算已承諾退休福利精算現值之方法之說明	text	IAS 26.35 e Disclosure
退休福利計畫之說明	text	IAS 26.36 Disclosure
雇主之名稱及所包括之員工團體	text	IAS 26.36 a Disclosure
正收受福利之退休福利計畫參與者人數	X.XX duration	IAS 26.36 b Disclosure
退休福利計畫其他參與者人數	X.XX duration	IAS 26.36 b Disclosure
退休福利計畫類型之說明	text	IAS 26.36 c Disclosure
參與者是否對退休福利計畫提撥之解釋	text	IAS 26.36 d Disclosure
已對參與者承諾之退休福利之說明	text	IAS 26.36 e Disclosure
任何退休福利計畫終止條款之說明	text	IAS 26.36 f Disclosure
退休福利計畫說明變動之解釋	text	IAS 26.36 g Disclosure
[81000] 附註-公司資訊及遵循國際財務報導準則之聲明		
附註及其他解釋性資訊之揭露 [文字區塊]		IAS 1 - Structure and content Disclosure
報導企業之名稱或其他辨識之方式	text	IAS 1.51 a Disclosure
企業所在地	text	IAS 1.138 a Disclosure
個體之法律形式	text	IAS 1.138 a Disclosure
公司註冊地之國家	text	IAS 1.138 a Disclosure
企業辦公場所登記之地址	text	IAS 1.138 a Disclosure
主要營業場所	text	IAS 1.138 a Disclosure
企業營運及主要活動之性質說明	text	IAS 1.138 b Disclosure
母公司個體名稱	text	IAS 1.138 c Disclosure, IAS 24.12 Disclosure, Effective 2011-01-01 IAS 24.13 Disclosure
集團之最終母公司名稱	text	IAS 1.138 c Disclosure, IAS 24.12 Disclosure, Effective 2011-01-01 IAS 24.13 Disclosure
有限存續期間企業之存續年限	text	IAS 1.138 d Disclosure
遵循國際財務報導準則之聲明	text	IAS 1.114 a Disclosure, IAS 1.16 Presentation, IAS 21.55 Disclosure
管理階層就偏離之後果斷定是否公允表達	text	IAS 1.20 a Disclosure
偏離國際財務報導準則之解釋	text	IAS 1.20 b Disclosure, IAS 1.20 c Disclosure
偏離國際財務報導準則之財務影響之解釋	text	IAS 1.20 d Disclosure
國際財務報導準則規範之性質及何以斷定該規範與公允表達衝突之解釋	text	IAS 1.23 a Disclosure
為達成公允表達所須調整之解釋	text	IAS 1.23 b Disclosure
企業持續作為繼續經營個體之能力之不確定性說明	text	IAS 1.25 Disclosure
非以繼續經營個體基礎編製財務報表之事實及基礎之解釋	text	IAS 1.25 Disclosure
財務報表何以未按繼續經營個體基礎編製之解釋	text	IAS 1.25 Disclosure
採用較長或較短報導期間之理由之說明	text	IAS 1.36 a Disclosure
財務報表無法完全比較之理由之說明	text	IAS 1.36 b Disclosure
重分類或表達變動之性質說明	text	IAS 1.41 a Disclosure
重分類或表達變動之理由之說明	text	IAS 1.41 c Disclosure
比較金額之重分類實務上不可行之理由之說明	text	IAS 1.42 a Disclosure
提供比較資訊之必要調整之性質說明	text	IAS 1.42 b Disclosure
重大會計政策之彙總揭露 [文字區塊]		IAS 1.114 b Disclosure
編製財務報表所採用衡量基礎之解釋	text	IAS 1.117 a Disclosure
與了解財務報表攸關之其他會計政策之說明	text	IAS 1.117 b Disclosure

於採用對已認列金額具重大影響之企業會計政策時，管理階層判斷之解釋/管理階層就採用對已認列金額具重大影響之企業會計政策所作判斷之解釋	text	IAS 1.122 Disclosure
具有導致重大調整之重大風險之估計不確定性來源之解釋	text	IAS 1.125 Disclosure, IFRIC 14.10 Disclosure
於下一財務年度內有重大調整之重大風險之資產及負債性質說明	text	IAS 1.125 a Disclosure
於下一財務年度內有重大調整之重大風險之資產及負債帳面金額說明	text	IAS 1.125 b Disclosure
管理資本之目標、政策及程序之揭露 [文字區塊]		IAS 1.134 Disclosure
管理資本之目標、政策及程序之揭露 [抽象元素]		
管理資本之目標、政策及程序之揭露 [表格]	table	IAS 1.136 Disclosure
資本規範 [軸]	axis	IAS 1.136 Disclosure
資本規範 [欄項目]	member [default]	IAS 1.136 Disclosure
管理資本之目標、政策及程序之揭露 [行項目]	line items	
有關企業管理資本之目標、政策及程序之質性資訊	text	IAS 1.135 a Disclosure
有關企業作為資本管理之項目之量總量化資料	text	IAS 1.135 b Disclosure
企業管理資本之目標、政策及程序與作為資本管理項目之變動說明	text	IAS 1.135 c Disclosure
企業是否遵循所有外部所加之資本規範之資訊	text	IAS 1.135 d Disclosure
有關未遵循外部所加資本規範之後果之資訊	text	IAS 1.135 e Disclosure
認列為分配予業主之每股股利	X.XX duration	IAS 1.107 Disclosure
通過發布財務報表前，已擬議或宣告但尚未認列為分配予業主之股利	X duration	IAS 1.137 a Disclosure
通過發布財務報表前，已擬議或宣告但尚未認列為分配予業主之每股股利	X.XX duration	IAS 1.137 a Disclosure
未認列之累積特別股股利	X duration	IAS 1.137 b Disclosure
通過發布財務報表前所宣告待分配予業主之非現金資產之性質說明	text	IFRIC 17.17 a Disclosure
通過發布財務報表前所宣告分配予業主之非現金資產	X instant, debit	IFRIC 17.17 b Disclosure
通過發布財務報表前所宣告分配予業主之非現金資產-按公允價值	X instant, debit	IFRIC 17.17 c Disclosure
應付股利	X instant, credit	IFRIC 17.16 a Disclosure
待分配予業主之非現金資產公允價值變動產生之應付股利增加(減少)數	X duration, credit	IFRIC 17.16 b Disclosure
重分類至金融負債之權益	X duration	IAS 1.80A Disclosure
重分類至權益之金融負債	X duration	IAS 1.80A Disclosure
[811000] 附註-會計政策、會計估計變動及錯誤		
會計政策、會計估計變動及錯誤之揭露 [文字區塊]		IAS 8 - Accounting policies Disclosure
首次適用準則或解釋之說明	text	IAS 8.28 Disclosure
自願性會計政策變動之說明	text	IAS 8.29 Disclosure
尚未適用之新準則或新解釋之解釋	text	IAS 8.30 a Disclosure
首次適用新準則或解釋之預期影響之說明	text	IAS 8.30 b Disclosure
與會計政策變動相關之調整金額其決定係實務上不可行之理由之解釋	text	IAS 8.28 h Disclosure, IAS 8.29 e Disclosure
會計估計變動之性質及金額之說明	text	IAS 8.39 Disclosure
會計估計變動金額(之估計)於實務上不可行之事實說明	text	IAS 8.40 Disclosure
前期會計錯誤之性質、金額及更正說明	text	IAS 8.49 Disclosure
與前期錯誤相關之更正金額其決定係實務上不可行之理由之解釋	text	IAS 8.49 d Disclosure
[813000] 附註-期中財務報導		
期中財務報導之揭露 [文字區塊]		IAS 34 - Content of an interim financial report Disclosure
期中財務報表所採用會計政策及計算方法之解釋	text	IAS 34.16 a Disclosure
期中營運之季節性或週期性之解釋	text	IAS 34.16 b Disclosure
影響資產、負債、權益、淨利或現金流量之項目，因其性質、規模或發生頻率而屬異常者，其性質及金額之解釋	text	IAS 34.16 c Disclosure
前期中間或前期財務年度已報導金額估計變動之性質及金額之解釋	text	IAS 34.16 d Disclosure
債務及權益證券之發行、再買回及償還之解釋	text	IAS 34.16 e Disclosure
已付股利-普通股	X duration, debit	IAS 34.16 f Disclosure
已付股利-其他股份	X duration, debit	IAS 34.16 f Disclosure
已付股利-每股普通股	X.XX duration	IAS 34.16 f Disclosure
已付股利-每股其他股份	X.XX duration	IAS 34.16 f Disclosure
尚未反映之期中期間結束後重大事項之解釋	text	IAS 34.16 h Disclosure
期中期間企業組成變動影響之解釋	text	IAS 34.16 i Disclosure
或有負債或有資產變動之解釋	text	IAS 34.16 j Disclosure
期中財務報告遵循國際財務報導準則(如已適用時)之說明	text	IAS 34.19 Disclosure
最後期中間之估計變動之性質及金額之說明	text	IAS 34.26 Disclosure
[815000] 附註-報導期間後事項		
報導期間後事項之揭露 [文字區塊]		IAS 10 - Disclosure Disclosure
核准單位之解釋	text	IAS 10.17 Disclosure
通過發布財務報表之日	yyyy-mm-dd	IAS 10.17 Disclosure
企業之業主或其他人有權於財務報表發布後修正財務報表之事實之解釋	text	IAS 10.17 Disclosure
報導期間後非調整事項之揭露 [文字區塊]		IAS 10.21 Disclosure

報導期間後非調整事項之揭露 [抽象元素]		
報導期間後非調整事項之揭露 [表格]	table	IAS 10.21 Disclosure
報導期間後之非調整事項 [軸]	axis	IAS 10.21 Disclosure
非調整事項 [欄項目]	member [default]	IAS 10.21 Disclosure
重要企業合併 [欄項目]	member	IAS 10.22 a Common practice
主要子公司之處分 [欄項目]	member	IAS 10.22 a Common practice
終止營業單位計畫之宣布 [欄項目]	member	IAS 10.22 b Common practice
資產之重大購買 [欄項目]	member	IAS 10.22 c Common practice
將資產分類為待出售 [欄項目]	member	IAS 10.22 c Common practice
資產之其他處分 [欄項目]	member	IAS 10.22 c Common practice
政府對主要資產之徵收 [欄項目]	member	IAS 10.22 c Common practice
主要生產廠房之損毀 [欄項目]	member	IAS 10.22 d Common practice
宣布或開始進行重大重組 [欄項目]	member	IAS 10.22 e Common practice
重大普通股交易 [欄項目]	member	IAS 10.22 f Common practice
潛在普通股交易 [欄項目]	member	IAS 10.22 f Common practice
資產價格或外幣匯率之異常大幅改變 [欄項目]	member	IAS 10.22 g Common practice
已立法或已公布稅率或稅法之變動 [欄項目]	member	IAS 10.22 h Common practice
簽訂重大承諾或有負債 [欄項目]	member	IAS 10.22 i Common practice
重大訴訟開始日 [欄項目]	member	IAS 10.22 j Common practice
報導期間後非調整事項之揭露 [行項目]	line items	
報導期間後非調整事項之性質說明	text	IAS 10.21 a Disclosure
報導期間後非調整事項之財務影響之解釋	text	IAS 10.21 b Disclosure
未認為負債之股利	X instant, credit	IAS 10.13 Disclosure
[816000] 附註-高度通貨膨脹報導		
高度通貨膨脹報導之揭露 [文字區塊]		IAS 29 - Disclosures Disclosure
先前期間之財務報表及相對應數字已因功能性貨幣之一般購買力變動而重編之事實之解釋	text	IAS 29.39 a Disclosure
已依功能性貨幣一般購買力變動重編之財務報表之基礎說明	text	IAS 29.39 b Disclosure
物價指數之認定	text	IAS 29.39 c Disclosure
物價指數水準	X.XX instant	IAS 29.39 c Disclosure
物價指數變動	X.XX duration	IAS 29.39 c Disclosure
淨貨幣部位之利益(損失)	X duration, credit	IAS 29.9 Presentation
[817000] 附註-企業合併		
企業合併之揭露 [文字區塊]		IFRS 3 - Disclosures Disclosure
當期完成之企業合併之性質及財務影響之說明	text	IFRS 3.59 a Disclosure
報導期間後但在通過發布財務報表前完成之企業合併之性質及財務影響之說明	text	IFRS 3.59 b Disclosure
與企業合併相關之調整數之財務影響之解釋	text	IFRS 3.61 Disclosure
有關企業合併之性質及財務影響之額外資訊	text	IFRS 3.63 Disclosure
企業合併之揭露 [抽象元素]		
企業合併之揭露 [表格]	table	IFRS 3.B64 q Disclosure
企業合併 [軸]	axis	IFRS 3.B64 q Disclosure
企業合併 [欄項目]	member [default]	IFRS 3.B64 q Disclosure
個別非重大之企業合併之彙總數 [欄項目]	member	IFRS 3.B65 Disclosure
企業合併之揭露 [行項目]	line items	
被收購者名稱	text	IFRS 3.B64 a Disclosure
被收購者之說明	text	IFRS 3.B64 a Disclosure
收購日	yyyy-mm-dd	IFRS 3.B64 b Disclosure
已取得表決權權益之百分比	X.XX instant	IFRS 3.B64 c Disclosure
企業合併之主要理由之說明	text	IFRS 3.B64 d Disclosure
收購者如何取得對被收購者之控制之說明	text	IFRS 3.B64 d Disclosure
已認列商譽形成因素之說明	text	IFRS 3.B64 e Disclosure
總移轉對價之收購日公允價值	X instant	IFRS 3.B64 f Disclosure
已移轉現金	X instant, debit	IFRS 3.B64 f (i) Disclosure
已移轉之其他有形或無形資產	X instant, debit	IFRS 3.B64 f (ii) Disclosure
已發生負債	X instant, credit	IFRS 3.B64 f (iii) Disclosure
收購者之權益	X instant, credit	IFRS 3.B64 f (iv) Disclosure
已發行或應發行之工具或權益之數量	X.XX instant	IFRS 3.B64 f (iv) Disclosure
決定工具或權益公允價值之方法	text	IFRS 3.B64 f (iv) Disclosure
於收購日認列之或有對價協議及補償性資產	X instant, debit	IFRS 3.B64 g (i) Disclosure
或有對價協議及補償性資產之協議說明	text	IFRS 3.B64 g (ii) Disclosure
決定或有對價協議及補償性資產支付金額之基礎說明	text	IFRS 3.B64 g (ii) Disclosure
或有對價協議及補償性資產最終金額區間之估計說明	text	IFRS 3.B64 g (iii) Disclosure

或有對價協議及補償性資產最終金額區間無法估計之事實及理由之說明	text	IFRS 3.B64 g (iii) Disclosure
對或有對價協議及補償性資產給付之最高金額並無上限之事實之解釋	text	IFRS 3.B64 g (iii) Disclosure
所取得應收款之公允價值	X instant, debit	IFRS 3.B64 h (i) Disclosure
所取得應收款之應收合約總額	X instant, debit	IFRS 3.B64 h (ii) Disclosure
所取得之應收款於收購日不預期收回之合約現金流量之最佳估計	X duration	IFRS 3.B64 h (iii) Disclosure
所取得資產及所承擔負債之每一主要類別於收購日認列之金額說明	text	IFRS 3.B64 i Disclosure
對每一已認列或有負債國際會計準則第37號第85段所規定之資訊	text	IFRS 3.B64 j Disclosure
當或有負債因公允價值無法可靠衡量而未認列時國際會計準則第37號第86段所規定之資訊	text	IFRS 3.B64 j (i) Disclosure
負債無法可靠衡量之理由之說明	text	IFRS 3.B64 j (ii) Disclosure
預期報稅時可減除之商譽	X instant, debit	IFRS 3.B64 k Disclosure
與企業合併中取得資產及承擔負債分別認列之交易之解釋	text	IFRS 3.B64 l Disclosure, IFRS 3.B64 m Disclosure
廉價購買交易所認列之利益	X duration, credit	IFRS 3.B64 n (i) Disclosure
廉價購買交易之利益於綜合損益表認列之單行項目之說明	text	IFRS 3.B64 n (i) Disclosure
廉價購買交易產生利益之理由之說明	text	IFRS 3.B64 n (ii) Disclosure
於收購日認列之被收購者之非控制權益	X instant, credit	IFRS 3.B64 o (i) Disclosure
收購日認列被收購者非控制權益之衡量基礎之說明	text	IFRS 3.B64 o (i) Disclosure
用以決定按公允價值衡量之被收購者非控制權益之評價技術及主要模式輸入值之說明	text	IFRS 3.B64 o (ii) Disclosure
收購者於收購日前已持有被收購者權益之收購日公允價值	X instant, credit	IFRS 3.B64 p (i) Disclosure
企業合併前收購者已持有之被收購者權益重新衡量至公允價值所認列之利益(損失)	X duration, credit	IFRS 3.B64 p (ii) Disclosure
因重新衡量權益至公允價值所產生之利益或損失於綜合損益表認列之單行項目之說明	text	IFRS 3.B64 p (ii) Disclosure
被收購者之收入	X duration, credit	IFRS 3.B64 q (i) Disclosure
被收購者之(損)益	X duration, credit	IFRS 3.B64 q (i) Disclosure
假定於期初已發生合併之合併後個體之收入	X duration, credit	IFRS 3.B64 q (ii) Disclosure
假定於期初已發生合併之合併後個體之(損)益	X duration, credit	IFRS 3.B64 q (ii) Disclosure
企業合併之原始會計處理不完整之理由之說明	text	IFRS 3.B67 a (i) Disclosure
原始會計處理不完整之資產、負債、權益或對價項目之金額說明	text	IFRS 3.B67 a (ii) Disclosure
在衡量期間任何對特定資產、負債、非控制權益或對價項目所認列調整之性質及金額之說明	text	IFRS 3.B67 a (iii) Disclosure
或有對價已認列金額變動之解釋	text	IFRS 3.B67 b (i) Disclosure
或有對價最終金額(未折現)之區間變動及其理由之解釋	text	IFRS 3.B67 b (ii) Disclosure
用以衡量或有對價之評價技術及主要模式輸入值之說明	text	IFRS 3.B67 b (iii) Disclosure
國際會計準則第37號第84及85段規定之每一類負債準備之資訊說明	text	IFRS 3.B67 c Disclosure
商譽變動之調節 [抽象元素]		
商譽-期初總額	X instant, debit	IFRS 3.B67 d (i) Disclosure, IFRS 3.B67 d (viii) Disclosure
商譽-期初累計減損損失	X instant, credit	IFRS 3.B67 d (viii) Disclosure, IFRS 3.B67 d (i) Disclosure
期初商譽	X instant, debit	IAS 1.54 c Disclosure, IAS 36.134 a Disclosure, IAS 36.135 a Disclosure, IFRS 3.B67 d Disclosure
商譽之變動 [抽象元素]		
額外認列者-商譽	X duration, debit	IFRS 3.B67 d (ii) Disclosure
遞延所得稅之後續認列-商譽	X duration, debit	IFRS 3.B67 d (iii) Disclosure
分類為待出售之減少數-商譽	(X) duration, credit	IFRS 3.B67 d (iv) Disclosure
先前未納入分類為待出售處分群組所除列之商譽	(X) duration, credit	IFRS 3.B67 d (iv) Disclosure
認列於損益之減損損失-商譽	(X) duration	IFRS 3.B67 d (v) Disclosure
淨兌換差額之增加(減少)數-商譽	X duration, debit	IFRS 3.B67 d (vi) Disclosure
移轉及其他變動之增加(減少)數-商譽	X duration, debit	IFRS 3.B67 d (vii) Disclosure
商譽增加(減少)總額	X duration, debit	IFRS 3.B67 d Disclosure
商譽-期末總額	X instant, debit	IFRS 3.B67 d (i) Disclosure, IFRS 3.B67 d (viii) Disclosure
商譽-期末累計減損損失	X instant, credit	IFRS 3.B67 d (viii) Disclosure, IFRS 3.B67 d (i) Disclosure
期末商譽	X instant, debit	IAS 1.54 c Disclosure, IAS 36.134 a Disclosure, IAS 36.135 a Disclosure, IFRS 3.B67 d Disclosure
與企業合併所取得可辨認資產或所承擔負債相關之利益(損失)	X duration, credit	IFRS 3.B67 e (i) Disclosure
與企業合併所取得可辨認資產或所承擔負債相關之利益或損失之解釋	text	IFRS 3.B67 e (i) Disclosure
利益(損失)因其具相當之規模、性質或發生頻率以致其揭露對了解合併後個體之財務報表係屬攸關	X duration, credit	IFRS 3.B67 e (ii) Disclosure
利益或損失之解釋, 該利益或損失因其具相當之規模、性質或發生頻率以致其揭露對了解合併後個體之財務報表係屬攸關	text	IFRS 3.B67 e (ii) Disclosure
每一企業合併資訊之揭露於實務上不可行之事實及為何不可行之解釋	text	IFRS 3.B64 q Disclosure
企業合併之原始會計處理不完整時, 無法揭露之項目及其理由之解釋	text	IFRS 3.B66 Disclosure
[818000] 附註-關係人		
關係人之揭露 [文字區塊]		IAS 24.18 Disclosure

母公司個體名稱	text	IAS 1.138 c Disclosure, IAS 24.12 Disclosure, Effective 2011-01-01 IAS 24.13 Disclosure
集團之最終母公司名稱	text	IAS 1.138 c Disclosure, IAS 24.12 Disclosure, Effective 2011-01-01 IAS 24.13 Disclosure
編製合併報表供大眾使用之最高層級母公司個體名稱	text	IAS 24.12 Disclosure, Effective 2011-01-01 IAS 24.13 Disclosure
母子公司間關係之解釋	text	IAS 24.12 Disclosure, Effective 2011-01-01 IAS 24.13 Disclosure
主要管理階層薪酬-短期員工福利	X duration, debit	IAS 24.16 a Disclosure, Effective 2011-01-01 IAS 24.17 a Disclosure
主要管理階層薪酬-退職後福利	X duration, debit	IAS 24.16 b Disclosure, Effective 2011-01-01 IAS 24.17 b Disclosure
主要管理階層薪酬-其他長期福利	X duration, debit	IAS 24.16 c Disclosure, Effective 2011-01-01 IAS 24.17 c Disclosure
主要管理階層薪酬-離職福利	X duration, debit	IAS 24.16 d Disclosure, Effective 2011-01-01 IAS 24.17 d Disclosure
主要管理階層薪酬-股份基礎給付	X duration, debit	IAS 24.16 e Disclosure, Effective 2011-01-01 IAS 24.17 e Disclosure
主要管理階層薪酬	X duration, debit	IAS 24.16 Disclosure, Effective 2011-01-01 IAS 24.17 Disclosure
關係人間交易之揭露 [文字區塊]		IAS 24.18 Disclosure, Effective 2011-01-01 IAS 24.19 Disclosure
關係人間交易之揭露 [抽象元素]		
關係人間交易之揭露 [表格]	table	IAS 24.18 Disclosure, Effective 2011-01-01 IAS 24.19 Disclosure
關係人種類 [軸]	axis	IAS 24.18 Disclosure, Effective 2011-01-01 IAS 24.19 Disclosure
關係人 [欄項目]	member [default]	IAS 24.18 Disclosure, Effective 2011-01-01 IAS 24.19 Disclosure
母公司 [欄項目]	member	IAS 24.18 a Disclosure, Effective 2011-01-01 IAS 24.19 a Disclosure
聯合控制或重大影響 [欄項目]	member	IAS 24.18 b Disclosure, Effective 2011-01-01 IAS 24.19 b Disclosure
子公司 [欄項目]	member	IAS 24.18 c Disclosure, Effective 2011-01-01 IAS 24.19 c Disclosure, IAS 27.42 b Disclosure, IAS 27.43 b Disclosure
關聯企業 [欄項目]	member	IAS 24.18 d Disclosure, Effective 2011-01-01 IAS 24.19 d Disclosure, IAS 27.42 b Disclosure, IAS 27.43 b Disclosure
個體為合資控制者之合資 [欄項目]	member	IAS 24.18 e Disclosure, Effective 2011-01-01 IAS 24.19 e Disclosure
個體或母公司之主要管理階層 [欄項目]	member	IAS 24.18 f Disclosure, Effective 2011-01-01 IAS 24.19 f Disclosure
其他關係人 [欄項目]	member	IAS 24.18 g Disclosure, Effective 2011-01-01 IAS 24.19 g Disclosure
關係人間交易之揭露 [行項目]	line items	
關係人交易之說明	text	IAS 24.17 Disclosure, Effective 2011-01-01 IAS 24.18 Disclosure
關係人關係之性質說明	text	IAS 24.17 Disclosure, Effective 2011-01-01 IAS 24.18 Disclosure
關係人交易	X duration	IAS 24.17 a Disclosure, Effective 2011-01-01 IAS 24.18 a Disclosure
關係人交易之未結清餘額	X instant, debit	IAS 24.17 b Disclosure, Effective 2011-01-01 IAS 24.18 b Disclosure
關係人交易未結清餘額之條款及條件之解釋	text	IAS 24.17 b (i) Disclosure, Effective 2011-01-01 IAS 24.18 b (i) Disclosure
關係人交易未結清餘額所提供或收受保證之詳細資訊之解釋	text	IAS 24.17 b (ii) Disclosure, Effective 2011-01-01 IAS 24.18 b (ii) Disclosure
與關係人交易未結清餘額相關之呆帳準備	X instant, credit	IAS 24.17 c Disclosure, Effective 2011-01-01 IAS 24.18 c Disclosure
當期對關係人交易所認列之壞帳及呆帳費用	X instant, debit	IAS 24.17 d Disclosure, Effective 2011-01-01 IAS 24.18 d Disclosure
企業是否適用國際會計準則第24號第25段豁免之解釋	text	Effective 2011-01-01 IAS 24.26 Disclosure
政府之名稱及與政府關係之性質	text	Effective 2011-01-01 IAS 24.26 a Disclosure
重大交易之性質及金額之解釋	text	Effective 2011-01-01 IAS 24.26 b (i) Disclosure
整體而言係屬重大之其他交易之說明	text	Effective 2011-01-01 IAS 24.26 b (ii) Disclosure
[819100] 附註-首次採用		
首次採用之揭露 [文字區塊]		IFRS 1 - Presentation and disclosure Disclosure

依先前之一般公認會計原則編製之比較資訊之揭露 [文字區塊]		IFRS 1.23 Disclosure
依先前之一般公認會計原則編製之比較資訊之揭露 [抽象元素]		
依先前之一般公認會計原則編製之比較資訊之揭露 [表格]	table	IFRS 1.24 Disclosure
自先前之一般公認會計原則轉換至國際財務報導準則之財務影響 [軸]	axis	IFRS 1.24 Disclosure
國際財務報導準則 [欄項目]	member [default]	IFRS 1.24 Disclosure
先前之一般公認會計原則 [欄項目]	member	IFRS 1.24 Disclosure, IFRS 1.29 Disclosure, IFRS 1.30 Disclosure
轉換至國際財務報導準則之影響 [欄項目]	member	IFRS 1.24 Disclosure
依先前之一般公認會計原則編製之比較資訊之揭露 [行項目]	line items	
權益	X instant, credit	IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.24 a Disclosure
綜合損益	X duration, credit	IAS 1.106 a Disclosure, IAS 1.82 i Disclosure, IFRS 1.24 b Disclosure
(損)益	X duration, credit	IAS 1.106 d (i) Disclosure, IAS 1.82 f Disclosure, IFRS 1.24 b Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
轉換對所報導財務狀況影響之解釋	text	IFRS 1.23 Disclosure
轉換對所報導財務績效影響之解釋	text	IFRS 1.23 Disclosure
轉換對所報導現金流量影響之解釋	text	IFRS 1.23 Disclosure, IFRS 1.25 Disclosure
首次採用者對期中財務報表揭露之解釋或交互索引	text	IFRS 1.33 Disclosure
重新指定之金融資產及負債之揭露 [文字區塊]		IFRS 1 - Presentation and disclosure Disclosure
重新指定之金融資產及負債之揭露 [抽象元素]		
重新指定之金融資產及負債之揭露 [表格]	table	IFRS 1.29 Disclosure
再指定 [軸]	axis	IFRS 1.29 Disclosure
再指定 [欄項目]	member [default]	IFRS 1.29 Disclosure
先前之一般公認會計原則 [欄項目]	member	IFRS 1.24 Disclosure, IFRS 1.29 Disclosure, IFRS 1.30 Disclosure
再指定金額 [欄項目]	member	IFRS 1.29 Disclosure
重新指定之金融資產及負債之揭露 [行項目]	line items	
再指定金融資產	X instant, debit	IFRS 1.29 Disclosure
再指定為備供出售之金融資產	X instant, debit	IFRS 1.29 Disclosure
再指定為透過損益按公允價值衡量之金融資產	X instant, debit	IFRS 1.29 Disclosure
再指定為透過損益按公允價值衡量之金融負債	X instant, credit	IFRS 1.29 Disclosure
重新指定金融負債之說明	text	IFRS 1.29 Disclosure
重新指定金融資產之說明	text	IFRS 1.29 Disclosure
作為認定成本之項目公允價值之揭露 [文字區塊]		IFRS 1.30 Disclosure
作為認定成本之項目公允價值之揭露 [抽象元素]		
作為認定成本之項目公允價值之揭露 [表格]	table	IFRS 1.30 Disclosure
公允價值作為認定成本 [軸]	axis	IFRS 1.30 Disclosure
公允價值之彙總數 [欄項目]	member [default]	IFRS 1.30 a Disclosure
先前之一般公認會計原則 [欄項目]	member	IFRS 1.24 Disclosure, IFRS 1.29 Disclosure, IFRS 1.30 Disclosure
對先前之一般公認會計原則報導之帳面金額所作之彙總調整數 [欄項目]	member	IFRS 1.30 b Disclosure
作為認定成本之項目公允價值之揭露 [行項目]	line items	
作為認定成本之無形資產公允價值	X instant, debit	IFRS 1.30 Disclosure
作為認定成本之不動產、廠房及設備公允價值	X instant, debit	IFRS 1.30 Disclosure
作為認定成本之投資性不動產公允價值	X instant, debit	IFRS 1.30 Disclosure
以先前之一般公認會計原則帳面金額為認定成本之投資認定成本	X instant	IFRS 1.31 a Disclosure
以公允價值為認定成本之投資認定成本	X instant	IFRS 1.31 b Disclosure
對先前之一般公認會計原則報導之帳面金額所作之調整數	X instant	IFRS 1.31 c Disclosure
[822100] 附註-不動產、廠房及設備		
不動產、廠房及設備之揭露 [文字區塊]		IAS 16 - Disclosure Disclosure
不動產、廠房及設備之揭露 [抽象元素]		
不動產、廠房及設備之揭露 [表格]	table	IAS 16.73 Disclosure
不動產、廠房及設備類別 [軸]	axis	IAS 16.73 Disclosure
不動產、廠房及設備 [欄項目]	member [default]	IAS 16.73 Disclosure, IAS 17.31 a Disclosure, IAS 36.127 Disclosure
土地及建築物 [欄項目]	member	IAS 16.37 b Common practice
土地 [欄項目]	member	IAS 16.37 a Common practice
建築物 [欄項目]	member	IAS 16.37 b Common practice
機器 [欄項目]	member	IAS 16.37 c Common practice
汽車 [欄項目]	member	IAS 16.37 Common practice
船舶 [欄項目]	member	IAS 16.37 d Common practice

航空器 [欄項目]	member	IAS 16.37 e Common practice
汽車 [欄項目]	member	IAS 16.37 f Common practice
裝修及裝潢 [欄項目]	member	IAS 16.37 g Common practice
辦公設備 [欄項目]	member	IAS 16.37 h Common practice
有形探勘及評估資產 [欄項目]	member	IFRS 6.25 Disclosure
在建工程 [欄項目]	member	IAS 16.37 Common practice
其他不動產、廠房及設備 [欄項目]	member	IAS 16.37 Common practice
不動產、廠房及設備之揭露 [行項目]	line items	
衡量基礎-不動產、廠房及設備	text	IAS 16.73 a Disclosure
折舊方法-不動產、廠房及設備	text	IAS 16.73 b Disclosure
耐用年限或折舊率-不動產、廠房及設備	text	IAS 16.73 c Disclosure
重估價基準日-不動產、廠房及設備	text	IAS 16.77 a Disclosure
重估價所使用之獨立評價人員之解釋-不動產、廠房及設備	text	IAS 16.77 b Disclosure
重估價方法及假設之解釋-不動產、廠房及設備	text	IAS 16.77 c Disclosure
不動產、廠房及設備變動之調節 [抽象元素]		
不動產、廠房及設備-期初總額	X instant, debit	IAS 16.73 d Disclosure
不動產、廠房及設備-期初累計折舊及減損	(X) instant, credit	IAS 16.73 d Disclosure
期初不動產、廠房及設備	X instant, debit	IAS 1.54 a Disclosure, IAS 16.73 e Disclosure
不動產、廠房及設備之變動 [抽象元素]		
由企業合併以外方式增添者-不動產、廠房及設備	X duration, debit	IAS 16.73 e (i) Disclosure
由企業合併取得者-不動產、廠房及設備	X duration, debit	IAS 16.73 e (iii) Disclosure
淨兌換差額之增加(減少)數-不動產、廠房及設備	X duration, debit	IAS 16.73 e (viii) Disclosure
折舊-不動產、廠房及設備	(X) duration, credit	IAS 16.73 e (vii) Disclosure
認列於損益之減損損失-不動產、廠房及設備	(X) duration	IAS 16.73 e (v) Disclosure
認列於損益之減損損失迴轉-不動產、廠房及設備	X duration	IAS 16.73 e (vi) Disclosure
重估價增加(減少)數-不動產、廠房及設備	X duration, debit	IAS 16.73 e (iv) Disclosure
認列於其他綜合損益之減損損失-不動產、廠房及設備	(X) duration	IAS 16.73 e (iv) Disclosure
認列於其他綜合損益之減損損失迴轉-不動產、廠房及設備	X duration	IAS 16.73 e (iv) Disclosure
移轉及其他變動之增加(減少)數-不動產、廠房及設備	X duration, debit	IAS 16.73 e (ix) Disclosure
處分-不動產、廠房及設備	(X) duration, credit	IAS 16.73 e (ii) Disclosure
分類為待出售之減少數-不動產、廠房及設備	(X) duration, credit	IAS 16.73 e (ii) Disclosure
不動產、廠房及設備增加(減少)總額	X duration, debit	IAS 16.73 e Disclosure
不動產、廠房及設備-期末總額	X instant, debit	IAS 16.73 d Disclosure
不動產、廠房及設備-期末累計折舊及減損	(X) instant, credit	IAS 16.73 d Disclosure
期末不動產、廠房及設備	X instant, debit	IAS 1.54 a Disclosure, IAS 16.73 e Disclosure
額外資訊 [抽象元素]		
不動產、廠房及設備-於建造過程中所認列之支出金額	X instant, debit	IAS 16.74 b Disclosure
不動產、廠房及設備-暫時閒置	X instant, debit	IAS 16.79 a Recommended disclosure
不動產、廠房及設備-已提足折舊之總帳面金額	X instant, debit	IAS 16.79 b Disclosure
不動產、廠房及設備-不再積極使用之資產帳面金額	X instant, debit	IAS 16.79 c Disclosure
不動產、廠房及設備-重估價 [抽象元素]		
不動產、廠房及設備-採活絡市場價格之重估價資產之帳面金額	X instant, debit	IAS 16.77 d Disclosure
不動產、廠房及設備-採估計之重估價資產之帳面金額	X instant, debit	IAS 16.77 d Disclosure
不動產、廠房及設備-重估價資產之帳面金額	X instant, debit	IAS 16.77 Disclosure
不動產、廠房及設備-重估價資產按成本之帳面金額	X instant, debit	IAS 16.77 e Disclosure
不動產、廠房及設備-重估增值	X instant, credit	IAS 16.77 f Disclosure
不動產、廠房及設備-供作擔保	X instant, debit	IAS 16.74 a Disclosure
為取得不動產、廠房及設備之合約承諾	X instant, credit	IAS 16.74 c Disclosure
自第三方對不動產、廠房及設備項目之補償	X duration	IAS 16.74 d Disclosure
與帳面金額有重大差異之不動產、廠房及設備之公允價值	X instant, debit	IAS 16.79 d Disclosure
[822200] 附註-探勘及評估資產		
探勘及評估資產之揭露 [文字區塊]		IFRS 6 - Disclosure Disclosure
探勘及評估支出會計政策之說明	text	IFRS 6.24 a Disclosure
由礦產資源探勘及評估所產生之資產	X instant, debit	IFRS 6.24 b Disclosure
由礦產資源探勘及評估所產生之負債	X instant, credit	IFRS 6.24 b Disclosure
由礦產資源探勘及評估所產生之收益	X duration, credit	IFRS 6.24 b Disclosure
由礦產資源探勘及評估所產生之費用	X duration, debit	IFRS 6.24 b Disclosure
礦產資源探勘及評估之現金流入(出)-分類為營業活動	X duration, debit	IFRS 6.24 b Disclosure
礦產資源探勘及評估之現金流入(出)-分類為投資活動	X duration, debit	IFRS 6.24 b Disclosure
[822390] 附註-金融工具		
金融工具之揭露 [文字區塊]		IFRS 7 - Scope Disclosure

金融工具之揭露 [抽象元素]		
金融工具之揭露 [表格]	table	IFRS 7.27B Disclosure, IFRS 7.36 Disclosure
金融工具類別 [軸]	axis	IFRS 7.27B Disclosure, IFRS 7.36 Disclosure
金融工具類別 [欄項目]	member [default]	IFRS 7.27B Disclosure, IFRS 7.36 Disclosure
金融工具之揭露 [行項目]	line items	
屬公允價值層級之第一等級衡量之金融工具	X instant	IFRS 7.27B a Disclosure
屬公允價值層級之第二等級衡量之金融工具	X instant	IFRS 7.27B a Disclosure
屬公允價值層級之第三等級衡量之金融工具	X instant	IFRS 7.27B a Disclosure
屬公允價值層級之第一等級與第二等級間之重大移轉	text	IFRS 7.27B b Disclosure
屬公允價值層級之第三等級衡量之金融工具認列於損益之利益(損失)	X duration, credit	IFRS 7.27B c (i) Disclosure
金融工具屬公允價值層級之第三等級衡量產生之利益(損失)於綜合損益表或損益表之表達位置之說明	text	IFRS 7.27B c (i) Disclosure
屬公允價值層級之第三等級衡量之金融工具認列於其他綜合損益之利益(損失)	X duration, credit	IFRS 7.27B c (ii) Disclosure
屬公允價值層級之第三等級衡量之金融工具之購買	X duration	IFRS 7.27B c (iii) Disclosure
屬公允價值層級之第三等級衡量之金融工具之出售	text	IFRS 7.27B c (iii) Disclosure
屬公允價值層級之第三等級衡量之金融工具之發行	X duration	IFRS 7.27B c (iii) Disclosure
屬公允價值層級之第三等級衡量之金融工具之交割	X duration	IFRS 7.27B c (iii) Disclosure
金融工具轉入公允價值層級之第三等級	text	IFRS 7.27B c (iv) Disclosure
金融工具自公允價值層級之第三等級轉出	X duration	IFRS 7.27B c (iv) Disclosure
金融工具轉入(自)公允價值層級之第三等級之理由	text	IFRS 7.27B c (iv) Disclosure
重大之金融工具轉入(自)公允價值層級之第三等級之說明	text	IFRS 7.27B c (iv) Disclosure
計入損益之報導期間結束日所持有資產或負債之當期利益(損失)	X duration, credit	IFRS 7.27B d Disclosure
於報導期間結束日持有之資產或負債之公允價值衡量利益(損失)於綜合損益表或損益表之表達位置之說明	text	IFRS 7.27B d Disclosure
變更為將造成公允價值重大變動之合理可能替代假設之事實及影響之解釋	text	IFRS 7.27B e Disclosure
最大信用風險之暴險	X instant	IFRS 7.36 a Disclosure
所持有作為擔保之擔保品及其他信用增強之說明	text	IFRS 7.36 b Disclosure
有關未逾期亦未減損金融資產之信用品質之資訊	text	IFRS 7.36 c Disclosure
金融資產其條款已重新協商者之帳面金額	X instant, debit	IFRS 7.36 d Disclosure
金融資產之揭露 [文字區塊]		IFRS 7.6 Disclosure
金融資產之揭露 [抽象元素]		
金融資產之揭露 [表格]	table	IFRS 7.6 Disclosure
金融資產類別 [軸]	axis	IFRS 7.6 Disclosure
金融資產 [欄項目]	member [default]	IAS 36.127 Disclosure, IFRS 7.6 Disclosure
現金及約當現金 [欄項目]	member	IFRS 7.6 Disclosure
應收帳款及其他應收款 [欄項目]	member	IFRS 7.6 Disclosure
其他金融資產 [欄項目]	member	IFRS 7.6 Disclosure
投資 [欄項目]	member	IFRS 7.6 Disclosure
金融資產之揭露 [行項目]	line items	
金融資產種類 [抽象元素]		
透過損益按公允價值衡量之金融資產 [抽象元素]		
透過損益按公允價值衡量之金融資產-於原始認列時指定	X instant, debit	IFRS 7.8 a (i) Disclosure
透過損益按公允價值衡量之金融資產-分類為持有供交易	X instant, debit	IFRS 7.8 a (ii) Disclosure
透過損益按公允價值衡量之金融資產-強制按公允價值衡量	X instant, debit	Effective 2013-01-01 IFRS 7.8 a (ii) Disclosure
透過損益按公允價值衡量之金融資產總額	X instant, debit	IFRS 7.8 a Disclosure
備供出售金融資產	X instant, debit	IFRS 7.8 d Disclosure
持有至到期日投資	X instant, debit	IFRS 7.8 b Disclosure
放款及應收款	X instant, debit	IFRS 7.8 c Disclosure
透過其他綜合損益按公允價值衡量之金融資產	X instant, debit	Effective 2013-01-01 IFRS 7.8 h Disclosure
按攤銷後成本衡量之金融資產	X instant, debit	Effective 2013-01-01 IFRS 7.8 f Disclosure
金融資產總額	X instant, debit	IFRS 7.25 Disclosure
金融資產-按公允價值	X instant, debit	IFRS 7.25 Disclosure
金融資產信用損失之備抵帳戶	X instant	IFRS 7.16 Disclosure
金融資產信用損失備抵帳戶之增加(減少)數	X duration	IFRS 7.16 Disclosure
金融資產減損損失	X duration, debit	IFRS 7.20 e Disclosure
金融負債之揭露 [文字區塊]		IFRS 7.6 Disclosure
金融負債之揭露 [抽象元素]		
金融負債之揭露 [表格]	table	IFRS 7.6 Disclosure
金融負債類別 [軸]	axis	IFRS 7.6 Disclosure
金融負債 [欄項目]	member [default]	IFRS 7.6 Disclosure
應付帳款及其他應付款 [欄項目]	member	IFRS 7.6 Disclosure
其他金融負債 [欄項目]	member	IFRS 7.6 Disclosure

金融負債之揭露 [行項目]	line items	
金融負債種類 [抽象元素]		
透過損益按公允價值衡量之金融負債 [抽項元素]		
透過損益按公允價值衡量之金融負債-分類為持有供交易	X instant, credit	IFRS 7.8 e (ii) Disclosure
透過損益按公允價值衡量之金融負債-於原始認列時指定	X instant, credit	IFRS 7.8 e (i) Disclosure
透過損益按公允價值衡量之金融負債總額	X instant, credit	IFRS 7.8 e Disclosure
按攤銷後成本衡量之金融負債	X instant, credit	IFRS 7.8 f Disclosure, Effective 2013-01-01 IFRS 7.8 g Disclosure
金融負債總額	X instant, credit	IFRS 7.25 Disclosure
金融負債-按公允價值	X instant, credit	IFRS 7.25 Disclosure
指定為透過損益按公允價值衡量之放款及應收款 [抽象元素]		
放款或應收款之最大信用風險之暴險	X instant	IFRS 7.9 a Disclosure
藉由與放款或應收款相關之信用衍生工具或類似工具減少最大信用風險暴險之金額	X instant	IFRS 7.9 b Disclosure
放款或應收款公允價值增加(減少)數-歸因於金融資產信用風險變動者	X duration	IFRS 7.9 c Disclosure
放款或應收款公允價值累計增加(減少)數-歸因於金融資產信用風險變動者	X instant	IFRS 7.9 c Disclosure
與放款或應收款相關信用衍生工具或類似工具之公允價值增加(減少)數	X duration	IFRS 7.9 d Disclosure
與放款或應收款相關信用衍生工具或類似工具之公允價值累計增加(減少)數	X instant	IFRS 7.9 d Disclosure
指定為按公允價值衡量之金融資產 [抽象元素]		
金融資產之最大信用風險之暴險	X instant	Effective 2013-01-01 IFRS 7.9 a Disclosure
藉由與金融資產相關之信用衍生工具或類似工具減少最大信用風險暴險之金額	X instant	Effective 2013-01-01 IFRS 7.9 b Disclosure
金融資產公允價值增加(減少)數-歸因於金融資產信用風險變動者	X duration	Effective 2013-01-01 IFRS 7.9 c Disclosure
金融資產公允價值累計增加(減少)數-歸因於金融資產信用風險變動者	X instant	Effective 2013-01-01 IFRS 7.9 c Disclosure
與金融資產相關信用衍生工具或類似工具之公允價值增加(減少)數	X duration	Effective 2013-01-01 IFRS 7.9 d Disclosure
與金融資產相關信用衍生工具或類似工具之公允價值累計增加(減少)數	X instant	Effective 2013-01-01 IFRS 7.9 d Disclosure
指定為透過損益按公允價值衡量之金融負債 [抽象元素]		
金融負債公允價值增加(減少)數-歸因於負債信用風險變動者	X duration	IFRS 7.10 a Disclosure
金融負債公允價值累計增加(減少)數-歸因於負債信用風險變動者	X instant	IFRS 7.10 a Disclosure
金融負債帳面金額與到期依合約應支付予債權人之金額間之差額	X instant	IFRS 7.10 b Disclosure
用以決定歸因於信用風險變動之金融資產及金融負債公允價值變動之金額之方法	text	IFRS 7.11 a Disclosure
歸因於信用風險變動之金融資產及金融負債公允價值變動之金額並非忠實表述之理由及要素之說明	text	IFRS 7.11 b Disclosure
指定為透過其他綜合損益按公允價值衡量之權益投資之說明	text	Effective 2013-01-01 IFRS 7.11A a Disclosure
採用替代表達之理由之說明	text	Effective 2013-01-01 IFRS 7.11A b Disclosure
指定為透過其他綜合損益按公允價值衡量之權益工具中每一投資之公允價值之揭露 [文字區塊]		Effective 2013-01-01 IFRS 7.11A c Disclosure
報導期間結束日持有之指定為透過其他綜合損益按公允價值衡量之權益工具投資所認列之股利	X instant	Effective 2013-01-01 IFRS 7.11A d Disclosure
當期除列之指定為透過其他綜合損益按公允價值衡量之權益工具投資所認列之股利	X duration	Effective 2013-01-01 IFRS 7.11A d Disclosure
指定為透過其他綜合損益按公允價值衡量之權益投資之累積利益或損失於權益內移轉之解釋	text	Effective 2013-01-01 IFRS 7.11A e Disclosure
處分透過其他綜合損益按公允價值衡量之權益工具投資之理由之說明	text	Effective 2013-01-01 IFRS 7.11B a Disclosure
透過其他綜合損益按公允價值衡量之權益工具投資於除列日之公允價值	X instant, debit	Effective 2013-01-01 IFRS 7.11B b Disclosure
指定為透過其他綜合損益按公允價值衡量之權益工具投資之累積處分利益(損失)	X duration, credit	Effective 2013-01-01 IFRS 7.11B c Disclosure
自透過損益按公允價值衡量之金融資產重分類	X duration, credit	IFRS 7.12A a Disclosure
自備供出售金融資產重分類	X duration, credit	IFRS 7.12A a Disclosure
重分類至備供出售金融資產	X duration, debit	IFRS 7.12 Disclosure
自持有至到期日投資重分類	X duration, credit	IFRS 7.12 Disclosure
重分類至持有至到期日投資	X duration, debit	IFRS 7.12 Disclosure
自放款及應收款重分類	X duration, credit	IFRS 7.12 Disclosure
重分類至放款及應收款	X duration, debit	IFRS 7.12 Disclosure
自透過損益按公允價值衡量之金融資產重分類之金融資產-帳面價值	X instant, debit	IFRS 7.12A b Disclosure
自透過損益按公允價值衡量之金融資產重分類之金融資產-按公允價值	X instant, debit	IFRS 7.12A b Disclosure
自備供出售金融資產重分類之金融資產-帳面金額	X instant, debit	IFRS 7.12A b Disclosure
自備供出售金融資產重分類之金融資產-按公允價值	X instant, debit	IFRS 7.12A b Disclosure
顯示將透過損益按公允價值衡量金融資產重分類之罕見情形之事實及情況之解釋	text	IFRS 7.12A c Disclosure
自透過損益按公允價值衡量之金融資產重分類之金融資產認列於損益之公允價值利益(損失)	X duration, credit	IFRS 7.12A d Disclosure
自備供出售金融資產重分類之金融資產認列於其他綜合損益之公允價值利益(損失)	X duration, credit	IFRS 7.12A d Disclosure
自透過損益按公允價值衡量之金融資產重分類之金融資產未認列於損益之公允價值利益(損失)	X duration, credit	IFRS 7.12A e Disclosure
自備供出售金融資產重分類之金融資產未認列於其他綜合損益之公允價值利益(損失)	X duration, credit	IFRS 7.12A e Disclosure
自透過損益按公允價值衡量之金融資產重分類之金融資產認列於損益之利益(損失)	X duration, credit	IFRS 7.12A e Disclosure
自備供出售金融資產重分類之金融資產認列於其他綜合損益之利益(損失)	X duration, credit	IFRS 7.12A e Disclosure
自透過損益按公允價值衡量之金融資產重分類之金融資產認列於損益之收益	X duration, credit	IFRS 7.12A e Disclosure
自備供出售金融資產重分類之金融資產認列於其他綜合損益之收益	X duration, credit	IFRS 7.12A e Disclosure
自透過損益按公允價值衡量之金融資產重分類之金融資產認列於損益之費損	X duration, debit	IFRS 7.12A e Disclosure
自備供出售金融資產重分類之金融資產認列於其他綜合損益之費損	X duration, debit	IFRS 7.12A e Disclosure

自透過損益按公允價值衡量之金融資產重分類之金融資產，其有效利率及估計現金流量之說明	text	IFRS 7.12A f Disclosure
自備供出售金融資產重分類之金融資產，其有效利率及估計現金流量之說明	text	IFRS 7.12A f Disclosure
金融資產因經營模式變動而重分類之日期說明	text	Effective 2013-01-01 IFRS 7.12B a Disclosure
管理金融資產之經營模式變動之解釋	text	Effective 2013-01-01 IFRS 7.12B b Disclosure
管理金融資產之經營模式變動對財務報表影響之說明	text	Effective 2013-01-01 IFRS 7.12B b Disclosure
重分類至(自)各金融資產種類之金額說明	text	Effective 2013-01-01 IFRS 7.12B c Disclosure
重分類日所決定有效利率之說明	text	Effective 2013-01-01 IFRS 7.12C a Disclosure
重分類至按攤銷後成本衡量之資產所認列之利息收入(費用)	X duration, credit	Effective 2013-01-01 IFRS 7.12C b Disclosure
重分類為按攤銷後成本衡量金融資產之公允價值	X instant	Effective 2013-01-01 IFRS 7.12D a Disclosure
金融資產如未重分類時，應認列於損益之公允價值利益或損失	X duration	Effective 2013-01-01 IFRS 7.12D b Disclosure
不符合除列要件之金融資產當期移轉之揭露 [文字區塊]		IFRS 7.13 Disclosure
不符合除列要件之金融資產當期移轉之揭露 [抽象元素]		
不符合除列要件之金融資產當期移轉之揭露 [表格]	table	IFRS 7.13 Disclosure
不符合除列要件之金融資產 [軸]	axis	IFRS 7.13 Disclosure
不符合除列要件之金融資產 [欄項目]	member [default]	IFRS 7.13 Disclosure
不符合除列要件之金融資產當期移轉之揭露 [行項目]	line items	
本期所移轉不符合除列規定之金融資產之性質	text	IFRS 7.13 a Disclosure
企業仍暴露於所有權之風險及報酬之性質	text	IFRS 7.13 b Disclosure
企業繼續認列之資產	X instant, debit	IFRS 7.13 c Disclosure
企業繼續認列之相關負債	X instant, credit	IFRS 7.13 c Disclosure
企業於持續參與之範圍內繼續認列之資產	X instant, debit	IFRS 7.13 d Disclosure
企業於持續參與之範圍內繼續認列之相關負債	X instant, credit	IFRS 7.13 d Disclosure
作為負債或或有負債擔保之擔保品之金融資產	X instant, debit	IFRS 7.14 a Disclosure
金融資產作為負債或或有負債擔保之擔保品之條款與條件之說明	text	IFRS 7.14 b Disclosure
所持有得出售或再用於擔保之擔保品資產-按公允價值	X instant, debit	IFRS 7.15 a Disclosure
已出售或再用於擔保之擔保品資產-按公允價值	X instant, debit	IFRS 7.15 b Disclosure
企業是否有返還已出售或再用於擔保之擔保品之義務之解釋	text	IFRS 7.15 b Disclosure
於擔保品所有權人未延滯之情況下得出售或再用於擔保之擔保品之說明	text	IFRS 7.15 c Disclosure
具多項嵌入式衍生工具之複合金融工具之說明	text	IFRS 7.17 Disclosure
當期應付借款之本金、利息、償債基金之延滯或違約明細，或贖回條款明細之說明	text	IFRS 7.18 a Disclosure
延滯或違約之應付借款	X instant	IFRS 7.18 b Disclosure
通過發布財務報表前，應付借款之延滯或違約是否已補救，或應付借款之條款是否已重新協商之揭露	text	IFRS 7.18 c Disclosure
金融工具之收入、費用、利益或損失 [抽象元素]		
金融工具利益(損失) [抽象元素]		
透過損益按公允價值衡量之金融資產利益(損失)-於原始認列時指定	X duration, credit	IFRS 7.20 a (i) Disclosure
透過損益按公允價值衡量之金融資產利益(損失)-分類為持有供交易	X duration, credit	IFRS 7.20 a (i) Disclosure
透過損益按公允價值衡量之金融資產利益(損失)-強制按公允價值衡量	X duration, credit	Effective 2013-01-01 IFRS 7.20 a (i) Disclosure
透過損益按公允價值衡量之金融資產之利益(損失)總額	X duration, credit	IFRS 7.20 a Disclosure
透過損益按公允價值衡量之金融負債利益(損失)-於原始認列時指定	X duration, credit	IFRS 7.20 a (v) Disclosure
透過損益按公允價值衡量之金融負債利益(損失)-分類為持有供交易	X duration, credit	IFRS 7.20 a (v) Disclosure
透過損益按公允價值衡量之金融負債之利益(損失)總額	X duration, credit	IFRS 7.20 a Disclosure
持有至到期日投資之利益(損失)	X duration, credit	IFRS 7.20 a (iii) Disclosure
放款及應收款之利益(損失)	X duration, credit	IFRS 7.20 a (iv) Disclosure
備供出售金融資產之利益(損失)	X duration, credit	IFRS 7.20 a (ii) Disclosure
重新衡量備供出售金融資產之利益(損失)-稅前	X duration, credit	IAS 1.91 b Disclosure, IFRS 7.20 a (ii) Disclosure
備供出售金融資產重分類調整-稅前	X duration, debit	IAS 1.92 Disclosure, IFRS 7.20 a (ii) Disclosure
按攤銷後成本衡量之金融負債利益(損失)	X duration, credit	Effective 2013-01-01 IFRS 7.20 a (vii) Disclosure, IFRS 7.20 a (v) Disclosure
按攤銷後成本衡量之金融資產利益(損失)	X duration, credit	Effective 2013-01-01 IFRS 7.20 a (vi) Disclosure
透過其他綜合損益按公允價值衡量之金融資產利益(損失)	X duration, credit	Effective 2013-01-01 IFRS 7.20 a (viii) Disclosure
非透過損益按公允價值衡量之金融資產或金融負債之利息收入及利息費用 [抽象元素]		
非透過損益按公允價值衡量之金融資產之利息收入	X duration, credit	IFRS 7.20 b Disclosure
非透過損益按公允價值衡量之金融負債之利息費用	X duration, debit	IFRS 7.20 b Disclosure
按攤銷後成本衡量之金融資產之利息收入	X duration, credit	Effective 2013-01-01 IFRS 7.20 b Disclosure
手續費收益及費損 [抽象元素]		
非以透過損益按公允價值衡量之金融資產或金融負債所產生之手續費收益(費損)	X duration, credit	IFRS 7.20 c (i) Disclosure
由信託及受託活動產生之手續費收益(費損)	X duration, credit	IFRS 7.20 c (ii) Disclosure
由按攤銷後成本衡量之金融資產產生之手續費收益	X duration, credit	Effective 2013-01-01 IFRS 7.20 c (i) Disclosure
非以透過損益按公允價值衡量之金融負債所產生之手續費費損	X duration, debit	Effective 2013-01-01 IFRS 7.20 c (i) Disclosure
已減損金融資產之應計利息收入 [抽象元素]		
已減損金融資產之應計利息收入	X duration, credit	IFRS 7.20 d Disclosure

除列按攤銷後成本衡量金融資產之理由之說明	text	Effective 2013-01-01 IFRS 7.20A Disclosure
避險會計之揭露 [文字區塊]		IFRS 7.22 Disclosure
避險會計之揭露 [抽象元素]		
避險會計之揭露 [表格]	table	IFRS 7.22 Disclosure
避險類型 [軸]	axis	IFRS 7.22 Disclosure
避險類型 [欄項目]	member [default]	IFRS 7.22 Disclosure
公允價值避險 [欄項目]	member	IAS 39.86 a Disclosure
現金流量避險 [欄項目]	member	IAS 39.86 b Disclosure
國外營運機構淨投資避險 [欄項目]	member	IAS 39.86 c Disclosure
避險會計之揭露 [行項目]	line items	
避險類型之說明	text	IFRS 7.22 a Disclosure
指定為避險工具之金融工具之說明	text	IFRS 7.22 b Disclosure
指定為避險工具之金融工具-按公允價值	X duration	IFRS 7.22 b Disclosure
被規避風險之性質說明	text	IFRS 7.22 c Disclosure
現金流量預期發生之期間之說明	text	IFRS 7.23 a Disclosure
現金流量影響損益之期間之說明	text	IFRS 7.23 a Disclosure
預期交易過去曾採用避險會計，但交易不再預期會發生之說明	text	IFRS 7.23 b Disclosure
自權益移除並計入被避險之高度很有可能預期交易之原始成本之金額說明	text	IFRS 7.23 e Disclosure
避險工具之利益(損失)-公允價值避險	X duration, credit	IFRS 7.24 a (i) Disclosure
歸因於所規避風險之被避險項目之利益(損失)-公允價值避險	X duration, credit	IFRS 7.24 a (ii) Disclosure
現金流量避險無效而認列於損益之利益(損失)	X duration, credit	IFRS 7.24 b Disclosure
國外營運機構淨投資避險無效而認列於損益之利益(損失)	X duration, credit	IFRS 7.24 c Disclosure
用以決定金融資產及金融負債公允價值之方法及假設	text	IFRS 7.27 Disclosure
原始認列之公允價值與評價技術所決定金額間差異之說明	text	IFRS 7.28 Disclosure
金融資產及金融負債公允價值及重分類之揭露 [文字區塊]		IFRS 7.30 Disclosure
無須揭露公允價值之資訊說明	text	IFRS 7.30 a Disclosure
金融工具、其帳面金額及其公允價值無法可靠衡量之理由之說明	text	IFRS 7.30 b Disclosure
有關金融工具市場之資訊	text	IFRS 7.30 c Disclosure
有關企業是否意圖處分及如何處分金融工具之資訊	text	IFRS 7.30 d Disclosure
先前無法可靠衡量公允價值之金融資產予以除列之事實之解釋	text	IFRS 7.30 e Disclosure
於除列時其公允價值先前無法可靠衡量之金融工具	X instant, debit	IFRS 7.30 e Disclosure
對先前無法可靠衡量公允價值之金融工具所認列之利益(損失)	X duration, credit	IFRS 7.30 e Disclosure
金融工具所產生風險之性質及程度之揭露 [文字區塊]		IFRS 7.31 Disclosure
金融工具所產生風險之性質及程度之揭露 [抽象元素]		
金融工具所產生風險之性質及程度之揭露 [表格]	table	IFRS 7.33 Disclosure, IFRS 7.34 Disclosure
風險類型 [軸]	axis	IFRS 7.33 Disclosure, IFRS 7.34 Disclosure
風險類型 [欄項目]	member [default]	IFRS 7.33 Disclosure, IFRS 7.34 Disclosure
金融工具所產生風險之性質及程度之揭露 [行項目]	line items	
暴險之說明	text	IFRS 7.33 a Disclosure
管理風險之目標、政策與程序之說明	text	IFRS 7.33 b Disclosure
用以衡量風險之方法	text	IFRS 7.33 b Disclosure
暴險之變動	text	IFRS 7.33 c Disclosure
管理風險之目標、政策及程序之變動	text	IFRS 7.33 c Disclosure
用以衡量風險之方法之變動	text	IFRS 7.33 c Disclosure
有關企業暴險之彙總量化資料	text	IFRS 7.34 a Disclosure
風險集中	text	IFRS 7.34 c Disclosure
有關企業暴險之額外資訊	text	IFRS 7.35 Disclosure
已逾期或已減損之金融資產之揭露 [文字區塊]		IFRS 7.37 Disclosure
已逾期或已減損之金融資產之揭露 [抽象元素]		
已逾期或已減損之金融資產之揭露 [表格]	table	IFRS 7.37 Disclosure
已逾期或已減損金融資產類別 [軸]	axis	IFRS 7.37 Disclosure
已逾期或已減損金融資產類別 [欄項目]	member [default]	IFRS 7.37 Disclosure
已逾期或已減損之金融資產之揭露 [行項目]	line items	
已逾期但未減損金融資產之帳齡分析	text	IFRS 7.37 a Disclosure
個別決定已減損金融資產之分析	text	IFRS 7.37 b Disclosure
企業所持有作為擔保之擔保品及其他信用增強之說明及公允價值	text	IFRS 7.37 c Disclosure
企業所持有作為擔保之擔保品及其他信用增強，其公允價值估計	X instant	IFRS 7.37 c Disclosure
所取得資產之性質說明	text	IFRS 7.38 a Disclosure
已取得之資產	X instant, debit	IFRS 7.38 a Disclosure
不能隨時轉換為現金之資產處分或用於營運之政策之說明	text	IFRS 7.38 b Disclosure
非衍生性金融負債之到期分析	text	IFRS 7.39 a Disclosure

衍生性金融負債之到期分析	text	IFRS 7.39 b Disclosure
管理流動性風險之說明	text	IFRS 7.39 b Disclosure
每一類型市場風險之敏感度分析	text	IFRS 7.40 a Disclosure
用以編製敏感度分析之方法及假設	text	IFRS 7.40 b Disclosure
用以編製敏感度分析之方法及假設之變動	text	IFRS 7.40 c Disclosure
用以編製敏感度分析之方法及假設變動之理由之說明	text	IFRS 7.40 c Disclosure
用以編製反映風險變數間相互依存性之敏感度分析之方法	text	IFRS 7.41 a Disclosure
可能導致資訊無法完全反映所涉及資產與負債公允價值之限制	text	IFRS 7.41 b Disclosure
敏感度分析不具代表性之事實及理由之說明	text	IFRS 7.42 Disclosure
首次適用國際財務報導準則第9號之解釋	text	Effective 2013-01-01 IFRS 7.44J Disclosure
[823180] 附註-無形資產		
無形資產之揭露 [文字區塊]		IAS 38 - Disclosure Disclosure
無形資產之揭露 [抽象元素]		
無形資產之揭露 [表格]	table	IAS 38.118 Disclosure
商譽以外之無形資產類別 [軸]	axis	IAS 38.118 Disclosure
商譽以外之無形資產 [欄項目]	member [default]	IAS 36.127 Disclosure, IAS 38.118 Disclosure
品牌名稱 [欄項目]	member	IAS 38.119 a Common practice
無形探勘及評估資產 [欄項目]	member	IFRS 6.25 Disclosure
無形探勘及評估資產-內部產生 [欄項目]	member	IFRS 6.25 Disclosure
無形探勘及評估資產-非內部產生 [欄項目]	member	IFRS 6.25 Disclosure
刊頭及出版品名稱 [欄項目]	member	IAS 38.119 b Common practice
電腦軟體 [欄項目]	member	IAS 38.119 c Common practice
電腦軟體-內部產生 [欄項目]	member	IAS 38.119 c Common practice
電腦軟體-非內部產生 [欄項目]	member	IAS 38.119 c Common practice
許可權及特許權 [欄項目]	member	IAS 38.119 d Common practice
許可權及特許權-內部產生 [欄項目]	member	IAS 38.119 d Common practice
許可權及特許權-非內部產生 [欄項目]	member	IAS 38.119 d Common practice
著作權、專利權及其他工業財產權、服務及經營權 [欄項目]	member	IAS 38.119 e Common practice
著作權、專利權及其他工業財產權、服務及經營權-內部產生 [欄項目]	member	IAS 38.119 e Common practice
著作權、專利權及其他工業財產權、服務及經營權-非內部產生 [欄項目]	member	IAS 38.119 e Common practice
秘方、公式、模式、設計及原型 [欄項目]	member	IAS 38.119 f Common practice
秘方、公式、模式、設計及原型-內部產生 [欄項目]	member	IAS 38.119 f Common practice
秘方、公式、模式、設計及原型-非內部產生 [欄項目]	member	IAS 38.119 f Common practice
發展中之無形資產 [欄項目]	member	IAS 38.119 g Common practice
其他無形資產 [欄項目]	member	IAS 38.119 Common practice
其他無形資產-內部產生 [欄項目]	member	IAS 38.119 Common practice
其他無形資產-非內部產生 [欄項目]	member	IAS 38.119 Common practice
無形資產之揭露 [行項目]	line items	
包含無形資產攤銷之單行項目-商譽以外之無形資產	text	IAS 38.118 d Disclosure
攤銷方法-商譽以外之無形資產	text	IAS 38.118 b Disclosure
耐用年限或攤銷率-商譽以外之無形資產	text	IAS 38.118 a Disclosure
重估價基準日-商譽以外之無形資產	text	IAS 38.124 a (i) Disclosure
商譽以外之無形資產變動之調節 [抽象元素]		
商譽以外之無形資產-期初總額	X instant, debit	IAS 38.118 c Common practice
商譽以外之無形資產-期初累計攤銷及減損	(X) instant, credit	IAS 38.118 c Common practice
期初商譽以外之無形資產	X instant, debit	IAS 1.54 c Disclosure, IAS 36.134 b Disclosure, IAS 36.135 b Disclosure, IAS 38.118 e Disclosure
商譽以外之無形資產之變動 [抽象元素]		
由企業合併以外方式增添者-商譽以外之無形資產	X duration, debit	IAS 38.118 e (i) Disclosure
由企業合併取得者-商譽以外之無形資產	X duration, debit	IAS 38.118 e (i) Disclosure
淨兌換差額之增加(減少)數-商譽以外之無形資產	X duration, debit	IAS 38.118 e (vii) Disclosure
攤銷-商譽以外之無形資產	(X) duration, credit	IAS 38.118 e (vi) Disclosure
認列於損益之減損損失-商譽以外之無形資產	(X) duration	IAS 38.118 e (iv) Disclosure
認列於損益之減損損失迴轉-商譽以外之無形資產	X duration	IAS 38.118 e (v) Disclosure
重估價增加(減少)數-商譽以外之無形資產	X duration, debit	IAS 38.118 e (iii) Disclosure
認列於其他綜合損益之減損損失-商譽以外之無形資產	(X) duration	IAS 38.118 e (iii) Disclosure
認列於其他綜合損益之減損損失迴轉-商譽以外之無形資產	X duration	IAS 38.118 e (iii) Disclosure
移轉及其他變動之增加(減少)數-商譽以外之無形資產	X duration, debit	IAS 38.118 e (viii) Disclosure
處分-商譽以外之無形資產	(X) duration, credit	IAS 38.118 e (ii) Disclosure
分類為待出售之減少數-商譽以外之無形資產	(X) duration, credit	IAS 38.118 e (ii) Disclosure
商譽以外之無形資產增加(減少)總額	X duration, debit	IAS 38.118 e Disclosure

商譽以外之無形資產-期末總額	X instant, debit	IAS 38.118 c Common practice
商譽以外之無形資產-期末累計攤銷及減損	(X) instant, credit	IAS 38.118 c Common practice
期末商譽以外之無形資產	X instant, debit	IAS 1.54 c Disclosure, IAS 36.134 b Disclosure, IAS 36.135 b Disclosure, IAS 38.118 e Disclosure
無形資產之重估價 [抽象元素]		
商譽以外之無形資產-重估價資產之帳面金額	X instant, debit	IAS 38.124 a (ii) Disclosure
商譽以外之無形資產-重估價資產按成本之帳面金額	X instant, debit	IAS 38.124 a (iii) Disclosure
商譽以外之無形資產-重估增值	X instant, credit	IAS 38.124 b Disclosure
非確定耐用年限無形資產之說明及帳面金額	text	IAS 38.122 a Disclosure
對企業屬重大之無形資產之說明及帳面金額	text	IAS 38.122 b Disclosure
透過政府補助之方式取得之無形資產-按公允價值	X instant, debit	IAS 38.122 c (i) Disclosure
透過政府補助之方式取得之無形資產	X instant, debit	IAS 38.122 c (ii) Disclosure
透過政府補助之方式取得且按公允價值原始認列之資產之解釋	text	IAS 38.122 c (iii) Disclosure
所有權受限制之無形資產	X instant, debit	IAS 38.122 d Disclosure
供作負債擔保之無形資產	X instant, debit	IAS 38.122 d Disclosure
為取得無形資產之合約承諾	X instant, credit	IAS 38.122 e Disclosure
已攤銷完畢之無形資產之說明	text	IAS 38.128 a Recommended disclosure
企業所控制但未認列之重大無形資產之說明	text	IAS 38.128 b Recommended disclosure
無形資產重估增值之分配限制之解釋	text	IAS 38.124 b Disclosure
用以估計重估價無形資產公允價值之方法及假設	text	IAS 38.124 c Disclosure
當期認列為費用之研究及發展支出	X duration, credit	IAS 38.126 Disclosure
[824180] 附註-生物資產及農業活動之政府補助		
生物資產及農業活動政府補助之揭露 [文字區塊]		IAS 41 - Disclosure Disclosure
當期原始認列生物資產之利益(損失)	X duration, credit	IAS 41.40 Disclosure
生物資產當期公允價值估計變動之利益(損失)	X duration, credit	IAS 41.40 Disclosure
生物資產之說明	text	IAS 41.41 Disclosure
生物資產活動之性質之說明	text	IAS 41.46 a Disclosure
生物資產之非財務性衡量或估計數之說明	text	IAS 41.46 b Disclosure
用以決定生物資產公允價值之方法及假設	text	IAS 41.47 Disclosure
當期收成農產品之公允價值減估計出售(點)成本之說明	text	IAS 41.48 Disclosure
所有權受限制之生物資產	X instant, debit	IAS 41.49 a Disclosure
供作負債擔保之生物資產	X instant, debit	IAS 41.49 a Disclosure
發展或取得生物資產之承諾	X instant, credit	IAS 41.49 b Disclosure
與農業活動相關之財務風險管理之說明	text	IAS 41.49 c Disclosure
生物資產變動調節之揭露 [文字區塊]		IAS 41.50 Disclosure
生物資產變動調節之揭露 [抽象元素]		
生物資產變動調節之揭露 [表格]	table	IAS 41.50 Disclosure
衡量 [軸]	axis	IAS 40.32A Disclosure, IAS 41.50 Disclosure
彙總衡量 [欄項目]	member [default]	IAS 40.32A Disclosure, IAS 41.50 Disclosure
按公允價值 [欄項目]	member	IAS 40.32A Disclosure, IAS 41.50 Disclosure
按成本 [欄項目]	member	IAS 40.32A Disclosure, IAS 41.50 Disclosure
生物資產變動調節之揭露 [行項目]	line items	
生物資產變動之調節 [抽象元素]		
生物資產-期初總額	X instant, debit	IAS 41.54 f Disclosure
生物資產-期初累計攤銷及減損	(X) instant, credit	IAS 41.54 f Disclosure
期初生物資產	X instant, debit	IAS 1.54 f Disclosure, IAS 41.50 Disclosure
生物資產之變動 [抽象元素]		
由企業合併以外方式增添者-生物資產	X duration, debit	IAS 41.50 b Disclosure
由企業合併取得者-生物資產	X duration, debit	IAS 41.50 e Disclosure
淨兌換差額之增加(減少)數-生物資產	X duration, debit	IAS 41.50 f Disclosure
折舊-生物資產	(X) duration, credit	IAS 41.55 c Disclosure
認列於損益之減損損失-生物資產	(X) duration	IAS 41.55 a Disclosure
認列於損益之減損損失迴轉-生物資產	X duration	IAS 41.55 b Disclosure
公允價值調整利益(損失)-生物資產	X duration, debit	IAS 41.50 a Disclosure
其他變動之增加(減少)數-生物資產	X duration, debit	IAS 41.50 g Disclosure
處分-生物資產	(X) duration, credit	IAS 41.50 c Disclosure
因收成之減少數-生物資產	(X) duration, credit	IAS 41.50 d Disclosure
分類為待出售之減少數-生物資產	(X) duration, credit	IAS 41.50 c Disclosure
生物資產增加(減少)總額	X duration, debit	IAS 41.50 Disclosure
生物資產-期末總額	X instant, debit	IAS 41.54 f Disclosure
生物資產-期末累計攤銷及減損	(X) instant, credit	IAS 41.54 f Disclosure

期末生物資產	X instant, debit	IAS 1.54 f Disclosure, IAS 41.50 Disclosure
公允價值資訊不可靠之生物資產之說明	text	IAS 41.54 a Disclosure
生物資產何以其公允價值無法可靠衡量之解釋-按成本	text	IAS 41.54 b Disclosure
生物資產之公允價值可能落入之估計區間-按成本	text	IAS 41.54 c Disclosure
折舊方法-生物資產-按成本	text	IAS 41.54 d Disclosure
耐用年限或折舊率-生物資產-按成本	text	IAS 41.54 e Disclosure
先前按成本衡量之生物資產之說明	text	IAS 41.56 a Disclosure
先前按成本衡量之生物資產何以其公允價值變成可靠之解釋	text	IAS 41.56 b Disclosure
生物資產公允價值變成可靠衡量其變動影響之解釋	text	IAS 41.56 c Disclosure
認列於財務報表之農業活動政府補助之性質及範圍之說明	text	IAS 41.57 a Disclosure
附加於對農業活動政府補助之尚未達成條件及其他或有事項之說明	text	IAS 41.57 b Disclosure
農業活動政府補助水準重大減少之解釋	text	IAS 41.57 c Disclosure
[825100] 附註-投資性不動產		
投資性不動產之揭露 [文字區塊]		IAS 40 - Disclosure Disclosure
投資性不動產之揭露 [抽象元素]		
投資性不動產之揭露 [表格]	table	IAS 40.32A Disclosure
衡量 [軸]	axis	IAS 40.32A Disclosure, IAS 41.50 Disclosure
彙總衡量 [欄項目]	member [default]	IAS 40.32A Disclosure, IAS 41.50 Disclosure
按成本 [欄項目]	member	IAS 40.32A Disclosure, IAS 41.50 Disclosure
公允價值模式 [欄項目]	member	IAS 40.32A Disclosure
按公允價值 [欄項目]	member	IAS 40.32A Disclosure, IAS 41.50 Disclosure
公允價值模式下按成本衡量 [欄項目]	member	IAS 40.32A Disclosure
投資性不動產之揭露 [行項目]	line items	
投資性不動產變動之調節 [抽象元素]		
投資性不動產-期初總額	X instant, debit	IAS 40.76 Disclosure, IAS 40.79 c Disclosure
投資性不動產-期初累計折舊及減損	(X) instant, credit	IAS 40.76 Disclosure, IAS 40.79 c Disclosure
期初投資性不動產	X instant, debit	IAS 1.54 b Disclosure, IAS 40.76 Disclosure, IAS 40.79 c Disclosure
投資性不動產之變動 [抽象元素]		
增添-投資性不動產 [抽象元素]		
後續支出認為資產增添者-投資性不動產	X duration, debit	IAS 40.76 a Disclosure, IAS 40.79 d (i) Disclosure
源自收購增添者-投資性不動產	X duration, debit	IAS 40.76 a Disclosure, IAS 40.79 d (i) Disclosure
由企業合併以外方式增添之總額-投資性不動產	X duration, debit	IAS 40.76 a Disclosure, IAS 40.79 d (i) Disclosure
由企業合併取得者-投資性不動產	X duration, debit	IAS 40.76 b Disclosure, IAS 40.79 d (ii) Disclosure
淨兌換差額之增加(減少)數-投資性不動產	X duration, debit	IAS 40.76 e Disclosure, IAS 40.79 d (vi) Disclosure
折舊-投資性不動產	(X) duration, credit	IAS 40.76 Disclosure, IAS 40.79 d (iv) Disclosure
認列於損益之減損損失-投資性不動產	(X) duration	IAS 40.76 g Disclosure, IAS 40.79 d (v) Disclosure
認列於損益之減損損失迴轉-投資性不動產	X duration	IAS 40.76 g Disclosure, IAS 40.79 d (v) Disclosure
公允價值調整利益(損失)-投資性不動產	X duration, debit	IAS 40.76 d Disclosure
移轉之增加(減少)數-投資性不動產	X duration, debit	IAS 40.76 f Disclosure, IAS 40.79 d (vii) Disclosure
處分-投資性不動產	(X) duration, credit	IAS 40.76 c Disclosure, IAS 40.79 d (iii) Disclosure
分類為待出售之減少數-投資性不動產	(X) duration, credit	IAS 40.76 c Disclosure, IAS 40.79 d (iii) Disclosure
其他變動之增加(減少)數-投資性不動產	X duration, debit	IAS 40.76 g Disclosure, IAS 40.79 d (viii) Disclosure
投資性不動產增加(減少)總額	X duration, debit	IAS 40.76 Disclosure, IAS 40.79 d Disclosure
投資性不動產-期末總額	X instant, debit	IAS 40.76 Disclosure, IAS 40.79 c Disclosure
投資性不動產-期末累計折舊及減損	(X) instant, credit	IAS 40.76 Disclosure, IAS 40.79 c Disclosure
期末投資性不動產	X instant, debit	IAS 1.54 b Disclosure, IAS 40.76 Disclosure, IAS 40.79 c Disclosure
用以衡量投資性不動產之模式	text	IAS 40.75 a Disclosure
營業租賃分類為投資性不動產情況之解釋	text	IAS 40.75 b Disclosure
用以區分投資性不動產與自用不動產(及持有供正常營業出售不動產)之標準之說明	text	IAS 40.75 c Disclosure
用以決定投資性不動產公允價值之方法及重大假設之說明	text	IAS 40.75 d Disclosure
投資性不動產公允價值係基於獨立評價人員評價之程度說明	text	IAS 40.75 e Disclosure
投資性不動產之租金收入	X duration, credit	IAS 40.75 f (i) Disclosure
產生租金收入之投資性不動產所發生之直接營業費用	X duration, debit	IAS 40.75 f (ii) Disclosure
未產生租金收入之投資性不動產所發生之直接營業費用	X duration, debit	IAS 40.75 f (iii) Disclosure
投資性不動產於採用不同模式衡量之資產群組間出售而認列於損益之公允價值累積變動數	X duration, credit	IAS 40.75 f (iv) Disclosure
投資性不動產收益及處分價款之匯回限制之解釋	text	IAS 40.75 g Disclosure
購買、建造或開發投資性不動產或其修理、維護或增益之合約義務之解釋	text	IAS 40.75 h Disclosure
所取得評價之重大調整之揭露 [文字區塊]		IAS 40.77 Disclosure
投資性不動產之說明-公允價值模式下按成本衡量	text	IAS 40.78 a Disclosure

投資性不動產何以其公允價值無法可靠衡量之解釋-公允價值模式下按成本衡量	text	IAS 40.78 b Disclosure
投資性不動產之公允價值可能落入之估計區間-公允價值模式下按成本衡量	text	IAS 40.78 c Disclosure
公允價值模式下按成本列報投資性不動產之處分之解釋	text	IAS 40.78 d (i) Disclosure
公允價值模式下按成本列報之投資性不動產, 其出售時之帳面金額	X instant, debit	IAS 40.78 d (ii) Disclosure
公允價值模式下按成本列報之投資性不動產之處分利益(損失)	X instant, credit	IAS 40.78 d (iii) Disclosure
折舊方法-投資性不動產-成本模式	text	IAS 40.79 a Disclosure
耐用年限或折舊率-投資性不動產-成本模式	text	IAS 40.79 b Disclosure
公允價值資訊不可靠之投資性不動產之說明-成本模式	text	IAS 40.79 e (i) Disclosure
投資性不動產何以其公允價值無法可靠衡量之解釋-成本模式	text	IAS 40.79 e (ii) Disclosure
投資性不動產之公允價值可能落入之估計區間-成本模式	text	IAS 40.79 e (iii) Disclosure
[825480] 附註-合併及單獨財務報表		
合併及單獨財務報表之揭露 [文字區塊]		IAS 27 - Disclosure Disclosure
當母公司直接或間接擁有少於半數之表決權時, 母公司與子公司關係之性質說明	text	IAS 27.41 a Disclosure
直接或間接持有超過半數表決權之個體, 因缺乏控制力而非子公司之理由之說明	text	IAS 27.41 b Disclosure
子公司財務報表報導期間結束日與母公司不同之解釋	text	IAS 27.41 c Disclosure
移轉資金予子公司受有重大限制之性質及範圍之說明	text	IAS 27.41 d Disclosure
母公司對子公司所有權權益之變動未導致喪失控制者, 該等變動對歸屬於母公司業主之權益影響之揭露 [文字區塊]		IAS 27.41 e Disclosure
於喪失子公司控制時所認列之利益(損失)	X duration, credit	IAS 27.41 f Disclosure
於喪失子公司控制時所認列利益(損失)之解釋	text	IAS 27.41 f Disclosure
財務報表之性質說明	text	IAS 1.51 b Disclosure, IAS 27.42 a Disclosure, IAS 27.43 a Disclosure
未編製合併財務報表之理由之說明	text	IAS 27.42 a Disclosure, IAS 27.43 a Disclosure
已編製合併財務報表供大眾使用之企業之名稱	text	IAS 27.42 a Disclosure
已編製合併財務報表供大眾使用之企業之註冊地之國家	text	IAS 27.42 a Disclosure
已編製合併財務報表供大眾使用之企業之所在地	text	IAS 27.42 a Disclosure
可取得合併財務報表之地址	text	IAS 27.42 a Disclosure
對子公司重大投資之揭露 [文字區塊]		IAS 27.42 b Disclosure, IAS 27.43 b Disclosure
對子公司重大投資之揭露 [抽象元素]		
對子公司重大投資之揭露 [表格]	table	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure
對子公司之重大投資 [軸]	axis	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure
子公司 [欄項目]	member [default]	IAS 24.18 c Disclosure, Effective 2011-01-01 IAS 24.19 c Disclosure, IAS 27.42 b Disclosure, IAS 27.43 b Disclosure
對子公司重大投資之揭露 [行項目]	line items	
子公司名稱	text	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure
子公司註冊地或所在地之國家	text	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure
對子公司所有權權益之比例	X.XX duration	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure
持有子公司表決權之比例	X.XX duration	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure
對聯合控制個體重大投資之揭露 [文字區塊]		IAS 27.42 b Disclosure, IAS 27.43 b Disclosure
對聯合控制個體重大投資之揭露 [抽象元素]		
對聯合控制個體重大投資之揭露 [表格]	table	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure
對聯合控制個體之重大投資 [軸]	axis	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure
聯合控制個體 [欄項目]	member [default]	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure
對聯合控制個體重大投資之揭露 [行項目]	line items	
聯合控制個體名稱	text	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure
聯合控制個體註冊地或所在地之國家	text	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure
對聯合控制個體所有權權益之比例	X.XX duration	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure, IAS 31.56 Disclosure
持有聯合控制個體表決權之比例	X.XX duration	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure
對關聯企業重大投資之揭露 [文字區塊]		IAS 27.42 b Disclosure, IAS 27.43 b Disclosure
對關聯企業重大投資之揭露 [抽象元素]		
對關聯企業重大投資之揭露 [表格]	table	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure
對關聯企業之重大投資 [軸]	axis	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure
關聯企業 [欄項目]	member [default]	IAS 24.18 d Disclosure, Effective 2011-01-01 IAS 24.19 d Disclosure, IAS 27.42 b Disclosure, IAS 27.43 b Disclosure
對關聯企業重大投資之揭露 [行項目]	line items	
持有關聯企業表決權之比例	X.XX duration	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure
關聯企業名稱	text	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure
關聯企業註冊地或所在地之國家	text	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure
對關聯企業所有權權益之比例	X.XX duration	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure
用以處理投資之方法	text	IAS 27.42 c Disclosure, IAS 27.43 c Disclosure

[825500] 附註-合資權益		
合資權益之揭露 [文字區塊]		IAS 31 - Disclosure Disclosure
與合資相關之或有負債 [抽象元素]		
合資控制者因合資權益而發生之或有負債	X instant, credit	IAS 31.54 a Disclosure
與其他合資控制者共同承擔之或有負債份額	X instant, credit	IAS 31.54 a Disclosure
合資本身之或有負債份額	X instant, credit	IAS 31.54 b Disclosure
合資控制者可能必須承擔其他合資控制者之負債而產生之或有負債	X instant, credit	IAS 31.54 c Disclosure
與合資相關之其他或有負債	X instant, credit	IAS 31.54 Disclosure
與合資相關之或有負債總額	X instant, credit	IAS 31.54 Disclosure
與其他合資控制者共同承擔之資本承諾份額	X instant, debit	IAS 31.55 a Disclosure
與合資權益相關之資本承諾份額	X instant, debit	IAS 31.55 b Disclosure
重大合資權益之揭露 [文字區塊]		IAS 31.56 Disclosure
重大合資權益之揭露 [抽象元素]		
重大合資權益之揭露 [表格]	table	IAS 31.56 Disclosure
重大合資 [軸]	axis	IAS 31.56 Disclosure
合資 [欄項目]	member [default]	IAS 31.56 Disclosure
聯合控制個體 [欄項目]	member	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure
重大合資權益之揭露 [行項目]	line items	
合資權益之說明	text	IAS 31.56 Disclosure
對聯合控制個體所有權權益之比例	X.XX duration	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure, IAS 31.56 Disclosure
與合資權益相關之資產	X instant, debit	IAS 31.56 Disclosure
與合資權益相關之非流動資產	X instant, debit	IAS 31.56 Disclosure
與合資權益相關之流動負債	X instant, credit	IAS 31.56 Disclosure
與合資權益相關之非流動負債	X instant, credit	IAS 31.56 Disclosure
與合資權益相關之收益	X duration, credit	IAS 31.56 Disclosure
與合資權益相關之費損	X duration, debit	IAS 31.56 Disclosure
用以認列聯合控制個體中權益之方法	text	IAS 31.57 Disclosure
[825600] 附註-投資關聯企業		
投資關聯企業之揭露 [文字區塊]		IAS 28 - Disclosure Disclosure
具公開報價之關聯企業投資之公允價值	X instant, debit	IAS 28.37 a Disclosure
關聯企業彙總性財務資訊之說明	text	IAS 28.37 b Disclosure
關聯企業之資產	X instant, debit	IAS 28.37 b Disclosure
關聯企業之負債	X instant, credit	IAS 28.37 b Disclosure
關聯企業之(損)益	X duration, credit	IAS 28.37 b Disclosure
關聯企業之收入	X duration, credit	IAS 28.37 b Disclosure
當投資者對被投資者之權益小於20%時，投資者不具重大影響之前提假設被推翻之理由之說明	text	IAS 28.37 c Disclosure
當投資者對被投資者之權益達20%以上時，投資者具重大影響之前提假設被推翻之理由之說明	text	IAS 28.37 d Disclosure
關聯企業財務報表之報導期間結束日之說明	text	IAS 28.37 e Disclosure
關聯企業採用不同報導日或期間之理由之說明	text	IAS 28.37 e Disclosure
關聯企業以發放現金股利之方式將資金移轉予投資者之能力受有重大限制之性質及範圍之說明	text	IAS 28.37 f Disclosure
關聯企業不採用權益法認列之事實說明	text	IAS 28.37 h Disclosure
非按權益法認列之關聯企業彙總性財務資訊之說明	text	IAS 28.37 i Disclosure
關聯企業停業單位損益份額	X duration, credit	IAS 28.38 Disclosure
關聯企業損益份額	X duration, credit	IAS 28.38 Disclosure
與其他投資者共同承擔之關聯企業或有負債份額	X duration, credit	IAS 28.40 a Disclosure
企業負有個別責任之關聯企業或有負債	X duration, credit	IAS 28.40 b Disclosure
未認列之關聯企業損失份額	X duration, debit	IAS 28.37 g Disclosure
累積未認列之對關聯企業損失份額	X instant, credit	IAS 28.37 g Disclosure
[825900] 附註-待出售非流動資產及停業單位		
待出售非流動資產及停業單位之揭露 [文字區塊]		IFRS 5 - Presentation and disclosure Disclosure
收入-停業單位	X duration, credit	IFRS 5.33 b (i) Disclosure
費用-停業單位	X duration, debit	IFRS 5.33 b (i) Disclosure
稅前(損)益-停業單位	X duration, credit	IFRS 5.33 b (i) Disclosure
與停業單位之收入、費用及稅前損益相關之所得稅費用	X duration, debit	IFRS 5.33 b (ii) Disclosure
對構成停業單位之資產或處分群組衡量至公允價值減出售成本或處分所認列之利益(損失)	X duration, credit	IFRS 5.33 b (iii) Disclosure
與對構成停業單位之資產或處分群組衡量至公允價值減出售成本或處分所認列之利益(損失)相關之所得稅費用	X duration, debit	IFRS 5.33 b (iv) Disclosure
繼續營業單位及停業單位之現金流量 [抽象元素]		
營業活動之現金流量 [抽象元素]		
營業活動之淨現金流入(出)-繼續營業單位	X duration, debit	IFRS 5.33 c Disclosure

營業活動之淨現金流入(出)-停業單位	X duration, debit	IFRS 5.33 c Disclosure
營業活動之淨現金流入(出)	X duration	IAS 7.10 Disclosure, IAS 7.50 d Disclosure
投資活動之現金流量 [抽象元素]		
投資活動之淨現金流入(出)-繼續營業單位	X duration, debit	IFRS 5.33 c Disclosure
投資活動之淨現金流入(出)-停業單位	X duration, debit	IFRS 5.33 c Disclosure
投資活動之淨現金流入(出)	X duration, debit	IAS 7.10 Disclosure, IAS 7.50 d Disclosure
籌資活動之現金流量 [抽象元素]		
籌資活動之淨現金流入(出)-繼續營業單位	X duration, debit	IFRS 5.33 c Disclosure
籌資活動之淨現金流入(出)-停業單位	X duration, debit	IFRS 5.33 c Disclosure
籌資活動之淨現金流入(出)	X duration, debit	IAS 7.10 Disclosure, IAS 7.50 d Disclosure
先前已表達於停業單位中金額之調整及性質之解釋	text	IFRS 5.35 Disclosure
已出售或重分類之待出售非流動資產或處分群組之說明	text	IFRS 5.41 a Disclosure
出售或重分類及預期處分、方式及時點之事實及情況之解釋	text	IFRS 5.41 b Disclosure
未超過已認列累積減損損失之公允價值減出售成本之後續回升利益(損失)	X duration, credit	IFRS 5.41 c Disclosure
列報待出售非流動資產或處分群組之部門	text	IFRS 5.41 d Disclosure
待出售非流動資產或處分群組出售計畫變動對當期營業結果影響之解釋	text	IFRS 5.42 Disclosure
待出售非流動資產或處分群組出售計畫改變對前期營業結果影響之解釋	text	IFRS 5.42 Disclosure
出售待出售非流動資產或處分群組計畫之變動說明	text	IFRS 5.42 Disclosure
[826380] 附註-存貨		
存貨之揭露 [文字區塊]		IAS 2 - Disclosure Disclosure
衡量存貨會計政策之說明	text	IAS 2.36 a Disclosure
存貨成本公式	text	IAS 2.23 Measurement, IAS 2.36 a Disclosure
存貨-按公允價值減出售成本	X instant, debit	IAS 2.36 c Disclosure
存貨沖減	X duration, credit	IAS 2.36 e Disclosure
存貨沖減之迴轉	X duration, credit	IAS 2.36 f Disclosure
導致已沖減存貨迴轉之情況	text	IAS 2.36 g Disclosure
當期認列為費用之存貨成本	X duration, debit	IAS 2.36 d Disclosure
供作負債擔保之存貨	X instant, debit	IAS 2.36 h Disclosure
[827570] 附註-其他負債準備、或有負債及或有資產		
其他負債準備、或有負債及或有資產之揭露[文字區塊]		IAS 37 - Disclosure Disclosure
其他負債準備之揭露 [文字區塊]		IAS 37.84 Disclosure
其他負債準備之揭露 [抽象元素]		
其他負債準備之揭露 [表格]	table	IAS 37.84 Disclosure
負債準備類別 [軸]	axis	IAS 37.84 Disclosure
其他負債準備 [欄項目]	member [default]	IAS 37.84 Disclosure
保固之負債準備 [欄項目]	member	IAS 37.84 Disclosure
重組之負債準備 [欄項目]	member	IAS 37.84 Disclosure
有待法律程序決定之負債準備 [欄項目]	member	IAS 37.84 Disclosure
虧損性合約之負債準備 [欄項目]	member	IAS 37.84 Disclosure
除役、復原及修復成本之負債準備 [欄項目]	member	IAS 37.84 Disclosure
雜項其他負債準備 [欄項目]	member	IAS 37.84 Disclosure
其他負債準備之揭露 [行項目]	line items	
其他負債準備變動之調節 [抽象元素]		
期初其他負債準備	X instant, credit	IAS 1.78 d Disclosure, IAS 37.10 Definition, IAS 37.14 Recognition, IAS 37.36 Measurement, IAS 37.84 a Disclosure
其他負債準備之變動 [抽象元素]		
額外負債準備-其他負債準備	X duration, credit	IAS 37.84 b Disclosure
既有負債準備之增加(減少)數-其他負債準備	X duration, credit	IAS 37.84 b Disclosure
由企業合併取得者-其他負債準備	X duration, credit	IAS 37.84 b Disclosure
已使用之負債準備-其他負債準備	(X) duration, debit	IAS 37.61 Presentation, IAS 37.84 c Disclosure
迴轉之未使用負債準備-其他負債準備	(X) duration, debit	IAS 37.84 d Disclosure
貨幣時間價值調整之增加(減少)數-其他負債準備	X duration, credit	IAS 37.84 e Disclosure
折現率變動之增加(減少)數-其他負債準備	X duration, credit	IAS 37.84 e Disclosure
淨兌換差額之增加(減少)數-其他負債準備	X duration, credit	IAS 37.84 b Disclosure
移轉及其他變動之增加(減少)數-其他負債準備	X duration, credit	IAS 37.84 b Disclosure
其他負債準備增加(減少)總額	X duration, credit	IAS 37.59 Measurement
期末其他負債準備	X instant, credit	IAS 1.78 d Disclosure, IAS 37.10 Definition, IAS 37.14 Recognition, IAS 37.36 Measurement, IAS 37.84 a Disclosure
義務之性質說明-其他負債準備	text	IAS 37.85 a Disclosure
預期流出時點之說明-其他負債準備	text	IAS 37.85 a Disclosure

流出之金額或時點之不確定性說明-其他負債準備	text	IAS 37.85 b Disclosure
對相關未來事項所作之重大假設之說明-其他負債準備	text	IAS 37.85 b Disclosure
預期歸墊所認列之資產-其他負債準備	X duration	IAS 37.85 c Disclosure
預期之歸墊-其他負債準備	X duration	IAS 37.85 c Disclosure
或有負債之揭露 [文字區塊]		IAS 37.86 Disclosure
或有負債之揭露 [抽象元素]		
或有負債之揭露 [表格]	table	IAS 37.86 Disclosure
或有負債類別 [軸]	axis	IAS 37.86 Disclosure
或有負債 [欄項目]	member [default]	IAS 37.86 Disclosure
保固之或有負債 [欄項目]	member	IAS 37.86 Disclosure
重組之或有負債 [欄項目]	member	IAS 37.86 Disclosure
有待法律程序決定之或有負債 [欄項目]	member	IAS 37.86 Disclosure
虧損性合約之或有負債 [欄項目]	member	IAS 37.86 Disclosure
除役、復原及修復成本之或有負債 [欄項目]	member	IAS 37.86 Disclosure
合資之或有負債 [欄項目]	member	IAS 37.86 Disclosure
關聯企業或有負債份額 [欄項目]	member	IAS 37.86 Disclosure
其他或有負債 [欄項目]	member	IAS 37.86 Disclosure
或有負債之揭露 [行項目]	line items	
義務之性質說明-或有負債	text	IAS 37.86 Disclosure
或有負債估計財務影響之解釋	text	IAS 37.86 a Disclosure
歸墊可能性之解釋-或有負債	text	IAS 37.86 c Disclosure
流出之金額或時點之不確定性說明-或有負債	text	IAS 37.86 b Disclosure
或有資產之性質說明	text	IAS 37.89 Disclosure
或有資產估計財務影響之解釋	text	IAS 37.89 Disclosure
有關揭露係實務上不可行之或有資產之資訊	text	IAS 37.91 Disclosure
有關揭露係實務上不可行之或有負債之資訊	text	IAS 37.91 Disclosure
有關負債準備資訊未揭露之理由之解釋	text	IAS 37.92 Disclosure
有關或有負債資訊未揭露之理由之解釋	text	IAS 37.92 Disclosure
有關或有資產資訊未揭露之理由之解釋	text	IAS 37.92 Disclosure
[831110] 附註-收入		
收入之揭露 [文字區塊]		IAS 18 - Disclosure Disclosure
收入認列會計政策之說明	text	IAS 18.35 a Disclosure
[831400] 附註-政府補助		
政府補助之揭露 [文字區塊]		IAS 20 - Disclosure Disclosure
政府補助會計政策之說明	text	IAS 20.39 a Disclosure
認列於財務報表之政府補助之性質及範圍之說明	text	IAS 20.39 b Disclosure
企業已直接受惠之其他形式政府補助之說明	text	IAS 20.39 b Disclosure
政府補助附加之條件尚未達成及其他或有事項之解釋	text	IAS 20.39 c Disclosure
[831710] 附註-在建合約		
建造合約收入認列之揭露 [文字區塊]		IAS 11 - Disclosure Disclosure
建造合約收入	X duration, credit	IAS 11.39 a Disclosure, IAS 18.35 b Disclosure, IFRIC 15.20 b Disclosure
用以決定建造合約收入認列之方法	text	IAS 11.39 b Disclosure, IFRIC 15.20 a Disclosure
用以決定在建工程之完工程度之方法	text	IAS 11.39 c Disclosure, IFRIC 15.20 c Disclosure
已發生成本及已認列利潤(減除已認列損失)	X instant	IAS 11.40 a Disclosure, IFRIC 15.21 a Disclosure
在建合約之預收款	X instant, credit	IAS 11.40 b Disclosure, IFRIC 15.21 b Disclosure
在建合約之保留款	X instant	IAS 11.40 c Disclosure
因合約工作列報為資產之應收客戶帳款總額	X instant, debit	IAS 11.42 a Disclosure
因合約工作列報為負債之應付客戶帳款總額	X instant, credit	IAS 11.42 b Disclosure
[832000] 附註-收益及費損之分析		
收益及費損之分析 [抽象元素]		
收入 [抽象元素]		
商品銷售收入	X duration, credit	IAS 18.35 b (i) Disclosure
勞務收入	X duration, credit	IAS 18.35 b (ii) Disclosure
建造合約收入	X duration, credit	IAS 11.39 a Disclosure, IAS 18.35 b Disclosure, IFRIC 15.20 b Disclosure
權利金收入	X duration, credit	IAS 18.35 b (iv) Disclosure
利息收入	X duration, credit	IAS 18.35 b (iii) Disclosure, IFRS 8.23 c Disclosure, IFRS 8.28 e Disclosure
股利收入	X duration, credit	IAS 18.35 b (v) Disclosure
其他收入	X duration, credit	IAS 18.35 b Disclosure

收入總額	X duration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IAS 18.35 b Disclosure, IFRS 8.28 a Disclosure
由交換商品或勞務所產生之收入 [抽象元素]		
由交換商品或勞務所產生之收入-商品之銷售	X duration, credit	IAS 18.35 c Disclosure
由交換商品或勞務所產生之收入-勞務提供	X duration, credit	IAS 18.35 c Disclosure
由交換商品或勞務所產生之收入-建造合約	X duration, credit	IAS 18.35 c Disclosure
由交換商品或勞務所產生之收入-權利金	X duration, credit	IAS 18.35 c Disclosure
由交換商品或勞務所產生之收入-利息	X duration, credit	IAS 18.35 c Disclosure
由交換商品或勞務所產生之收入-股利	X duration, credit	IAS 18.35 c Disclosure
由交換商品或勞務所產生之收入-其他收入	X duration, credit	IAS 18.35 c Disclosure
由交換商品或勞務所產生之收入總額	X duration, credit	IAS 18.35 c Disclosure
重大收益及費損 [抽象元素]		
存貨之沖減(迴轉)	X duration, debit	IAS 1.98 a Disclosure
不動產、廠房及設備之沖減(迴轉)	X duration, debit	IAS 1.98 a Disclosure
重組活動之費用	X duration, debit	IAS 1.98 b Disclosure
重組成本負債準備之迴轉	X duration, credit	IAS 1.98 b Disclosure
不動產、廠房及設備之處分利益(損失)	X duration, credit	IAS 1.97 Disclosure
投資之處分利益(損失)	X duration, credit	IAS 1.98 d Disclosure
其他非流動資產之處分利益(損失)	X duration, credit	IAS 1.97 Disclosure
由已清償金融負債之帳面金額與支付對價間之差異所產生之利益(損失)	X duration, credit	Effective 2010-07-01 IFRIC 19.11 Disclosure
停業單位費損(收益)	X duration, debit	IAS 1.98 e Disclosure
了結訴訟之利益(損失)	X duration, credit	IAS 1.98 f Disclosure
負債準備之其他迴轉	X duration, credit	IAS 1.98 g Disclosure
歸屬於母公司業主之繼續營業單位損益	X duration, credit	IFRS 5.33 d Disclosure
歸屬於母公司業主之停業單位損益	X duration, credit	IFRS 5.33 d Disclosure
政府補助之利益(損失)	X duration, credit	IAS 20.20 Disclosure
依性質區分之費用 [抽象元素]		
製成品及在製品存貨之變動	X duration, debit	IAS 1.102 Example, IAS 1.99 Disclosure
企業執行之其他工作並予以資本化者	(X) duration, credit	IAS 1.102 Example, IAS 1.99 Disclosure
耗用之原料及消耗品	X duration, debit	IAS 1.102 Example, IAS 1.99 Disclosure
員工福利費用	X duration, debit	IAS 1.102 Example, IAS 1.99 Disclosure
折舊及攤銷費用	X duration, debit	IAS 1.102 Example, IAS 1.99 Disclosure, IFRS 8.23 e Disclosure, IFRS 8.28 e Disclosure
認列於損益之減損損失(減損損失迴轉)	X duration, debit	IAS 1.102 Example, IAS 1.99 Disclosure
其他費用	X duration, debit	IAS 1.102 Example, IAS 1.99 Disclosure, IAS 26.35 b (vii) Disclosure
費用總額-依性質別	X duration, debit	IAS 1.99 Disclosure
員工福利費用類別 [抽象元素]		
工資及薪資	X duration, debit	IAS 19.8 Common practice
社會安全提撥	X duration, debit	IAS 19.8 Common practice
其他短期員工福利	X duration, debit	IAS 19.8 Common practice
退職後福利費用-確定提撥計畫	X duration, debit	IAS 19.46 Common practice
退職後福利費用-確定福利計畫	X duration, debit	IAS 19.120A g Disclosure
離職福利費用	X duration, debit	IAS 19.142 Disclosure
股份基礎給付交易	X duration, debit	IFRS 2.51 a Disclosure
其他長期福利	X duration, debit	IAS 19.131 Common practice
其他員工費用	X duration, debit	IAS 19.4 Common practice
員工福利費用總額	X duration, debit	IAS 1.102 Example, IAS 1.99 Disclosure
[832100] 附註-資產、負債及權益之子分類		
資產、負債及權益之子分類 [抽象元素]		
不動產、廠房及設備 [抽象元素]		
土地及建築物 [抽象元素]		
土地	X instant, debit	IAS 16.37 a Common practice
建築物	X instant, debit	IAS 16.37 b Common practice
土地及建築物總額	X instant, debit	IAS 16.37 b Common practice
機器	X instant, debit	IAS 16.37 c Common practice
汽車 [抽象元素]		
船舶	X instant, debit	IAS 16.37 d Common practice
航空器	X instant, debit	IAS 16.37 e Common practice
汽車	X instant, debit	IAS 16.37 f Common practice
汽車總額	X instant, debit	IAS 16.37 Common practice

裝修及裝潢	X instant, debit	IAS 16.37 g Common practice
辦公設備	X instant, debit	IAS 16.37 h Common practice
有形探勘及評估資產	X instant, debit	IFRS 6.25 Disclosure
在建工程	X instant, debit	IAS 16.37 Common practice
其他不動產、廠房及設備	X instant, debit	IAS 16.37 Common practice
不動產、廠房及設備總額	X instant, debit	IAS 1.54 a Disclosure, IAS 16.73 e Disclosure
商譽以外之無形資產 [抽象元素]		
品牌名稱	X instant, debit	IAS 38.119 a Common practice
無形探勘及評估資產	X instant, debit	IAS 38.119 Common practice, IFRS 6.25 Disclosure
刊頭及出版品名稱	X instant, debit	IAS 38.119 b Common practice
電腦軟體	X instant, debit	IAS 38.119 c Common practice
許可權及特許權	X instant, debit	IAS 38.119 d Common practice
著作權、專利權及其他工業財產權、服務及經營權	X instant, debit	IAS 38.119 e Common practice
秘方、公式、模式、設計及原型	X instant, debit	IAS 38.119 f Common practice
發展中之無形資產	X instant, debit	IAS 38.119 g Common practice
其他無形資產	X instant, debit	IAS 38.119 Common practice
商譽以外之無形資產總額	X instant, debit	IAS 1.54 c Disclosure, IAS 36.134 b Disclosure, IAS 36.135 b Disclosure, IAS 38.118 e Disclosure
投資子公司、合資及關聯企業 [抽象元素]		
投資子公司	X instant, debit	IAS 27.38 Disclosure
投資合資	X instant, debit	IAS 27.38 Disclosure
投資關聯企業	X instant, debit	IAS 27.38 Disclosure, IAS 28.38 Disclosure
投資子公司、合資及關聯企業總額	X instant, debit	IAS 27.38 Disclosure
非流動應收款 [抽象元素]		
非流動應收關係人款	X instant, debit	IAS 1.78 b Common practice
非流動應收其他人款	X instant, debit	IAS 1.78 b Common practice
應計收益尚未請款之非流動應收款	X instant, debit	IAS 1.78 b Common practice
非流動應收款總額	X instant, debit	IAS 1.54 h Disclosure, IAS 1.78 b Disclosure
應收帳款及其他流動應收款 [抽象元素]		
應收關係人帳款及其他流動應收關係人款	X instant, debit	IAS 1.78 b Common practice
應收其他人帳款及其他流動應收其他人款	X instant, debit	IAS 1.78 b Common practice
應計收益尚未請款之應收帳款及其他流動應收款	X instant, debit	IAS 1.78 b Common practice
應收帳款及其他流動應收款總額	X instant, debit	IAS 1.54 h Disclosure, IAS 1.78 b Disclosure
應收帳款及其他應收款 [抽象元素]		
應收關係人帳款及其他應收關係人款	X instant, debit	IAS 1.78 b Common practice
應收其他人帳款及其他應收其他人款	X instant, debit	IAS 1.78 b Common practice
應計收益尚未請款之應收帳款及其他應收款	X instant, debit	IAS 1.78 b Common practice
應收帳款及其他應收款總額	X instant, debit	IAS 1.54 h Disclosure, IAS 1.78 b Disclosure
存貨類別 [抽象元素]		
原料	X instant, debit	IAS 2.37 Common practice
商品	X instant, debit	IAS 2.37 Common practice
生產用物料	X instant, debit	IAS 2.37 Common practice
在製品	X instant, debit	IAS 2.37 Common practice
製成品	X instant, debit	IAS 2.37 Common practice
其他存貨	X instant, debit	IAS 2.37 Common practice
存貨總額	X instant, debit	IAS 1.54 g Disclosure, IAS 2.36 b Disclosure, IAS 2.6 Definition, IAS 2.9 Measurement
現金及約當現金 [抽象元素]		
現金 [抽象元素]		
庫存現金	X instant, debit	IAS 7.45 Common practice
銀行往來餘額	X instant, debit	IAS 7.45 Common practice
其他活期存款	X instant, debit	IAS 7.45 Common practice
現金總額	X instant, debit	IAS 7.45 Common practice
約當現金 [抽象元素]		
短期存款-分類為約當現金	X instant, debit	IAS 7.45 Common practice
短期投資-分類為約當現金	X instant, debit	IAS 7.45 Common practice
分類為約當現金之銀行透支	(X) instant, credit	IAS 7.45 Common practice
其他銀行往來安排-分類為約當現金	X instant, debit	IAS 7.45 Common practice
約當現金總額	X instant, debit	IAS 7.45 Common practice
其他現金及約當現金	X instant, debit	IAS 7.45 Common practice
現金及約當現金總額	X instant, debit	IAS 1.54 i Disclosure, IAS 7.45 Disclosure

其他負債準備類別 [抽象元素]		
保固之負債準備 [抽象元素]		
保固之長期負債準備	X instant, credit	IAS 37.87 Common practice
保固之短期負債準備	X instant, credit	IAS 37.87 Common practice
保固負債準備總額	X instant, credit	IAS 37.87 Common practice
重組之負債準備 [抽象元素]		
重組之長期負債準備	X instant, credit	IAS 37.87 Common practice
重組之短期負債準備	X instant, credit	IAS 37.87 Common practice
重組之負債準備總額	X instant, credit	IAS 37.72 Recognition, IAS 37.80 Measurement, IAS 37.87 Common practice
有待法律程序決定之負債準備 [抽象元素]		
有待法律程序決定之長期負債準備	X instant, credit	IAS 37.87 Common practice
有待法律程序決定之短期負債準備	X instant, credit	IAS 37.87 Common practice
有待法律程序決定之負債準備總額	X instant, credit	IAS 37.87 Common practice
虧損性合約之負債準備 [抽象元素]		
虧損性合約之長期負債準備	X instant, credit	IAS 37.87 Common practice
虧損性合約之短期負債準備	X instant, credit	IAS 37.87 Common practice
虧損性合約之負債準備總額	X instant, credit	IAS 37.66 Recognition, IAS 37.87 Common practice
除役、復原及修復成本之負債準備 [抽象元素]		
除役、復原及修復成本之長期負債準備	X instant, credit	IAS 37.87 Common practice
除役、復原及修復成本之短期負債準備	X instant, credit	IAS 37.87 Common practice
除役、復原及修復成本之負債準備總額	X instant, credit	IAS 37.87 Common practice
雜項其他負債準備 [抽象元素]		
長期雜項其他負債準備	X instant, credit	IAS 37.87 Common practice
短期雜項其他負債準備	X instant, credit	IAS 37.87 Common practice
雜項其他負債準備總額	X instant, credit	IAS 37.87 Common practice
其他負債準備 [抽象元素]		
其他長期負債準備	X instant, credit	IAS 1.78 d Disclosure, IAS 37.87 Disclosure
其他短期負債準備	X instant, credit	IAS 1.78 d Disclosure, IAS 37.87 Disclosure
其他負債準備總額	X instant, credit	IAS 1.78 d Disclosure, IAS 37.10 Definition, IAS 37.14 Recognition, IAS 37.36 Measurement, IAS 37.84 a Disclosure
借款 [抽象元素]		
長期借款	X instant, credit	IAS 1.54 m Disclosure
短期借款	X instant, credit	IAS 1.54 m Disclosure
長期借款流動部分	X instant, credit	IAS 1.54 m Disclosure
借款總額	X instant, credit	IAS 1.54 m Disclosure
非流動應付款 [抽象元素]		
非流動應付供應商款	X instant, credit	IAS 1.78 Common practice
非流動應付關係人款	X instant, credit	IAS 1.78 Common practice
分類為非流動之遞延所得	X instant, credit	IAS 1.78 Common practice
分類為非流動之應計項目	X instant, credit	IAS 1.78 Common practice
非流動應付款總額	X instant, credit	IAS 1.54 k Disclosure
應付帳款及其他流動應付款 [抽象元素]		
應付供應商帳款及其他流動應付供應商款	X instant, credit	IAS 1.78 Common practice
應付關係人帳款及其他流動應付關係人款	X instant, credit	IAS 1.78 Common practice
分類為流動之遞延所得	X instant, credit	IAS 1.78 Common practice
分類為流動之應計項目	X instant, credit	IAS 1.78 Common practice
應付帳款及其他流動應付款總額	X instant, credit	IAS 1.54 k Disclosure
應付帳款及其他應付款 [抽象元素]		
應付供應商帳款及其他應付供應商款	X instant, credit	IAS 1.78 Common practice
應付關係人帳款及其他應付關係人款	X instant, credit	IAS 1.78 Common practice
遞延所得	X instant, credit	IAS 1.78 Common practice
應計項目	X instant, credit	IAS 1.78 Common practice
應付帳款及其他應付款總額	X instant, credit	IAS 1.54 k Disclosure
其他準備 [抽象元素]		
重估增值	X instant, credit	IAS 16.39 Presentation, IAS 38.85 Presentation
換算兌換差額準備	X instant, credit	IAS 21.52 b Disclosure
現金流量避險準備	X instant, credit	IAS 1.78 e Common practice
國外營運機構淨投資避險準備	X instant, credit	IAS 1.78 e Disclosure
確定福利計畫之精算損益準備	X instant, credit	IAS 19.93A Presentation
重新衡量備供出售金融資產損益準備	X instant, credit	IAS 1.78 e Disclosure

股份基礎給付準備	X instant, credit	IAS 1.78 e Disclosure
其他準備總額	X instant, credit	IAS 1.54 r Disclosure
[832410] 附註-減損損失及迴轉		
資產減損之揭露 [文字區塊]		IAS 36 - Disclosure Disclosure
減損損失及減損損失迴轉之揭露 [文字區塊]		IAS 36.126 Disclosure
減損損失及減損損失迴轉之揭露 [抽象元素]		
減損損失及減損損失迴轉之揭露 [表格]	table	IAS 36.126 Disclosure
資產類別 [軸]	axis	IAS 17.31 a Disclosure, IAS 36.126 Disclosure
資產類別 [欄項目]	member [default]	IAS 17.31 a Disclosure, IAS 36.126 Disclosure
不動產、廠房及設備 [欄項目]	member	IAS 16.73 Disclosure, IAS 17.31 a Disclosure, IAS 36.127 Disclosure
商譽以外之無形資產 [欄項目]	member	IAS 36.127 Disclosure, IAS 38.118 Disclosure
金融資產 [欄項目]	member	IAS 36.127 Disclosure, IFRS 7.6 Disclosure
商譽 [欄項目]	member	IAS 36.127 Disclosure
其他已減損資產 [欄項目]	member	IAS 36.127 Disclosure
減損損失及減損損失迴轉之揭露 [行項目]	line items	
認列於損益之減損損失	X duration, debit	IAS 36.126 a Disclosure, IAS 36.129 a Disclosure
認列於損益之減損損失迴轉	X duration, credit	IAS 36.126 b Disclosure, IAS 36.129 b Disclosure
認列於其他綜合損益之減損損失	X duration, debit	IAS 36.126 c Disclosure, IAS 36.129 a Disclosure
認列於其他綜合損益之減損損失迴轉	X duration, credit	IAS 36.126 d Disclosure, IAS 36.129 b Disclosure
個別資產或現金產生單位認列或迴轉之一重大減損損失資訊之揭露 [文字區塊]		IAS 36.130 Disclosure
個別資產或現金產生單位認列或迴轉之一重大減損損失資訊之揭露 [抽象元素]		
個別資產或現金產生單位認列或迴轉之一重大減損損失資訊之揭露 [表格]	table	IAS 36.130 Disclosure
個別資產或現金產生單位 [軸]	axis	IAS 36.130 Disclosure
個別資產或現金產生單位 [欄項目]	member [default]	IAS 36.130 Disclosure
個別資產或現金產生單位認列或迴轉之一重大減損損失資訊之揭露 [行項目]	line items	
導致減損損失或減損損失迴轉之認列之主要事項及情況之解釋	text	IAS 36.130 a Disclosure, IAS 36.131 b Disclosure
減損損失	X duration, debit	IAS 36.130 b Disclosure
減損損失之迴轉	X duration, credit	IAS 36.130 b Disclosure
個別資產之性質說明	text	IAS 36.130 c (i) Disclosure
個別資產所屬應報導部門之說明	text	IAS 36.130 c (ii) Disclosure
現金產生單位之說明	text	IAS 36.130 d (i) Disclosure
依資產類別及依應報導部門所認列或迴轉之減損損失之解釋	text	IAS 36.130 d (ii) Disclosure
資產彙總前後方式之說明	text	IAS 36.130 d (iii) Disclosure
現金產生單位辨認方法變動之理由之說明	text	IAS 36.130 d (iii) Disclosure
資產之可回收金額為公允價值減出售成本或使用價值之資訊	text	IAS 36.130 e Disclosure
用以決定公允價值減出售成本之基礎說明	text	IAS 36.130 f Disclosure
用於本次估計使用價值之折現率說明	text	IAS 36.130 g Disclosure
用於前次估計使用價值之折現率說明	text	IAS 36.130 g Disclosure
導致減損損失或減損損失迴轉之認列之主要事項及情況之解釋	text	IAS 36.130 a Disclosure, IAS 36.131 b Disclosure
受減損損失或減損損失迴轉影響之主要資產類別之解釋	text	IAS 36.131 a Disclosure
未分攤商譽	X instant, debit	IAS 36.133 Disclosure
未分攤至現金產生單位之商譽之解釋	text	IAS 36.133 Disclosure
商譽或非確定耐用年限無形資產帳面金額非屬重大之事實之解釋	text	IAS 36.135 Disclosure
分攤至可回收金額之商譽或非確定耐用年限無形資產帳面金額彙總數屬重大之事實之解釋	text	IAS 36.135 Disclosure
有金額重大之商譽或非確定耐用年限無形資產之個別資產或現金產生單位之資訊之揭露 [文字區塊]		IAS 36.134 Disclosure
個別資產或含金額重大之商譽或非確定耐用年限無形資產之現金產生單位之資訊之揭露 [抽象元素]		
有金額重大之商譽或非確定耐用年限無形資產之個別資產或現金產生單位之資訊之揭露 [表格]	table	IAS 36.134 Disclosure
個別資產或含金額重大之商譽或非確定耐用年限無形資產之現金產生單位 [軸]	axis	IAS 36.134 Disclosure
個別資產或含金額重大之商譽或非確定耐用年限無形資產現金產生單位之 [欄項目]	member [default]	IAS 36.134 Disclosure
非重大個別資產或現金產生單位之彙總數 [欄項目]	member	IAS 36.135 Disclosure
有金額重大之商譽或非確定耐用年限無形資產之個別資產或現金產生單位之資訊之揭露 [行項目]	line items	
商譽	X instant, debit	IAS 1.54 c Disclosure, IAS 36.134 a Disclosure, IAS 36.135 a Disclosure, IFRS 3.B67 d Disclosure
商譽以外之無形資產	X instant, debit	IAS 1.54 c Disclosure, IAS 36.134 b Disclosure, IAS 36.135 b Disclosure, IAS 38.118 e Disclosure
決定單位可回收金額之基礎說明	text	IAS 36.134 c Disclosure
管理階層現金流量推估所依據之關鍵假設說明	text	IAS 36.134 d (i) Disclosure, IAS 36.134 e (i) Disclosure, IAS 36.135 c Disclosure
管理階層賦予關鍵假設數值之決定方法之說明	text	IAS 36.134 d (ii) Disclosure, IAS 36.134 e (ii) Disclosure, IAS 36.135 d Disclosure

管理階層已推估現金流量所涵蓋期間之解釋	text	IAS 36.134 d (iii) Disclosure, IAS 36.134 e (iii) Disclosure
用以外推現金流量推估之成長率之說明	text	IAS 36.134 d (iv) Disclosure, IAS 36.134 e (iv) Disclosure
應用至推估之現金流量之折現率說明	text	IAS 36.134 d (v) Disclosure, IAS 36.134 e (v) Disclosure
現金產生單位之可回收金額超過其帳面金額之金額	X instant, debit	IAS 36.134 f (i) Disclosure, IAS 36.135 e (i) Disclosure
關鍵假設被賦予之數值之解釋	text	IAS 36.134 f (ii) Disclosure, IAS 36.135 e (ii) Disclosure
為使現金產生單位可回收金額等於帳面金額，關鍵假設被賦予之數值須變動之數額	X instant, debit	IAS 36.134 f (iii) Disclosure, IAS 36.135 e (iii) Disclosure
[832600] 附註-租賃		
租賃之揭露 [文字區塊]		IAS 17 - Leases in the financial statements of lessees Disclosure, IAS 17 - Leases in the financial statements of lessors Disclosure
承租人認為資產之融資租賃揭露 [文字區塊]		IAS 17.31 a Disclosure
承租人認為資產之融資租賃揭露 [抽象元素]		
承租人認為資產之融資租賃揭露 [表格]	table	IAS 17.31 a Disclosure
資產類別 [軸]	axis	IAS 17.31 a Disclosure, IAS 36.126 Disclosure
資產類別 [欄項目]	member [default]	IAS 17.31 a Disclosure, IAS 36.126 Disclosure
不動產、廠房及設備 [欄項目]	member	IAS 16.73 Disclosure, IAS 17.31 a Disclosure, IAS 36.127 Disclosure
無形資產 [欄項目]	member	IAS 17.31 a Disclosure
投資性不動產 [欄項目]	member	IAS 17.31 a Disclosure
生物資產 [欄項目]	member	IAS 17.31 a Disclosure
其他資產 [欄項目]	member	IAS 17.31 a Disclosure
承租人認為資產之融資租賃揭露 [行項目]	line items	
認為資產之融資租賃-總額	X instant, debit	IAS 17.32 Disclosure
認為資產之融資租賃-累計折舊及減損	(X) instant, credit	IAS 17.32 Disclosure
認為資產之淨融資租賃	X instant, debit	IAS 17.31 a Disclosure
依承租人別融資租賃及營業租賃之揭露 [文字區塊]		IAS 17.31 Disclosure, IAS 17.35 Disclosure
依承租人別融資租賃及營業租賃之揭露 [抽象元素]		
依承租人別融資租賃及營業租賃之揭露 [表格]	table	IAS 17.31 b Disclosure, IAS 17.35 a Disclosure
依報導期間結束日調節 [軸]	axis	IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure
彙總期間 [欄項目]	member [default]	IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure
期間結束日不超過一年 [欄項目]	member	IAS 17.31 b (i) Disclosure, IAS 17.35 a (i) Disclosure, IAS 17.47 a (i) Disclosure, IAS 17.56 a (i) Disclosure
期間結束日超過一年但不超過五年 [欄項目]	member	IAS 17.31 b (ii) Disclosure, IAS 17.35 a (ii) Disclosure, IAS 17.47 a (ii) Disclosure, IAS 17.56 a (ii) Disclosure
期間結束日超過五年 [欄項目]	member	IAS 17.31 b (iii) Disclosure, IAS 17.35 a (iii) Disclosure, IAS 17.47 a (iii) Disclosure, IAS 17.56 a (iii) Disclosure
依承租人別融資租賃及營業租賃之揭露 [行項目]	line items	
應付最低融資租賃給付	X instant, credit	IAS 17.31 b Disclosure
應付最低融資租賃給付-按現值	X instant, credit	IAS 17.31 b Disclosure
融資租賃之未來財務費用	X instant, credit	IAS 17.31 b Disclosure
融資租賃之未來財務費用-按現值	X instant, credit	IAS 17.31 b Disclosure
不可取消之營業租賃之應付最低租賃給付	X instant, credit	IAS 17.35 a Disclosure
不包含非租賃給付之其他安排之應付最低租賃給付	X instant, credit	IFRIC 4.15 b (i) Disclosure
認為費用之租賃及轉租給付 [抽象元素]		
認為費用之或有租金-分類為融資租賃	X duration, debit	IAS 17.31 c Disclosure
認為費用之或有租金-分類為營業租賃	X duration, debit	IAS 17.35 c Disclosure
認為費用之或有租金總額	X duration, debit	IAS 17.31 c Disclosure, IAS 17.35 c Disclosure
認為費用之轉租給付	X duration, debit	IAS 17.35 c Disclosure
最低營業租賃給付	X duration, debit	IAS 17.35 c Disclosure
認為費用之租賃及轉租給付總額	X duration, debit	IAS 17.35 c Disclosure
不可取消轉租合約之預期應收未來最低轉租給付-分類為融資租賃	X instant, debit	IAS 17.31 d Disclosure
不可取消轉租合約之預期應收未來最低轉租給付-分類為營業租賃	X instant, debit	IAS 17.35 b Disclosure
承租人對分類為融資租賃之重大租賃協議之說明	text	IAS 17.31 e Disclosure
承租人對分類為營業租賃之重大租賃協議之說明	text	IAS 17.35 d Disclosure
依出租人別融資租賃及營業租賃之揭露 [文字區塊]		IAS 17.47 Disclosure, IAS 17.56 Disclosure
依出租人別融資租賃及營業租賃之揭露 [抽象元素]		
依出租人別融資租賃及營業租賃之揭露 [表格]	table	IAS 17 - Leases in the financial statements of lessors Disclosure
依報導期間結束日調節 [軸]	axis	IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure

彙總期間 [欄項目]	member [default]	IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure
期間結束日不超過一年 [欄項目]	member	IAS 17.31 b (i) Disclosure, IAS 17.35 a (i) Disclosure, IAS 17.47 a (i) Disclosure, IAS 17.56 a (i) Disclosure
期間結束日超過一年但不超過五年 [欄項目]	member	IAS 17.31 b (ii) Disclosure, IAS 17.35 a (ii) Disclosure, IAS 17.47 a (ii) Disclosure, IAS 17.56 a (ii) Disclosure
期間結束日超過五年 [欄項目]	member	IAS 17.31 b (iii) Disclosure, IAS 17.35 a (iii) Disclosure, IAS 17.47 a (iii) Disclosure, IAS 17.56 a (iii) Disclosure
依出租人別融資租賃及營業租賃之揭露 [行項目]	line items	
融資租賃投資總額	X instant, debit	IAS 17.47 a Disclosure
融資租賃之未賺得融資收益	X instant, debit	IAS 17.47 b Disclosure
應收最低融資租賃給付-按現值	X instant, debit	IAS 17.47 a Disclosure
不可取消營業租賃之最低租賃給付總額	X instant, debit	IAS 17.56 a Disclosure
認列為收益之或有租金 [抽象元素]		
認列為收益之或有租金-融資租賃	X duration, credit	IAS 17.47 e Disclosure
認列為收益之或有租金-營業租賃	X duration, credit	IAS 17.56 b Disclosure
認列為收益之或有租金總額	X duration, credit	IAS 17.47 e Disclosure, IAS 17.56 b Disclosure
屬於出租人利益之未保證殘值之解釋	text	IAS 17.47 c Disclosure
應收最低租賃給付之備抵呆帳	X instant	IAS 17.47 d Disclosure
出租人對分類為融資租賃之重大租賃協議之說明	text	IAS 17.47 f Disclosure
出租人對分類為營業租賃之重大租賃協議之說明	text	IAS 17.56 c Disclosure
[832800] 附註-涉及租賃之法律形式之交易		
涉及租賃之法律形式之協議之揭露 [文字區塊]		SIC 27 - Disclosure Disclosure
涉及租賃之法律形式之協議之揭露 [抽象元素]		
涉及租賃之法律形式之協議之揭露 [表格]	table	SIC 27.10 Disclosure
涉及租賃之法律形式之協議 [軸]	axis	SIC 27.10 Disclosure
涉及租賃之法律形式之協議 [欄項目]	member [default]	SIC 27.10 Disclosure
涉及租賃之法律形式之協議之揭露 [行項目]	line items	
涉及租賃之法律形式之協議說明	text	SIC 27.10 a Disclosure
涉及租賃之法律形式之協議之標的資產及使用該資產之任何限制之說明	text	SIC 27.10 a (i) Disclosure
涉及租賃之法律形式之協議之期限及其他重要條款之說明	text	SIC 27.10 a (ii) Disclosure
互有連結之交易之解釋	text	SIC 27.10 a (iii) Disclosure
收取之費用所適用會計處理之解釋	text	SIC 27.10 b Disclosure
由涉及租賃之法律形式之協議認列為收益之金額	X duration, credit	SIC 27.10 b Disclosure
包含涉及租賃之法律形式之協議所認列為收益之綜合損益表之單行項目之說明	text	SIC 27.10 b Disclosure
[832900] 附註-服務特許權協議		
服務特許權協議之揭露 [文字區塊]		SIC 29 - Consensus Disclosure
服務特許權協議之揭露 [抽象元素]		
服務特許權協議之揭露 [表格]	table	SIC 29.6 Disclosure
服務特許權協議 [軸]	axis	SIC 29.6 Disclosure
服務特許權協議 [欄項目]	member [default]	SIC 29.6 Disclosure
服務特許權協議之揭露 [行項目]	line items	
服務特許權協議之說明	text	SIC 29.6 a Disclosure
可能影響未來現金流量金額、時點及不確定性之服務特許協議重大條款之解釋	text	SIC 29.6 b Disclosure
使用特定資產權利之性質及範圍之解釋	text	SIC 29.6 c (i) Disclosure
提供服務之義務或期望服務提供之之權利之性質及範圍之解釋	text	SIC 29.6 c (ii) Disclosure
取得或建造不動產、廠房及設備項目之義務之性質及範圍之解釋	text	SIC 29.6 c (iii) Disclosure
在特許期間結束日特定資產之交付義務或取得權利之性質及範圍之解釋	text	SIC 29.6 c (iv) Disclosure
續約權及終止權之性質及範圍之解釋	text	SIC 29.6 c (v) Disclosure
其他權利及義務之性質及範圍之解釋	text	SIC 29.6 c (vi) Disclosure
服務特許權協議變動之說明	text	SIC 29.6 d Disclosure
服務特許權協議如何分類之解釋	text	SIC 29.6 e Disclosure
以工程服務交換金融資產所認列之收入	X duration, credit	SIC 29.6A Disclosure
以工程服務交換無形資產所認列之收入	X duration, credit	SIC 29.6A Disclosure
以工程服務交換金融資產所認列之(損)益	text	SIC 29.6A Disclosure
以工程服務交換無形資產所認列之(損)益	text	SIC 29.6A Disclosure
[834120] 附註-股份基礎給付協議		
股份基礎給付協議之揭露 [文字區塊]		IFRS 2.44 Disclosure
股份基礎給付協議中認股權之解釋	text	IFRS 2.45 a Disclosure
認股權之數量及加權平均執行價格之揭露 [文字區塊]		IFRS 2.45 b Disclosure
認股權之數量及加權平均執行價格之揭露 [抽象元素]		
認股權之數量及加權平均執行價格之揭露 [表格]	table	IFRS 2.45 b Disclosure

認股權群組 [軸]	axis	IFRS 2.45 b Disclosure
認股權 [欄項目]	member [default]	IFRS 2.45 b Disclosure
流通在外之認股權 [欄項目]	member	IFRS 2.45 b (i) Disclosure, IFRS 2.45 b (vi) Disclosure
已給與之認股權 [欄項目]	member	IFRS 2.45 b (ii) Disclosure
喪失權利之認股權 [欄項目]	member	IFRS 2.45 b (iii) Disclosure
已執行之認股權 [欄項目]	member	IFRS 2.45 b (iv) Disclosure
逾期失效之認股權 [欄項目]	member	IFRS 2.45 b (v) Disclosure
可執行之認股權 [欄項目]	member	IFRS 2.45 b (vii) Disclosure
認股權之數量及加權平均執行價格之揭露 [行項目]	line items	
股份基礎給付協議之認股權數量	X.XX instant	IFRS 2.45 b Disclosure
股份基礎給付協議之認股權之加權平均執行價格	X.XX duration	IFRS 2.45 b Disclosure, IFRS 2.45 c Disclosure
當期執行之股份基礎給付協議認股權於執行日之加權平均執行價格	X.XX duration	IFRS 2.45 c Disclosure
流通在外認股權執行價格區間之說明-股份基礎給付協議	text	IFRS 2.45 d Disclosure
流通在外認股權之加權平均剩餘合約期間之說明	text	IFRS 2.45 d Disclosure
股份基礎給付所取得商品或勞務之公允價值或所給與權益工具之公允價值之決定	text	IFRS 2.46 Disclosure
所取得商品或勞務公允價值之間接衡量之揭露-當期所給與認股權 [文字區塊]		IFRS 2.47 a Disclosure
所取得商品或勞務公允價值之間接衡量之揭露-當期所給與其他權益工具 [文字區塊]		IFRS 2.47 b Disclosure
所取得商品或勞務公允價值之間接衡量之揭露-當期修改之股份基礎給付協議 [文字區塊]		IFRS 2.47 c Disclosure
所收取商品或勞務之公允價值直接衡量之解釋	text	IFRS 2.48 Disclosure
所取得之商品或勞務之公允價值無法合理可靠估計之理由之說明	text	IFRS 2.49 Disclosure
股份基礎給付對企業損益影響之解釋	text	IFRS 2.50 Disclosure
股份基礎給付交易	X duration, debit	IFRS 2.51 a Disclosure
股份基礎給付對企業財務狀況影響之解釋	text	IFRS 2.50 Disclosure
股份基礎給付交易之負債	X instant, debit	IFRS 2.51 b (i) Disclosure
股份基礎給付交易對方對現金或其他資產之權利已屬既得之負債內含價值	X duration, debit	IFRS 2.51 b (ii) Disclosure
有關股份基礎給付協議之額外資訊	text	IFRS 2.52 Disclosure
[834480] 附註-員工福利		
員工福利之揭露 [文字區塊]		IAS 19 - Scope Disclosure
確定福利計畫之揭露 [文字區塊]		IAS 19.122 Disclosure
確定福利計畫之揭露 [抽象元素]		
確定福利計畫之揭露 [表格]	table	IAS 19.122 Disclosure
確定福利計畫 [軸]	axis	IAS 19.122 Disclosure
確定福利計畫 [欄項目]	member [default]	IAS 19.122 Disclosure
完全未提撥資金之確定福利計畫 [欄項目]	member	IAS 19.120A d Disclosure
完全或部分提撥資金之確定福利計畫 [欄項目]	member	IAS 19.120A d Disclosure
多雇主確定福利計畫 [欄項目]	member	IAS 19.123 Disclosure
確定福利計畫之揭露 [行項目]	line items	
確定福利計畫會計政策之說明	text	IAS 19.120A a Disclosure
計畫類型之說明	text	IAS 19.120A b Disclosure
確定福利義務現值變動之調節 [抽象元素]		
確定福利義務-按期初現值	X instant, credit	IAS 19.120A c Disclosure, IAS 19.120A p (i) Disclosure
確定福利義務之變動-按現值 [抽象元素]		
當期服務成本之增加(減少)數-確定福利義務-按現值	X duration, credit	IAS 19.120A c (i) Disclosure
利息成本之增加(減少)數-確定福利義務-按現值	X duration, credit	IAS 19.120A c (ii) Disclosure
由企業合併取得者-確定福利義務-按現值	X duration, credit	IAS 19.120A c (viii) Disclosure
精算損失(利益)之增加(減少)數-確定福利義務-按現值	(X) duration, debit	IAS 19.120A c (iv) Disclosure
計畫參與者之提撥金-確定福利義務-按現值	X duration, credit	IAS 19.120A c (iii) Disclosure
支付福利之減少數-確定福利義務-按現值	(X) duration, debit	IAS 19.120A c (vi) Disclosure
前期服務成本之增加(減少)數-確定福利義務-按現值	X duration, credit	IAS 19.120A c (vii) Disclosure
縮減之增加(減少)數-確定福利義務-按現值	(X) duration, debit	IAS 19.120A c (ix) Disclosure
清償之增加(減少)數-確定福利義務-按現值	(X) duration, debit	IAS 19.120A c (x) Disclosure
淨兌換差額之增加(減少)數-確定福利義務-按現值	X duration, credit	IAS 19.120A c (v) Disclosure
確定福利義務增加(減少)總額-按現值	X duration, credit	IAS 19.120A c Disclosure
確定福利義務-按期末現值	X instant, credit	IAS 19.120A c Disclosure, IAS 19.120A p (i) Disclosure
計畫資產公允價值變動之調節 [抽象元素]		
期初計畫資產-按公允價值	X instant, debit	IAS 19.120A e Disclosure, IAS 19.120A f Disclosure, IAS 19.120A p (i) Disclosure
計畫資產之變動-按公允價值 [抽象元素]		
精算利益(損失)之增加(減少)數-計畫資產-按公允價值	X duration, debit	IAS 19.120A e (ii) Disclosure
企業合併之增加(減少)數-計畫資產-按公允價值	X duration, debit	IAS 19.120A e (vii) Disclosure
預期報酬之增加(減少)數-計畫資產-按公允價值	X duration, debit	IAS 19.120A e (i) Disclosure

支付福利之減少數-計畫資產-按公允價值	(X) duration, credit	IAS 19.120A e (vi) Disclosure
計畫參與者提撥之增加(減少)數-計畫資產-按公允價值	X duration, debit	IAS 19.120A e (v) Disclosure
雇主提撥之增加(減少)數-計畫資產-按公允價值	X duration, debit	IAS 19.120A e (iv) Disclosure
淨兌換差額之增加(減少)數-計畫資產-按公允價值	X duration, debit	IAS 19.120A e (iii) Disclosure
清償之增加(減少)數-計畫資產-按公允價值	(X) duration, credit	IAS 19.120A e (viii) Disclosure
計畫資產增加(減少)總額-按公允價值	X duration, debit	IAS 19.120A e Disclosure
期末計畫資產-按公允價值	X instant, debit	IAS 19.120A e Disclosure, IAS 19.120A f Disclosure, IAS 19.120A p (i) Disclosure
期初歸墊權-按公允價值	X instant, debit	IAS 19.120A e Disclosure, IAS 19.120A f (iv) Disclosure
歸墊權之變動-按公允價值 [抽象元素]		
精算利益(損失)之增加(減少)數-歸墊權-按公允價值	X duration, debit	IAS 19.120A e (ii) Disclosure
企業合併之增加(減少)數-歸墊權-按公允價值	X duration, debit	IAS 19.120A e (vii) Disclosure
預期報酬之增加(減少)數-歸墊權-按公允價值	X duration, debit	IAS 19.120A e (i) Disclosure
支付福利之減少數-歸墊權-按公允價值	(X) duration, credit	IAS 19.120A e (vi) Disclosure
計畫參與者提撥之增加(減少)數-歸墊權-按公允價值	X duration, debit	IAS 19.120A e (v) Disclosure
雇主提撥之增加(減少)數-歸墊權-按公允價值	X duration, debit	IAS 19.120A e (iv) Disclosure
淨兌換差額之增加(減少)數-歸墊權-按公允價值	X duration, debit	IAS 19.120A e (iii) Disclosure
清償之增加(減少)數-歸墊權-按公允價值	(X) duration, credit	IAS 19.120A e (viii) Disclosure
歸墊權增加(減少)總額-按公允價值	X duration, debit	IAS 19.120A e Disclosure
期末歸墊權-按公允價值	X instant, debit	IAS 19.120A e Disclosure, IAS 19.120A f (iv) Disclosure
確定福利計畫之已認列資產及負債 [抽象元素]		
已認列負債-確定福利計畫	X instant, credit	IAS 19.120A f Disclosure
已認列資產-確定福利計畫	(X) instant, debit	IAS 19.120A f Disclosure
確定福利計畫之淨負債	X instant, credit	IAS 19.120A f Disclosure
確定福利計畫負債(資產)之調節 [抽象元素]		
確定福利義務-按現值	X instant, credit	IAS 19.120A c Disclosure, IAS 19.120A p (i) Disclosure
計畫資產-按公允價值	(X) instant, debit	IAS 19.120A e Disclosure, IAS 19.120A f Disclosure, IAS 19.120A p (i) Disclosure
歸墊權-按公允價值	(X) instant, debit	IAS 19.120A e Disclosure, IAS 19.120A f (iv) Disclosure
未認列之精算損(益)	(X) instant, debit	IAS 19.120A f (i) Disclosure
未認列之前期服務成本	X instant, credit	IAS 19.120A f (ii) Disclosure
確定福利計畫之未認列資產	(X) instant, debit	IAS 19.120A f (iii) Disclosure
確定福利計畫所認列之其他金額	X instant, credit	IAS 19.120A f (v) Disclosure
確定福利計畫負債(資產)	X instant, credit	IAS 19.120A f Disclosure
確定福利計畫之已認列費用 [抽象元素]		
當期服務成本-確定福利計畫	X duration, debit	IAS 19.120A g (i) Disclosure
利息成本-確定福利計畫	X duration, debit	IAS 19.120A g (ii) Disclosure
計畫資產預期報酬-確定福利計畫	(X) duration, credit	IAS 19.120A g (iii) Disclosure
認列為資產之歸墊權預期報酬-確定福利計畫	(X) duration, credit	IAS 19.120A g (iv) Disclosure
認列於損益之精算損失(利益)-確定福利計畫	(X) duration, credit	IAS 19.120A g (v) Disclosure
認列於損益之前期服務成本-確定福利計畫	X duration, debit	IAS 19.120A g (vi) Disclosure
認列於損益之縮減及清償之影響-確定福利計畫	(X) duration, credit	IAS 19.120A g (vii) Disclosure
國際會計準則第19號第58段(b)限制之影響	(X) duration, credit	IAS 19.120A g (viii) Disclosure
退職後福利費用總額-確定福利計畫	X duration, debit	IAS 19.120A g Disclosure
其他綜合損益-確定福利計畫精算利益(損失)-稅後	X duration, credit	IAS 1.82 g Disclosure, IAS 19.120A h Disclosure, IAS 1.91 a Disclosure
其他綜合損益-確定福利計畫精算利益(損失)-稅前	X duration, credit	IAS 1.82 g Disclosure, IAS 19.120A h Disclosure, IAS 1.91 b Disclosure
認列於其他綜合損益之精算利益(損失)	X duration, credit	IAS 19.120A i Disclosure
構成總計畫資產公允價值之每一主要種類百分比或金額之說明	text	IAS 19.120A j Disclosure
包含於計畫資產公允價值中之企業本身金融工具之金額說明	text	IAS 19.120A k (i) Disclosure
包含於計畫資產公允價值中企業自用不動產之金額說明	text	IAS 19.120A k (ii) Disclosure
包含於計畫資產公允價值中供企業使用之其他資產之金額說明	text	IAS 19.120A k (ii) Disclosure
用以決定資產預期報酬率之基礎說明	text	IAS 19.120A l Disclosure
計畫資產與認列為資產之歸墊權之實際報酬之說明	text	IAS 19.120A m Disclosure
折現率之精算假設	text	IAS 19.120A n (i) Disclosure
計畫資產預期報酬率之精算假設	text	IAS 19.120A n (ii) Disclosure
認列為資產之歸墊權預期報酬率之精算假設	text	IAS 19.120A n (iii) Disclosure
預期薪資增加率之精算假設	text	IAS 19.120A n (iv) Disclosure
醫療成本趨勢率之精算假設	text	IAS 19.120A n (v) Disclosure
其他重要精算假設	text	IAS 19.120A n (vi) Disclosure

計畫資產及計畫負債之經驗調整 [抽象元素]		
確定福利義務-按現值	X instant, credit	IAS 19.120A c Disclosure, IAS 19.120A p (i) Disclosure
計畫資產-按公允價值	X instant, debit	IAS 19.120A e Disclosure, IAS 19.120A f Disclosure, IAS 19.120A p (i) Disclosure
計畫之剩餘(短絀)	X duration	IAS 19.120A p (i) Disclosure
計畫負債之經驗調整	X duration	IAS 19.120A p (ii) Disclosure
計畫資產之經驗調整	X duration	IAS 19.120A p (ii) Disclosure
計畫負債之經驗調整百分比	X.XX instant	IAS 19.120A p (ii) Disclosure
計畫資產之經驗調整百分比	X.XX instant	IAS 19.120A p (ii) Disclosure
預計支付予計畫之提撥金估計	X duration, credit	IAS 19.120A q Disclosure
分攤淨確定福利成本之合約協議或明確政策之說明	text	IAS 19.34B a Disclosure
決定不同企業間分擔風險之確定福利計畫提撥之政策之說明	text	IAS 19.34B b Disclosure
(醫療成本趨勢比率)增加一個百分點之影響之解釋-當期服務成本及利息成本總額	text	IAS 19.120A o (i) Disclosure
(醫療成本趨勢比率)減少一個百分點之影響之解釋-當期服務成本及利息成本總額	text	IAS 19.120A o (i) Disclosure
(醫療成本趨勢比率)增加一個百分點之影響之解釋-醫療成本之累計退職後福利義務	text	IAS 19.120A o (ii) Disclosure
(醫療成本趨勢比率)減少一個百分點之影響之解釋-醫療成本之累計退職後福利義務	text	IAS 19.120A o (ii) Disclosure
多雇主計畫為確定福利計畫之事實說明	text	IAS 19.30 b (i) Disclosure
無法獲得足夠資訊以將多雇主計畫依確定福利計畫處理之理由之說明	text	IAS 19.30 b (ii) Disclosure
有關多雇主計畫剩餘或短絀之資訊說明	text	IAS 19.30 c (i) Disclosure
用以決定多雇主計畫剩餘或短絀之基礎說明	text	IAS 19.30 c (ii) Disclosure
多雇主計畫剩餘或短絀對企業之影響	text	IAS 19.30 c (iii) Disclosure
義務之性質說明-離職福利或有負債	text	IAS 19.141 Disclosure
有關主要管理階層離職福利之資訊說明	text	IAS 19.143 Disclosure
離職福利費用之性質說明	text	IAS 19.142 Disclosure
離職福利費用	X duration, debit	IAS 19.142 Disclosure
過渡性負債所認列之費損	X duration, debit	IAS 19.155 b (ii) Disclosure
未認列過渡性負債餘額	X instant, credit	IAS 19.155 b (ii) Disclosure
[835110] 附註-所得稅		
所得稅之揭露 [文字區塊]		IAS 12 - Disclosure Disclosure
所得稅費用(收益)之主要組成部分 [抽象元素]		
當期所得稅費用(利益)	X duration, debit	IAS 12.80 a Common practice
前期之當期所得稅之調整數	X duration, debit	IAS 12.80 b Common practice
當期所得稅費用(利益)之其他組成部分	X duration, debit	IAS 12.80 Common practice
與暫時性差異之原始產生及迴轉相關之遞延所得稅費用(利益)	X duration, debit	IAS 12.80 c Common practice
與稅率變動或新稅目課徵相關之遞延所得稅費用(利益)	X duration, debit	IAS 12.80 d Common practice
前期未認列之課稅損失、所得稅抵減或暫時性差異用以減少當期所得稅費用所產生之所得稅利益	(X) duration, credit	IAS 12.80 e Common practice
前期未認列之課稅損失、所得稅抵減或暫時性差異用以減少遞延所得稅費用所產生之所得稅利益	(X) duration, credit	IAS 12.80 f Common practice
由遞延所得稅資產之沖減或沖減之迴轉所產生之遞延所得稅費用	X duration, debit	IAS 12.80 g Common practice
與計入損益之會計政策變動及錯誤相關之所得稅費用(利益)	X duration, debit	IAS 12.80 h Common practice
遞延所得稅費用(利益)之其他組成部分	X duration, debit	IAS 12.80 Common practice
所得稅費用(利益)總額	X duration, debit	IAS 12.79 Disclosure, IAS 12.81 c (ii) Disclosure, IAS 12.81 c (i) Disclosure
與直接借記或貸記權益之項目相關之當期與遞延所得稅 [抽象元素]		
與直接借記或貸記權益之項目相關之當期所得稅	X duration, debit	IAS 12.81 a Disclosure
與直接借記或貸記權益之項目相關之遞延所得稅	X duration, debit	IAS 12.81 a Disclosure
與直接借記或貸記權益之項目相關之當期及遞延所得稅之彙總數	X duration, debit	IAS 12.81 a Disclosure
與其他綜合損益之組成部分相關之所得稅 [抽象元素]		
與其他綜合損益中換算之兌換差額相關之所得稅	X duration, debit	IAS 1.90 Disclosure
與備供出售金融資產之其他綜合損益相關之所得稅	X duration, debit	IAS 1.90 Disclosure
與現金流量避險之其他綜合損益相關之所得稅	X duration, debit	IAS 1.90 Disclosure
與重估增值變動之其他綜合損益相關之所得稅	X duration, debit	IAS 1.90 Disclosure
與其他綜合損益中確定福利計畫相關之所得稅	X duration, debit	IAS 1.90 Disclosure
與其他綜合損益之其他組成部分相關之所得稅	X duration, debit	IAS 1.90 Disclosure
與其他綜合損益組成部分相關之所得稅彙總數	X duration, debit	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
與採用權益法認列之關聯企業及合資之其他綜合損益份額相關之所得稅	X duration, debit	IAS 1.90 Disclosure
停業單位之所得稅費用 [抽象元素]		
與停業利益(損失)相關之所得稅費用	X duration, debit	IAS 12.81 h (i) Disclosure
與停業單位來自正常活動(損)益相關之所得稅費用	X duration, debit	IAS 12.81 h (ii) Disclosure
前一會計期間適用稅率變動之解釋	text	IAS 12.81 d Disclosure
暫時性差異、未使用課稅損失及未使用所得稅抵減之到期日之說明	text	IAS 12.81 e Disclosure
未認列遞延所得稅資產之可減除暫時性差異	X duration	IAS 12.81 e Disclosure

未認列遞延所得稅資產之未使用課稅損失	X duration	IAS 12.81 e Disclosure
未認列遞延所得稅資產之未使用所得稅抵減	X duration	IAS 12.81 e Disclosure
與投資子公司、分公司及關聯企業以及合資權益相關之暫時性差異	X duration	IAS 12.81 f Disclosure
暫時性差異、未使用課稅損失及未使用所得稅抵減之揭露 [文字區塊]		IAS 12.81 g Disclosure
暫時性差異、未使用課稅損失及未使用所得稅抵減之揭露 (抽象元素)		
暫時性差異、未使用課稅損失及未使用所得稅抵減之揭露 (表格)	table	IAS 12.81 g Disclosure
暫時性差異、未使用課稅損失及未使用所得稅抵減 (軸)	axis	IAS 12.81 g Disclosure
暫時性差異、未使用課稅損失及未使用所得稅抵減 (欄項目)	member [default]	IAS 12.81 g Disclosure
暫時性差異 (欄項目)	member	IAS 12.81 g Disclosure
未使用課稅損失 (欄項目)	member	IAS 12.81 g Disclosure
未使用所得稅抵減 (欄項目)	member	IAS 12.81 g Disclosure
暫時性差異、未使用課稅損失及未使用所得稅抵減之揭露 (行項目)	line items	
遞延所得稅資產及負債 (抽象元素)		
遞延所得稅資產	(X) instant, debit	IAS 12.81 g (i) Disclosure, IAS 1.54 o Disclosure, IAS 1.56 Disclosure
遞延所得稅負債	X instant, credit	IAS 12.81 g (i) Disclosure, IAS 1.54 o Disclosure, IAS 1.56 Disclosure
淨遞延所得稅負債(資產)	X instant, credit	IAS 12.81 g (i) Disclosure
遞延所得稅費用(利益) (抽象元素)		
遞延所得稅費用(利益)	X duration, debit	IAS 12.81 g (ii) Disclosure
認列於損益之遞延所得稅費用(利益)	X duration, debit	IAS 12.81 g (ii) Disclosure
通過發布財務報表前, 已擬議或宣告但尚未認列為負債之股利之所得稅後果	X duration	IAS 12.81 i Disclosure
收購前已認列遞延所得稅資產金額之增加(減少)數	X duration	IAS 12.81 j Disclosure
導致於收購日後認列企業合併中所取得遞延所得稅利益之事項或情況變動之說明	text	IAS 12.81 k Disclosure
企業認列取決於未來課稅所得之遞延所得稅資產, 且當期或前期發生虧損者, 其支持證據之說明	text	IAS 12.82 Disclosure
支付股利所將導致之潛在所得稅後果之性質說明	text	IAS 12.82A Disclosure
實際上可決定之潛在所得稅後果之金額說明	text	IAS 12.82A Disclosure
會計利潤乘以適用稅率之調節 (抽象元素)		
按適用稅率計算之所得稅費用(利益)	X duration, debit	IAS 12.81 c (i) Disclosure
免稅收入之所得稅影響數	X duration, debit	IAS 12.81 c (i) Disclosure
決定課稅所得(課稅損失)時不得減除之費用之所得稅影響數	X duration, debit	IAS 12.81 c (i) Disclosure
課稅損失之所得稅影響數	X duration, debit	IAS 12.81 c (i) Disclosure
國外稅率之所得稅影響數	X duration, debit	IAS 12.81 c (i) Disclosure
稅率變動之所得稅影響數	X duration, debit	IAS 12.81 c (i) Disclosure
用以調節會計利潤與所得稅費用(利益)之其他所得稅影響數	X duration, debit	IAS 12.81 c (i) Disclosure
所得稅費用(利益)總額	X duration, debit	IAS 12.79 Disclosure, IAS 12.81 c (ii) Disclosure, IAS 12.81 c (i) Disclosure
平均有效稅率與適用稅率之調節 (抽象元素)		
會計利潤	X duration, credit	IAS 12.81 c (i) Disclosure, IAS 12.81 c (ii) Disclosure
適用稅率	X.XX duration	IAS 12.81 c (ii) Disclosure
免稅收入之稅率影響數	X.XX duration	IAS 12.81 c (ii) Disclosure
決定課稅所得(課稅損失)時不得減除之費用之稅率影響數	X.XX duration	IAS 12.81 c (ii) Disclosure
課稅損失之稅率影響數	X.XX duration	IAS 12.81 c (ii) Disclosure
國外稅率之稅率影響數	X.XX duration	IAS 12.81 c (ii) Disclosure
稅率變動之稅率影響數	X.XX duration	IAS 12.81 c (ii) Disclosure
用以調節會計利潤與所得稅費用(利益)之其他所得稅率影響數	X.XX duration	IAS 12.81 c (ii) Disclosure
總平均有效稅率	X.XX duration	IAS 12.81 c (ii) Disclosure
所得稅費用(利益)	X duration, debit	IAS 12.79 Disclosure, IAS 12.81 c (ii) Disclosure, IAS 12.81 c (i) Disclosure
[836200] 附註-借款成本		
借款成本之揭露 [文字區塊]		IAS 23 - Disclosure Disclosure
資本化借款成本	X duration, debit	IAS 23.26 a Disclosure, IAS 23.5 Definition
符合資本化條件之借款成本之資本化利率	X.XX duration	IAS 23.26 b Disclosure
[836500] 附註-保險合約		
保險合約之揭露 [文字區塊]		IFRS 4 - Disclosure Disclosure
保險合約所產生之金額之揭露 [文字區塊]		IFRS 4.36 Disclosure
保險合約會計政策之說明	text	IFRS 4.37 a Disclosure
由保險合約所產生之資產	X instant, debit	IFRS 4.37 b Disclosure, IFRS 4.37 e Disclosure
由保險合約所產生之負債	X instant, credit	IFRS 4.37 b Disclosure, IFRS 4.37 e Disclosure
由保險合約所產生之收益	X duration, credit	IFRS 4.37 b Disclosure
由保險合約所產生之費用	X duration, debit	IFRS 4.37 b Disclosure
保險合約之現金流入(出)	X duration, debit	IFRS 4.37 b Disclosure

購買再保險認列於損益之利益(損失)	X duration, credit	IFRS 4.37 b (i) Disclosure, IFRS 4.37 e Disclosure
購買再保險所產生損益之攤銷	X duration, debit	IFRS 4.37 b (ii) Disclosure, IFRS 4.37 e Disclosure
購買再保險所產生之未攤銷利益及損失餘額	X instant, credit	IFRS 4.37 b (ii) Disclosure
用以衡量保險資產及負債之假設之解釋	text	IFRS 4.37 c Disclosure
用以衡量保險資產及保險負債之假設變動影響之解釋	text	IFRS 4.37 d Disclosure
保險合約所產生風險之性質及程度之揭露 [文字區塊]		IFRS 4.38 Disclosure
管理保險合約所產生風險之目標、政策與程序及用以管理該等風險之方法之說明	text	IFRS 4.39 a Disclosure
保險風險之揭露 [文字區塊]		IFRS 4.39 c Disclosure
保險風險敏感度之揭露 [文字區塊]		IFRS 4.39 c (i) Disclosure
保險風險之敏感度分析	text	IFRS 4.39A a Disclosure
有關敏感度之質性資訊及有重大影響之保險合約條款及條件之資訊	text	IFRS 4.39A b Disclosure
保險風險集中之說明	text	IFRS 4.39 c (ii) Disclosure
實際理賠與先前估計之比較之揭露 [文字區塊]		IFRS 4.39 c (iii) Disclosure
保險合約信用風險之揭露 [文字區塊]		IFRS 4.39 d Disclosure
保險合約流動性風險之揭露 [文字區塊]		IFRS 4.39 d Disclosure
保險合約市場風險之揭露 [文字區塊]		IFRS 4.39 d Disclosure
有關嵌入於主保險合約衍生工具所產生市場風險之暴險之資訊	text	IFRS 4.39 e Disclosure
[838000] 附註-每股盈餘		
每股盈餘之揭露 [文字區塊]		IAS 33 - Disclosure Disclosure
基本每股盈餘 [抽象元素]		
繼續營業單位之基本每股盈餘(損失)	X.XX duration	IAS 33.66 Presentation
停業單位之基本每股盈餘(損失)	X.XX duration	IAS 33.68 Presentation
基本每股盈餘(損失)	X.XX duration	IAS 33.66 Presentation
稀釋每股盈餘 [抽象元素]		
繼續營業單位稀釋每股盈餘(損失)	X.XX duration	IAS 33.66 Presentation
停業單位稀釋每股盈餘(損失)	X.XX duration	IAS 33.68 Presentation
稀釋每股盈餘(損失)	X.XX duration	IAS 33.66 Presentation
(損)益-歸屬於母公司普通股權益持有人 [抽象元素]		
歸屬於母公司普通股權益持有人之繼續營業單位(損)益	X duration, credit	IAS 33.70 a Disclosure
歸屬於母公司普通股權益持有人之停業單位(損)益	X duration, credit	IAS 33.70 a Disclosure
(損)益-歸屬於母公司普通股權益持有人	X duration, credit	IAS 33.70 a Disclosure
包括稀釋效果之歸屬於母公司普通股權益持有人之繼續營業單位(損)益	X duration, credit	IAS 33.70 a Disclosure
包括稀釋效果之歸屬於母公司普通股權益持有人之停業單位(損)益	X duration, credit	IAS 33.70 a Disclosure
包括稀釋效果之(損)益-歸屬於母公司普通股權益持有人	X duration, credit	IAS 33.70 a Disclosure
加權平均股數及調整後加權平均股數 [抽象元素]		
加權平均股數	shares	IAS 33.70 b Disclosure
調整後加權平均股數	shares	IAS 33.70 b Disclosure
用以計算基本每股盈餘之分子調整之解釋	text	IAS 33.70 a Disclosure
用以計算基本每股盈餘之分母調整之解釋	text	IAS 33.70 b Disclosure
用以計算稀釋每股盈餘之分子調整之解釋	text	IAS 33.70 a Disclosure
用以計算稀釋每股盈餘之分母調整之解釋	text	IAS 33.70 b Disclosure
未計入稀釋每股盈餘計算而有潛在未來稀釋效果之工具說明	text	IAS 33.70 c Disclosure
重大改變流通在外普通股數量之報導期間後交易之說明	text	IAS 33.70 d Disclosure
重大改變流通在外潛在普通股數量之報導期間後交易之說明	text	IAS 33.70 d Disclosure
[842000] 附註-匯率變動之影響		
匯率變動影響之揭露 [文字區塊]		IAS 21 - Disclosure Disclosure
功能性貨幣之說明	text	IAS 21.53 Disclosure, IAS 21.57 c Disclosure
表達貨幣之說明	text	IAS 1.51 d Disclosure, IAS 21.53 Disclosure
表達貨幣與功能性貨幣不同之理由之說明	text	IAS 21.53 Disclosure
功能性貨幣變動之理由之說明	text	IAS 21.54 Disclosure
明確指出非以功能性貨幣或表達貨幣列報之資訊為補充資訊	text	IAS 21.57 a Disclosure
用以決定補充資訊之換算方法	text	IAS 21.57 c Disclosure
認列於損益之換算兌換差額之利益(損失)	X duration, credit	IAS 21.52 a Disclosure
換算兌換差額準備	X instant, credit	IAS 21.52 b Disclosure
[851100] 附註-現金流量表		
現金流量表之揭露 [文字區塊]		IAS 7 - Presentation of a statement of cash flows Disclosure
已支付(收取)之對價	X duration, credit	IAS 7.40 a Disclosure
對價中屬現金及約當現金之部分	X duration, debit	IAS 7.40 b Disclosure
所收購或處分之子公司或業務之現金及約當現金	X instant, debit	IAS 7.40 c Disclosure
所收購或處分之子公司或業務其資產與負債之說明	text	IAS 7.40 d Disclosure

決定現金及約當現金組成部分會計政策之說明	text	IAS 7.46 Disclosure
無須動用現金或約當現金之投資及籌資交易之解釋	text	IAS 7.43 Disclosure
以直接承擔相關負債或以融資租賃方式取得資產之說明	text	IAS 7.44 a Disclosure
以發行權益方式收購企業之說明	text	IAS 7.44 b Disclosure
債務轉換為權益之說明	text	IAS 7.44 c Disclosure
企業持有但無法供集團使用之現金及約當現金	X instant, debit	IAS 7.48 Disclosure
有關了解企業財務狀況及流動性之額外資訊之揭露 [文字區塊]		IAS 7.50 Disclosure
未使用借款機制	X instant	IAS 7.50 a Disclosure
合資相關活動之現金流入(出)-比例合併-分類為營業活動	X duration, debit	IAS 7.50 b Disclosure
合資相關活動之現金流入(出)-比例合併-分類為投資活動	X duration, debit	IAS 7.50 b Disclosure
合資相關活動之現金流入(出)-比例合併-分類為籌資活動	X duration, debit	IAS 7.50 b Disclosure
增加營運產能之現金流入(出)	X duration, debit	IAS 7.50 c Disclosure
維持營運產能之現金流入(出)	X duration, debit	IAS 7.50 c Disclosure
支付(退還)所得稅 [抽象元素]		
支付(退還)所得稅-分類為營業活動	X duration, credit	IAS 7.14 f Disclosure, IAS 7.35 Disclosure
支付(退還)所得稅-分類為投資活動	X duration, credit	IAS 7.14 f Disclosure, IAS 7.35 Disclosure
支付(退還)所得稅-分類為籌資活動	X duration, credit	IAS 7.14 f Disclosure, IAS 7.35 Disclosure
已支付(退還)所得稅總額	X duration, credit	IAS 7.35 Disclosure
[861200] 附註-股本、準備及其他權益		
股本、準備及其他權益之揭露 [文字區塊]		IAS 1 - Structure and content Disclosure
股本類別之揭露 [文字區塊]		IAS 1.79 a Disclosure
股本類別之揭露 [抽象元素]		
股本類別之揭露 [表格]	table	IAS 1.79 a Disclosure
股本類別 [軸]	axis	IAS 1.79 a Disclosure
股本類別 [欄項目]	member [default]	IAS 1.79 a Disclosure
股本類別之揭露 [行項目]	line items	
額定股數	shares	IAS 1.79 a (i) Disclosure
已發行且繳清股款之股數	shares	IAS 1.79 a (ii) Disclosure
已發行但未繳清股款之股數	shares	IAS 1.79 a (ii) Disclosure
每股面值	X.XX instant	IAS 1.79 a (iii) Disclosure
股份並無面額之事實之解釋	text	IAS 1.79 a (iii) Disclosure
期初流通在外股數	shares	IAS 1.79 a (iv) Disclosure
期末流通在外股數	shares	IAS 1.79 a (iv) Disclosure
繫屬於本類股本之權利、優先權及限制	text	IAS 1.79 a (v) Disclosure
由企業或由其子公司或關聯企業所持有該企業之股數	shares	IAS 1.79 a (vi) Disclosure
保留供選擇權及股份銷售合約發行之股數	shares	IAS 1.79 a (vii) Disclosure
權益中準備之揭露 [文字區塊]		IAS 1.79 b Disclosure
權益中準備之揭露 [抽象元素]		
權益中準備之揭露 [表格]	table	IAS 1.79 b Disclosure
權益中之準備 [軸]	axis	IAS 1.79 b Disclosure
準備 [欄項目]	member [default]	IAS 1.79 b Disclosure
權益中準備之揭露 [行項目]	line items	
權益中準備之性質及目的之說明	text	IAS 1.79 b Disclosure
其他權益之說明	text	IAS 1.80 Disclosure
有關分類為權益工具之可賣回金融工具之彙總量化資料	text	IAS 1.136A a Disclosure
有關企業對管理其再買回或贖回可賣回金融工具義務之目標、政策及程序之資訊	text	IAS 1.136A b Disclosure
贖回或再購入可賣回金融工具之預期現金流出	X duration, credit	IAS 1.136A c Disclosure
有關如何決定贖回或再買回之預期現金流出之資訊	text	IAS 1.136A d Disclosure
[868200] 附註-基金權益之性質及取用基金資產之限制		
基金權益之揭露 [文字區塊]		IFRIC 5 - Consensus Disclosure
基金權益之性質說明	text	IFRIC 5.11 Disclosure
取用基金資產之限制	text	IFRIC 5.11 Disclosure
[868500] 附註-禁止贖回之規定-金融負債及權益間移轉		
禁止贖回規定之揭露-金融負債及權益間移轉 [文字區塊]		IFRIC 2 - Disclosure Disclosure
歸因於禁止贖回規定之變動之金融負債及權益間之移轉	X duration	IFRIC 2.13 Disclosure
歸因於禁止贖回規定之變動之金融負債及權益間移轉之時點及理由	text	IFRIC 2.13 Disclosure
[871100] 附註-營運部門		
企業應報導部門之揭露 [文字區塊]		IFRS 8 - Disclosure Disclosure
用以辨識企業應報導部門之因素	text	IFRS 8.22 a Disclosure
每一應報導部門產生收入之產品或勞務類型之說明	text	IFRS 8.22 b Disclosure
應報導部門間交易之會計基礎說明	text	IFRS 8.27 a Disclosure

應報導部門損益與列計所得稅費用或利益及停業單位損益前之企業損益兩者衡量差異之性質說明	text	IFRS 8.27 b Disclosure
應報導部門資產與企業資產兩者衡量差異之性質說明	text	IFRS 8.27 c Disclosure
應報導部門負債與企業負債兩者衡量差異之性質說明	text	IFRS 8.27 d Disclosure
決定報導部門損益所使用之衡量方法與前期相較之變動，其性質及對部門損益衡量之影響	text	IFRS 8.27 e Disclosure
任何對應報導部門不對稱分攤之性質及影響之說明	text	IFRS 8.27 f Disclosure
營運部門之揭露 [文字區塊]		IFRS 8.23 Disclosure
營運部門之揭露 [抽象元素]		
營運部門之揭露 [表格]	table	IFRS 8.23 Disclosure
營運部門 [軸]	axis	IFRS 8.23 Disclosure
個體之總額 [欄項目]	member [default]	IFRS 8.28 Disclosure
營運部門 [欄項目]	member	IFRS 8.28 Disclosure
應報導部門 [欄項目]	member	IFRS 8.23 Disclosure
所有其他部門 [欄項目]	member	IFRS 8.16 Disclosure
重大調節項目 [欄項目]	member	IFRS 8.28 Disclosure
營運部門之揭露 [行項目]	line items	
來自外部客戶之收入	X duration, credit	IFRS 8.23 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure
來自與企業內其他營運部門交易之收入	X duration, credit	IFRS 8.23 b Disclosure
收入	X duration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IAS 18.35 b Disclosure, IFRS 8.28 a Disclosure
利息收入	X duration, credit	IAS 18.35 b (iii) Disclosure, IFRS 8.23 c Disclosure, IFRS 8.28 e Disclosure
利息費用	X duration, debit	IFRS 8.23 d Disclosure, IFRS 8.28 e Disclosure
利息收入(費用)	X duration, credit	IFRS 8.23 Disclosure, IFRS 8.28 e Disclosure
折舊及攤銷費用	X duration, debit	IAS 1.102 Example, IAS 1.99 Disclosure, IFRS 8.23 e Disclosure, IFRS 8.28 e Disclosure
其他重大收益(費損)項目	X duration, credit	IFRS 8.23 f Disclosure, IFRS 8.28 e Disclosure
企業對採用權益法認列之關聯企業及合資之損益之權益	X duration, credit	IFRS 8.23 g Disclosure, IFRS 8.28 e Disclosure
所得稅費用	X duration, debit	IAS 1.82 d Disclosure, IAS 26.35 b (viii) Disclosure, IFRS 8.23 h Disclosure, IFRS 8.28 e Disclosure
其他重大非現金項目	X duration, debit	IFRS 8.23 i Disclosure, IFRS 8.28 e Disclosure
(損)益	X duration, credit	IAS 1.106 d (i) Disclosure, IAS 1.82 f Disclosure, IFRS 1.24 b Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
資產	X instant, debit	IAS 1.55 Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 c Disclosure
採用權益法之投資	X instant, debit	IAS 1.54 e Disclosure, IFRS 8.24 a Disclosure, IFRS 8.28 e Disclosure
非流動資產之增添	X duration, debit	IFRS 8.24 b Disclosure, IFRS 8.28 e Disclosure
負債	X instant, credit	IAS 1 - Structure and content Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 d Disclosure
認列於損益之減損損失	X duration, debit	IAS 36.126 a Disclosure, IAS 36.129 a Disclosure
認列於損益之減損損失迴轉	X duration, credit	IAS 36.126 b Disclosure, IAS 36.129 b Disclosure
認列於其他綜合損益之減損損失	X duration, debit	IAS 36.126 c Disclosure, IAS 36.129 a Disclosure
認列於其他綜合損益之減損損失迴轉	X duration, credit	IAS 36.126 d Disclosure, IAS 36.129 b Disclosure
營業活動之淨現金流入(出)	X duration	IAS 7.10 Disclosure, IAS 7.50 d Disclosure
投資活動之淨現金流入(出)	X duration, debit	IAS 7.10 Disclosure, IAS 7.50 d Disclosure
籌資活動之淨現金流入(出)	X duration, debit	IAS 7.10 Disclosure, IAS 7.50 d Disclosure
產品及服務之揭露 [文字區塊]		IFRS 8.32 Disclosure
產品及服務之揭露 [抽象元素]		
產品及服務之揭露 [表格]	table	IFRS 8.32 Disclosure
產品及勞務 [軸]	axis	IFRS 8.32 Disclosure
產品及勞務 [欄項目]	member [default]	IFRS 8.32 Disclosure
產品及服務之揭露 [行項目]	line items	
來自外部客戶之收入	X duration, credit	IFRS 8.23 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure
地區別之揭露 [文字區塊]		IFRS 8.33 Disclosure
地區別之揭露 [抽象元素]		
地區別之揭露 [表格]	table	IFRS 8.33 Disclosure
地區 [軸]	axis	IFRS 8.33 Disclosure
地區 [欄項目]	member [default]	IFRS 8.33 Disclosure
所在國家 [欄項目]	member	IFRS 8.33 a Disclosure, IFRS 8.33 b Disclosure
外國 [欄項目]	member	IFRS 8.33 a Disclosure, IFRS 8.33 b Disclosure

地區別之揭露 [行項目]	line items	
來自外部客戶之收入	X duration, credit	IFRS 8.23 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure
非流動資產	X instant, debit	IAS 1.66 Disclosure, IFRS 8.33 b Disclosure
主要客戶之揭露 [文字區塊]		IFRS 8.34 Disclosure
主要客戶之揭露 [抽象元素]		
主要客戶之揭露 [表格]	table	IFRS 8.34 Disclosure
主要客戶 [軸]	axis	IFRS 8.34 Disclosure
主要客戶 [欄項目]	member [default]	IFRS 8.34 Disclosure
政府 [欄項目]	member	IFRS 8.34 Disclosure
主要客戶之揭露 [行項目]	line items	
來自外部客戶之收入	X duration, credit	IFRS 8.23 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure
有關主要客戶之資訊	text	IFRS 8.34 Disclosure
將外部客戶收入歸屬至個別國家之基礎	text	IFRS 8.33 a Disclosure
以減除利息費用後淨額所報導利息收入之解釋	text	IFRS 8.23 Disclosure
何以未依每一產品及勞務別(或依類似產品及勞務群組)報導來自外部客戶收入之解釋	text	IFRS 8.32 Disclosure, IFRS 8.33 Disclosure
於2009年1月1日前開始適用國際財務報導準則第8號之解釋	text	IFRS 8.35 Disclosure
有關企業應報導部門之額外資訊	text	IFRS 8 - Disclosure Disclosure
[901000] 面向-追溯適用及追溯重編		
追溯適用及追溯重編 [軸]	axis	IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure
重編 [欄項目]	member [default]	IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure
先前列 [欄項目]	member	IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure
會計政策變動之財務影響 [欄項目]	member	IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure
會計錯誤更正之財務影響 [欄項目]	member	IAS 8.49 b (i) Disclosure
[901500] 面向-設立日		
設立日 [軸]	axis	IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure
預設財務報表日 [欄項目]	member [default]	IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure
[903000] 面向-繼續營業及停業單位		
繼續營業單位及停業單位 [軸]	axis	IFRS 5 - Presentation and disclosure Disclosure
繼續營業及停業單位之彙總數 [欄項目]	member [default]	IFRS 5 - Presentation and disclosure Disclosure
繼續營業單位 [欄項目]	member	IFRS 5 - Presentation and disclosure Disclosure
停業單位 [欄項目]	member	IFRS 5 - Presentation and disclosure Disclosure
分類為待出售之處分群組 [欄項目]	member	IFRS 5 - Presentation and disclosure Disclosure
[913000] 面向-合併及單獨財務報表		
合併及單獨財務報表 [軸]	axis	IAS 27.4 Disclosure
合併 [欄項目]	member [default]	IAS 27 - Disclosure Disclosure
單獨 [欄項目]	member	IAS 27 - Disclosure Disclosure

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