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International Financial Reporting Standards (IFRS®)

The IFRS® Taxonomy Illustrated

A view of the International Financial Reporting Standards for small and medium entities as presented in the IFRS Taxonomy 2010 (organised by IFRSs) in traditional Chinese



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This *IFRS Taxonomy Illustrated* has been prepared by the IFRS Foundation, 30 Cannon Street, London EC4M 6XH, United Kingdom.

Tel: +44 (0)20 7246 6410

Fax: +44 (0)20 7246 6411

Email: info@ifrs.org

Web: www.ifrs.org

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Please address XBRL matters to:

IFRS Foundation XBRL Team

30 Cannon Street, London EC4M 6XH, United Kingdom

Email: xbrl@ifrs.org

Web: www.ifrs.org/XBRL



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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)
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報導企業之名稱或其他辨識之方式	text	IFRS for SMEs 3.23 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	IFRS for SMEs 3.23 a Disclosure

First column - hierarchy

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

- Column headings represent an IFRS, IAS or Interpretation.
- Column sub-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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在製品存貨	X instant, debit	IFRS for SMEs 4.11 c (ii) Disclosure
將於製造或勞務提供過程中消耗之原料及物料	X instant, debit	IFRS for SMEs 4.11 c (iii) Disclosure
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其他流動金融資產	X instant, debit	IFRS for SMEs 4.2 c Disclosure
其他流動非金融資產	X instant, debit	IFRS for SMEs 4.3 Common practice
現金及約當現金	X instant, debit	IFRS for SMEs 4.2 a Disclosure, IFRS for SMEs 7.20 Disclosure
流動資產總額	X instant, debit	IFRS for SMEs 4.5 Definition
資產總額	X instant, debit	IFRS for SMEs 2.37 Disclosure
權益及負債 [抽象元素]		
權益 [抽象元素]		
已發行股本	X instant, credit	IFRS for SMEs 4.11 f Disclosure
保留盈餘	X instant, credit	IFRS for SMEs 4.11 f Disclosure, IFRS for SMEs 6.5 a Disclosure, IFRS for SMEs 6.5 e Disclosure
股份溢價	X instant, credit	IFRS for SMEs 4.11 f Disclosure
庫藏股	(X) instant, debit	IFRS for SMEs 4.11 f Disclosure
其他權益	X instant, credit	IFRS for SMEs 4.11 f Disclosure
其他準備	X instant, credit	IFRS for SMEs 4.11 f Disclosure
權益總額	X instant, credit	IFRS for SMEs 35.13 b Disclosure, IFRS for SMEs 4.2 q Disclosure, IFRS for SMEs 6.3 c Disclosure
負債 [抽象元素]		
非流動負債 [抽象元素]		
非流動負債準備 [抽象元素]		
非流動員工福利負債準備	X instant, credit	IFRS for SMEs 4.11 e Disclosure
其他長期負債準備	X instant, credit	IFRS for SMEs 4.11 e Disclosure
非流動負債準備總額	X instant, credit	IFRS for SMEs 4.2 p Disclosure
非流動應付款 [抽象元素]		
非流動應付供應商款	X instant, credit	IFRS for SMEs 4.11 d Disclosure
非流動應付關係人款	X instant, credit	IFRS for SMEs 4.11 d Disclosure
分類為非流動之遞延所得	X instant, credit	IFRS for SMEs 4.11 d Disclosure
分類為非流動之應計項目	X instant, credit	IFRS for SMEs 4.11 d Disclosure
非流動應付款總額	X instant, credit	IFRS for SMEs 4.11 d Disclosure, IFRS for SMEs 4.2 l Disclosure

遞延所得稅負債	X instant, credit	IFRS for SMEs 29.32 d (i) Disclosure, IFRS for SMEs 4.2 o Disclosure
其他非流動金融負債	X instant, credit	IFRS for SMEs 4.2 m Common practice
長期借款	X instant, credit	IFRS for SMEs 4.3 Common practice
其他非流動非金融負債	X instant, credit	IFRS for SMEs 4.3 Common practice
非流動負債總額	X instant, credit	IFRS for SMEs 4.8 Definition
流動負債 [抽象元素]		
流動負債準備 [抽象元素]		
流動員工福利負債準備	X instant, credit	IFRS for SMEs 4.11 e Disclosure
其他短期負債準備	X instant, credit	IFRS for SMEs 4.11 e Disclosure
流動負債準備總額	X instant, credit	IFRS for SMEs 4.2 p 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	IFRS for SMEs 4.11 d Disclosure
應付關係人帳款及其他流動應付關係人款	X instant, credit	IFRS for SMEs 4.11 d Disclosure
分類為流動之遞延所得	X instant, credit	IFRS for SMEs 4.11 d Disclosure
分類為流動之應計項目	X instant, credit	IFRS for SMEs 4.11 d Disclosure
應付帳款及其他流動應付款總額	X instant, credit	IFRS for SMEs 4.11 d Disclosure, IFRS for SMEs 4.2 l Disclosure
當期所得稅負債	X instant, credit	IFRS for SMEs 4.2 n Disclosure
其他流動金融負債	X instant, credit	IFRS for SMEs 4.2 m Common practice
短期借款	X instant, credit	IFRS for SMEs 4.3 Common practice
長期借款流動部分	X instant, credit	IFRS for SMEs 4.3 Common practice
其他流動非金融負債	X instant, credit	IFRS for SMEs 4.3 Common practice
流動負債總額	X instant, credit	IFRS for SMEs 4.7 Definition
負債總額	X instant, credit	IFRS for SMEs 2.39 Disclosure
權益及負債總額	X instant, credit	IFRS for SMEs 4.1 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	IFRS for SMEs 17.31 e Disclosure, IFRS for SMEs 4.11 a Disclosure, IFRS for SMEs 4.2 e Disclosure
投資性不動產	X instant, debit	IFRS for SMEs 16.10 e Disclosure, IFRS for SMEs 4.2 f Disclosure
商譽	X instant, debit	IFRS for SMEs 4.3 Common practice
商譽以外之無形資產	X instant, debit	IFRS for SMEs 18.27 e Disclosure, IFRS for SMEs 4.2 g Disclosure
其他金融資產	X instant, debit	IFRS for SMEs 4.2 c Disclosure
其他非金融資產	X instant, debit	IFRS for SMEs 4.3 Common practice
投資關聯企業	X instant, debit	IFRS for SMEs 14.12 b Disclosure, IFRS for SMEs 4.2 j Disclosure
投資合資	X instant, debit	IFRS for SMEs 15.19 b Disclosure, IFRS for SMEs 4.2 k Disclosure
生物資產-按成本	X instant, debit	IFRS for SMEs 4.2 h Disclosure
生物資產-按公允價值	X instant, debit	IFRS for SMEs 4.2 i Disclosure
存貨類別 [抽象元素]		
待出售存貨	X instant, debit	IFRS for SMEs 4.11 c (i) Disclosure
在製品存貨	X instant, debit	IFRS for SMEs 4.11 c (ii) Disclosure
將於製造或勞務提供過程中消耗之原料及物料	X instant, debit	IFRS for SMEs 4.11 c (iii) Disclosure
存貨總額	X instant, debit	IFRS for SMEs 13.22 b Common practice, IFRS for SMEs 4.11 c Disclosure, IFRS for SMEs 4.2 d Disclosure
當期所得稅資產	X instant, debit	IFRS for SMEs 4.2 n Disclosure
遞延所得稅資產	X instant, debit	IFRS for SMEs 29.32 d (i) Disclosure, IFRS for SMEs 4.2 o 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	IFRS for SMEs 4.11 b Disclosure
應收其他人帳款及其他應收其他人款	X instant, debit	IFRS for SMEs 4.11 b Disclosure
應計收益尚未請款之應收帳款及其他應收款	X instant, debit	IFRS for SMEs 4.11 b Disclosure
應收帳款及其他應收款總額	X instant, debit	IFRS for SMEs 4.11 b Disclosure, IFRS for SMEs 4.2 b Disclosure
現金及約當現金	X instant, debit	IFRS for SMEs 4.2 a Disclosure, IFRS for SMEs 7.20 Disclosure
資產總額	X instant, debit	IFRS for SMEs 2.37 Disclosure

權益及負債 [抽象元素]		
權益 [抽象元素]		
已發行股本	X instant, credit	IFRS for SMEs 4.11 f Disclosure
保留盈餘	X instant, credit	IFRS for SMEs 4.11 f Disclosure, IFRS for SMEs 6.5 a Disclosure, IFRS for SMEs 6.5 e Disclosure
股份溢價	X instant, credit	IFRS for SMEs 4.11 f Disclosure
庫藏股	(X) instant, debit	IFRS for SMEs 4.11 f Disclosure
其他權益	X instant, credit	IFRS for SMEs 4.11 f Disclosure
其他準備	X instant, credit	IFRS for SMEs 4.11 f Disclosure
歸屬於母公司業主之權益	X instant, credit	IFRS for SMEs 4.2 r Disclosure
非控制權益	X instant, credit	IFRS for SMEs 4.2 q Disclosure
權益總額	X instant, credit	IFRS for SMEs 35.13 b Disclosure, IFRS for SMEs 4.2 q Disclosure, IFRS for SMEs 6.3 c Disclosure
負債 [抽象元素]		
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	IFRS for SMEs 4.11 d Disclosure
應付關係人帳款及其他應付關係人款	X instant, credit	IFRS for SMEs 4.11 d Disclosure
遞延所得	X instant, credit	IFRS for SMEs 4.11 d Disclosure
應計項目	X instant, credit	IFRS for SMEs 4.11 d Disclosure
應付帳款及其他應付款總額	X instant, credit	IFRS for SMEs 4.11 d Disclosure, IFRS for SMEs 4.2 l Disclosure
負債準備 [抽象元素]		
員工福利負債準備	X instant, credit	IFRS for SMEs 4.11 e Disclosure
其他負債準備	X instant, credit	IFRS for SMEs 21.14 a (i) Disclosure, IFRS for SMEs 4.11 e Disclosure
負債準備總額	X instant, credit	IFRS for SMEs 4.2 p Disclosure
其他金融負債	X instant, credit	IFRS for SMEs 4.2 m Disclosure
借款	X instant, credit	IFRS for SMEs 4.3 Common practice
其他非金融負債	X instant, credit	IFRS for SMEs 4.3 Common practice
當期所得稅負債	X instant, credit	IFRS for SMEs 4.2 n Disclosure
遞延所得稅負債	X instant, credit	IFRS for SMEs 29.32 d (i) Disclosure, IFRS for SMEs 4.2 o Disclosure
包括於分類為待出售處分群組中之負債	X instant, credit	IFRS for SMEs 4.14 c Disclosure
負債總額	X instant, credit	IFRS for SMEs 2.39 Disclosure
權益及負債總額	X instant, credit	IFRS for SMEs 4.1 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	IFRS for SMEs 17.31 e Disclosure, IFRS for SMEs 4.11 a Disclosure, IFRS for SMEs 4.2 e Disclosure
投資性不動產	X instant, debit	IFRS for SMEs 16.10 e Disclosure, IFRS for SMEs 4.2 f Disclosure
商譽	X instant, debit	IFRS for SMEs 4.3 Common practice
商譽以外之無形資產	X instant, debit	IFRS for SMEs 18.27 e Disclosure, IFRS for SMEs 4.2 g Disclosure
其他金融資產	X instant, debit	IFRS for SMEs 4.2 c Disclosure
其他非金融資產	X instant, debit	IFRS for SMEs 4.3 Common practice
投資子公司、合資及關聯企業	X instant, debit	IFRS for SMEs 4.2 j Disclosure, IFRS for SMEs 4.2 k Disclosure
生物資產-按成本	X instant, debit	IFRS for SMEs 4.2 h Disclosure
生物資產-按公允價值	X instant, debit	IFRS for SMEs 4.2 i Disclosure
存貨類別 [抽象元素]		
待出售存貨	X instant, debit	IFRS for SMEs 4.11 c (i) Disclosure
在製品存貨	X instant, debit	IFRS for SMEs 4.11 c (ii) Disclosure
將於製造或勞務提供過程中消耗之原料及物料	X instant, debit	IFRS for SMEs 4.11 c (iii) Disclosure
存貨總額	X instant, debit	IFRS for SMEs 13.22 b Common practice, IFRS for SMEs 4.11 c Disclosure, IFRS for SMEs 4.2 d Disclosure
當期所得稅資產	X instant, debit	IFRS for SMEs 4.2 n Disclosure
遞延所得稅資產	X instant, debit	IFRS for SMEs 29.32 d (i) Disclosure, IFRS for SMEs 4.2 o 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	IFRS for SMEs 4.11 b Disclosure

應收其他人帳款及其他應收其他人款	X instant, debit	IFRS for SMEs 4.11 b Disclosure
應計收益尚未請款之應收帳款及其他應收款	X instant, debit	IFRS for SMEs 4.11 b Disclosure
應收帳款及其他應收款總額	X instant, debit	IFRS for SMEs 4.11 b Disclosure, IFRS for SMEs 4.2 b Disclosure
現金及約當現金	X instant, debit	IFRS for SMEs 4.2 a Disclosure, IFRS for SMEs 7.20 Disclosure
資產總額	X instant, debit	IFRS for SMEs 2.37 Disclosure
權益及負債 [抽象元素]		
權益 [抽象元素]		
已發行股本	X instant, credit	IFRS for SMEs 4.11 f Disclosure
保留盈餘	X instant, credit	IFRS for SMEs 4.11 f Disclosure, IFRS for SMEs 6.5 a Disclosure, IFRS for SMEs 6.5 e Disclosure
股份溢價	X instant, credit	IFRS for SMEs 4.11 f Disclosure
庫藏股	(X) instant, debit	IFRS for SMEs 4.11 f Disclosure
其他權益	X instant, credit	IFRS for SMEs 4.11 f Disclosure
其他準備	X instant, credit	IFRS for SMEs 4.11 f Disclosure
權益總額	X instant, credit	IFRS for SMEs 35.13 b Disclosure, IFRS for SMEs 4.2 q Disclosure, IFRS for SMEs 6.3 c Disclosure
負債 [抽象元素]		
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	IFRS for SMEs 4.11 d Disclosure
應付關係人帳款及其他應付關係人款	X instant, credit	IFRS for SMEs 4.11 d Disclosure
遞延所得	X instant, credit	IFRS for SMEs 4.11 d Disclosure
應計項目	X instant, credit	IFRS for SMEs 4.11 d Disclosure
應付帳款及其他應付款總額	X instant, credit	IFRS for SMEs 4.11 d Disclosure, IFRS for SMEs 4.2 l Disclosure
負債準備 [抽象元素]		
員工福利負債準備	X instant, credit	IFRS for SMEs 4.11 e Disclosure
其他負債準備	X instant, credit	IFRS for SMEs 21.14 a (i) Disclosure, IFRS for SMEs 4.11 e Disclosure
負債準備總額	X instant, credit	IFRS for SMEs 4.2 p Disclosure
其他金融負債	X instant, credit	IFRS for SMEs 4.2 m Disclosure
借款	X instant, credit	IFRS for SMEs 4.3 Common practice
其他非金融負債	X instant, credit	IFRS for SMEs 4.3 Common practice
當期所得稅負債	X instant, credit	IFRS for SMEs 4.2 n Disclosure
遞延所得稅負債	X instant, credit	IFRS for SMEs 29.32 d (i) Disclosure, IFRS for SMEs 4.2 o Disclosure
負債總額	X instant, credit	IFRS for SMEs 2.39 Disclosure
權益及負債總額	X instant, credit	IFRS for SMEs 4.1 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	IFRS for SMEs 23.30 Disclosure, IFRS for SMEs 5.5 a Disclosure
銷貨成本	(X) duration, debit	IFRS for SMEs 5.11 b Common practice
毛利	X duration, credit	IFRS for SMEs 5.11 b Common practice
其他收益	X duration, credit	IFRS for SMEs 5.9 Common practice
配銷成本	(X) duration, debit	IFRS for SMEs 5.11 b Common practice
管理費用	(X) duration, debit	IFRS for SMEs 5.11 b Common practice
其他費用	(X) duration, debit	IFRS for SMEs 5.11 b Common practice
其他利益(損失)	X duration, credit	IFRS for SMEs 5.9 Common practice
財務收益	X duration, credit	IFRS for SMEs 5.9 Common practice
財務成本	(X) duration, debit	IFRS for SMEs 5.5 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	IFRS for SMEs 5.5 c Disclosure
稅前(損)益	X duration, credit	IFRS for SMEs 5.5 Common practice
所得稅費用	(X) duration, debit	IFRS for SMEs 5.5 d Disclosure
繼續營業單位(損)益	X duration, credit	IFRS for SMEs 5.5 Common practice
停業單位(損)益	X duration, credit	IFRS for SMEs 5.5 e Disclosure
(損)益	X duration, credit	IFRS for SMEs 35.13 c Disclosure, IFRS for SMEs 5.5 f Disclosure, IFRS for SMEs 6.3 c (i) Disclosure
(損)益-歸屬於 [抽象元素]		
(損)益-歸屬於母公司業主	X duration, credit	IFRS for SMEs 5.6 a (ii) Disclosure

(損)益-歸屬於非控制權益	X duration, credit	IFRS for SMEs 5.6 a (i) Disclosure
[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	IFRS for SMEs 23.30 Disclosure, IFRS for SMEs 5.5 a Disclosure
銷貨成本	(X) duration, debit	IFRS for SMEs 5.11 b Common practice
毛利	X duration, credit	IFRS for SMEs 5.11 b Common practice
其他收益	X duration, credit	IFRS for SMEs 5.9 Common practice
配銷成本	(X) duration, debit	IFRS for SMEs 5.11 b Common practice
管理費用	(X) duration, debit	IFRS for SMEs 5.11 b Common practice
其他費用	(X) duration, debit	IFRS for SMEs 5.11 b Common practice
其他利益(損失)	X duration, credit	IFRS for SMEs 5.9 Common practice
財務收益	X duration, credit	IFRS for SMEs 5.9 Common practice
財務成本	(X) duration, debit	IFRS for SMEs 5.5 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	IFRS for SMEs 5.5 Common practice
稅前(損)益	X duration, credit	IFRS for SMEs 5.5 Common practice
所得稅費用	(X) duration, debit	IFRS for SMEs 5.5 d Disclosure
繼續營業單位(損)益	X duration, credit	IFRS for SMEs 5.5 Common practice
停業單位(損)益	X duration, credit	IFRS for SMEs 5.5 e Disclosure
(損)益	X duration, credit	IFRS for SMEs 35.13 c Disclosure, IFRS for SMEs 5.5 f Disclosure, IFRS for SMEs 6.3 c (i) Disclosure
[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	IFRS for SMEs 23.30 Disclosure, IFRS for SMEs 5.5 a Disclosure
其他收益	X duration, credit	IFRS for SMEs 5.9 Common practice
製成品及在製品存貨之變動	(X) duration, debit	IFRS for SMEs 5.11 a Common practice
企業執行之其他工作並予以資本化者	X duration, credit	IFRS for SMEs 5.11 a Common practice
耗用之原料及消耗品	(X) duration, debit	IFRS for SMEs 5.11 a Common practice
員工福利費用	(X) duration, debit	IFRS for SMEs 5.11 a Common practice
折舊及攤銷費用	(X) duration, debit	IFRS for SMEs 5.11 a Common practice
認列於損益之(減損損失)減損損失迴轉	(X) duration, debit	IFRS for SMEs 5.11 a Common practice
其他費用	(X) duration, debit	IFRS for SMEs 5.11 a Common practice
其他利益(損失)	X duration, credit	IFRS for SMEs 5.9 Common practice
財務收益	X duration, credit	IFRS for SMEs 5.9 Common practice
財務成本	(X) duration, debit	IFRS for SMEs 5.5 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	IFRS for SMEs 5.5 c Disclosure
稅前(損)益	X duration, credit	IFRS for SMEs 5.5 Common practice
所得稅費用	(X) duration, debit	IFRS for SMEs 5.5 d Disclosure
繼續營業單位(損)益	X duration, credit	IFRS for SMEs 5.5 Common practice
停業單位(損)益	X duration, credit	IFRS for SMEs 5.5 e Disclosure
(損)益	X duration, credit	IFRS for SMEs 35.13 c Disclosure, IFRS for SMEs 5.5 f Disclosure, IFRS for SMEs 6.3 c (i) Disclosure
(損)益-歸屬於 [抽象元素]		
(損)益-歸屬於母公司業主	X duration, credit	IFRS for SMEs 5.6 a (ii) Disclosure
(損)益-歸屬於非控制權益	X duration, credit	IFRS for SMEs 5.6 a (i) Disclosure
[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	IFRS for SMEs 23.30 Disclosure, IFRS for SMEs 5.5 a Disclosure
其他收益	X duration, credit	IFRS for SMEs 5.9 Common practice
製成品及在製品存貨之變動	(X) duration, debit	IFRS for SMEs 5.11 a Common practice
企業執行之其他工作並予以資本化者	X duration, credit	IFRS for SMEs 5.11 a Common practice
耗用之原料及消耗品	(X) duration, debit	IFRS for SMEs 5.11 a Common practice
員工福利費用	(X) duration, debit	IFRS for SMEs 5.11 a Common practice
折舊及攤銷費用	(X) duration, debit	IFRS for SMEs 5.11 a Common practice
認列於損益之(減損損失)減損損失迴轉	(X) duration, debit	IFRS for SMEs 5.11 a Common practice

其他費用	(X) duration, debit	IFRS for SMEs 5.11 a Common practice
其他利益(損失)	X duration, credit	IFRS for SMEs 5.9 Common practice
財務收益	X duration, credit	IFRS for SMEs 5.9 Common practice
財務成本	(X) duration, debit	IFRS for SMEs 5.5 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	IFRS for SMEs 5.5 Common practice
稅前(損)益	X duration, credit	IFRS for SMEs 5.5 Common practice
所得稅費用	(X) duration, debit	IFRS for SMEs 5.5 d Disclosure
繼續營業單位(損)益	X duration, credit	IFRS for SMEs 5.5 Common practice
停業單位(損)益	X duration, credit	IFRS for SMEs 5.5 e Disclosure
(損)益	X duration, credit	IFRS for SMEs 35.13 c Disclosure, IFRS for SMEs 5.5 f Disclosure, IFRS for SMEs 6.3 c (i) Disclosure

[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	IFRS for SMEs 35.13 c Disclosure, IFRS for SMEs 5.5 f Disclosure, IFRS for SMEs 6.3 c (i) 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]		
其他綜合損益-換算之兌換差額-稅後	X duration, credit	IFRS for SMEs 5.4 b (i) Disclosure
其他綜合損益-現金流量避險-稅後	X duration, credit	IFRS for SMEs 5.4 b (iii) Disclosure
其他綜合損益-確定福利計畫精算利益(損失)-稅後	X duration, credit	IFRS for SMEs 5.4 b (ii) 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	IFRS for SMEs 5.5 h Disclosure
其他綜合損益	X duration, credit	IFRS for SMEs 5.4 b Disclosure, IFRS for SMEs 6.3 c (ii) Disclosure
綜合損益總額	X duration, credit	IFRS for SMEs 5.5 i Disclosure, IFRS for SMEs 6.3 a 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	IFRS for SMEs 5.6 b (ii) Disclosure, IFRS for SMEs 6.3 a Disclosure
綜合損益-歸屬於非控制權益	X duration, credit	IFRS for SMEs 5.6 b (i) Disclosure, IFRS for SMEs 6.3 a Disclosure

[410005] 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	IFRS for SMEs 35.13 c Disclosure, IFRS for SMEs 5.5 f Disclosure, IFRS for SMEs 6.3 c (i) 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]		
其他綜合損益-換算之兌換差額-稅後	X duration, credit	IFRS for SMEs 5.4 b (i) Disclosure
其他綜合損益-現金流量避險-稅後	X duration, credit	IFRS for SMEs 5.4 b (iii) Disclosure
其他綜合損益-確定福利計畫精算利益(損失)-稅後	X duration, credit	IFRS for SMEs 5.4 b (ii) Disclosure
其他綜合損益	X duration, credit	IFRS for SMEs 5.4 b Disclosure, IFRS for SMEs 6.3 c (ii) Disclosure
綜合損益總額	X duration, credit	IFRS for SMEs 5.5 i Disclosure, IFRS for SMEs 6.3 a Disclosure

[420000] 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	IFRS for SMEs 35.13 c Disclosure, IFRS for SMEs 5.5 f Disclosure, IFRS for SMEs 6.3 c (i) Disclosure
其他綜合損益之組成部分-稅前 [抽象元素]		
其他綜合損益-換算之兌換差額-稅前	X duration, credit	IFRS for SMEs 5.4 b (i) Disclosure
其他綜合損益-現金流量避險-稅前	X duration, credit	IFRS for SMEs 5.4 b (iii) Disclosure
其他綜合損益-確定福利計畫精算利益(損失)-稅前	X duration, credit	IFRS for SMEs 5.4 b (ii) 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	IFRS for SMEs 5.5 h Disclosure
其他綜合損益-稅前	X duration, credit	IFRS for SMEs 5.5 Common practice
與其他綜合損益之組成部分相關之所得稅	(X) duration, debit	IFRS for SMEs 29.32 a Disclosure
其他綜合損益	X duration, credit	IFRS for SMEs 5.4 b Disclosure, IFRS for SMEs 6.3 c (ii) Disclosure
綜合損益總額	X duration, credit	IFRS for SMEs 5.5 i Disclosure, IFRS for SMEs 6.3 a 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	IFRS for SMEs 5.6 b (ii) Disclosure, IFRS for SMEs 6.3 a Disclosure

綜合損益-歸屬於非控制權益	X duration, credit	IFRS for SMEs 5.6 b (i) Disclosure, IFRS for SMEs 6.3 a Disclosure
[420005] 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	IFRS for SMEs 35.13 c Disclosure, IFRS for SMEs 5.5 f Disclosure, IFRS for SMEs 6.3 c (i) Disclosure
其他綜合損益之組成部分-稅前 [抽象元素]		
其他綜合損益-換算之兌換差額-稅前	X duration, credit	IFRS for SMEs 5.4 b (i) Disclosure
其他綜合損益-現金流量避險-稅前	X duration, credit	IFRS for SMEs 5.4 b (iii) Disclosure
其他綜合損益-確定福利計畫精算利益(損失)-稅前	X duration, credit	IFRS for SMEs 5.4 b (ii) Disclosure
其他綜合損益-稅前	X duration, credit	IFRS for SMEs 5.5 Common practice
與其他綜合損益之組成部分相關之所得稅	(X) duration, debit	IFRS for SMEs 29.32 a Disclosure
其他綜合損益	X duration, credit	IFRS for SMEs 5.4 b Disclosure, IFRS for SMEs 6.3 c (ii) Disclosure
綜合損益總額	X duration, credit	IFRS for SMEs 5.5 i Disclosure, IFRS for SMEs 6.3 a 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	IFRS for SMEs 7.4 a Disclosure
自權利金、各項收費、佣金及其他收入之收現	X duration, debit	IFRS for SMEs 7.4 b Disclosure
自持有供經紀或交易目的之合約之收現	X duration, debit	IFRS for SMEs 7.4 f Disclosure
自保費與理賠、年金及其他保單利益之收現	X duration, debit	IFRS for SMEs 7.4 Disclosure
自營業活動之其他收現	X duration, debit	IFRS for SMEs 7.4 Disclosure
付現類別 [抽象元素]		
對商品及勞務供應商之付現	(X) duration, credit	IFRS for SMEs 7.4 c Disclosure
對持有供經紀或交易目的之合約之付現	(X) duration, credit	IFRS for SMEs 7.4 f Disclosure
對員工及代員工之付現	(X) duration, credit	IFRS for SMEs 7.4 d Disclosure
對保費與理賠、年金及其他保單利益之付現	(X) duration, credit	IFRS for SMEs 7.4 Disclosure
對營業活動之其他付現	(X) duration, credit	IFRS for SMEs 7.4 Disclosure
已付股利	(X) duration, credit	IFRS for SMEs 7.15 Disclosure
已收股利	X duration, debit	IFRS for SMEs 7.15 Disclosure
已付利息	(X) duration, credit	IFRS for SMEs 7.15 Disclosure
已收利息	X duration, debit	IFRS for SMEs 7.15 Disclosure
退還(支付)所得稅	(X) duration, credit	IFRS for SMEs 7.4 e Disclosure
其他現金流入(出)	X duration, debit	IFRS for SMEs 7.4 Disclosure
營業活動之淨現金流入(出)	X duration	IFRS for SMEs 7.4 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	IFRS for SMEs 7.5 c Disclosure
用於取得子公司或其他業務控制之現金流量	(X) duration, credit	IFRS for SMEs 7.5 c Disclosure
自出售其他個體之權益或債務工具之其他收現	X duration, debit	IFRS for SMEs 7.5 d Disclosure
對取得其他個體之權益或債務工具之其他付現	(X) duration, credit	IFRS for SMEs 7.5 c Disclosure
自出售合資權益之其他收現	X duration, debit	IFRS for SMEs 7.5 d Disclosure
對取得合資權益之其他付現	(X) duration, credit	IFRS for SMEs 7.5 c Disclosure
自出售不動產、廠房及設備之款項	X duration, debit	IFRS for SMEs 7.5 c Disclosure
不動產、廠房及設備之購買	(X) duration, credit	IFRS for SMEs 7.5 a Disclosure
自出售無形資產之款項	X duration, debit	IFRS for SMEs 7.5 b Disclosure
無形資產之購買	(X) duration, credit	IFRS for SMEs 7.5 a Disclosure
自其他長期資產之款項	X duration, debit	IFRS for SMEs 7.5 b Disclosure
其他長期資產之購買	(X) duration, credit	IFRS for SMEs 7.5 a Disclosure
對他方之墊款及放款	(X) duration, credit	IFRS for SMEs 7.5 e Disclosure
自他方償還墊款及放款之收現	X duration, debit	IFRS for SMEs 7.5 f Disclosure
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	IFRS for SMEs 7.5 g Disclosure
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	IFRS for SMEs 7.5 h Disclosure
已收股利	X duration, debit	IFRS for SMEs 7.14 Disclosure
已付利息	(X) duration, credit	IFRS for SMEs 7.14 Disclosure
已收利息	X duration, debit	IFRS for SMEs 7.14 Disclosure
退還(支付)所得稅	(X) duration, credit	IFRS for SMEs 7.17 Disclosure
其他現金流入(出)	X duration, debit	IFRS for SMEs 7.5 Disclosure
投資活動之淨現金流入(出)	X duration, debit	IFRS for SMEs 7.5 Disclosure

籌資活動之現金流量 [抽象元素]		
自發行股份之款項	X duration, debit	IFRS for SMEs 7.6 a Disclosure
自發行其他權益工具收取之款項	X duration, debit	IFRS for SMEs 7.6 a Disclosure
對取得或贖回企業股份之付款	(X) duration, credit	IFRS for SMEs 7.6 b Disclosure
其他權益工具之付款	(X) duration, credit	IFRS for SMEs 7.6 Disclosure
舉借之款項	X duration, debit	IFRS for SMEs 7.6 c Disclosure
借款之償還	(X) duration, credit	IFRS for SMEs 7.6 d Disclosure
融資租賃負債之支付	(X) duration, credit	IFRS for SMEs 7.6 e Disclosure
已付股利	(X) duration, credit	IFRS for SMEs 7.14 Disclosure
已收股利	X duration, debit	IFRS for SMEs 7.14 Disclosure
已付利息	(X) duration, credit	IFRS for SMEs 7.14 Disclosure
已收利息	X duration, debit	IFRS for SMEs 7.14 Disclosure
退還(支付)所得稅	(X) duration, credit	IFRS for SMEs 7.17 Disclosure
其他現金流入(出)	X duration, debit	IFRS for SMEs 7.6 Disclosure
籌資活動之淨現金流入(出)	X duration, debit	IFRS for SMEs 7.6 Disclosure
匯率變動影響前現金及約當現金淨增加(減少)數	X duration, debit	IFRS for SMEs 7.13 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	IFRS for SMEs 7.13 Disclosure
現金及約當現金淨增加(減少)數	X duration, debit	IFRS for SMEs 7.20 Disclosure
期初現金及約當現金	X instant, debit	IFRS for SMEs 4.2 a Disclosure, IFRS for SMEs 7.20 Disclosure
期末現金及約當現金	X instant, debit	IFRS for SMEs 4.2 a Disclosure, IFRS for SMEs 7.20 Disclosure
[510005] 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	IFRS for SMEs 7.4 a Disclosure
自權利金、各項收費、佣金及其他收入之收現	X duration, debit	IFRS for SMEs 7.4 b Disclosure
自持有供經紀或交易目的之合約之收現	X duration, debit	IFRS for SMEs 7.4 f Disclosure
自保費與理賠、年金及其他保單利益之收現	X duration, debit	IFRS for SMEs 7.4 Disclosure
自營業活動之其他收現	X duration, debit	IFRS for SMEs 7.4 Disclosure
付現類別 [抽象元素]		
對商品及勞務供應商之付現	(X) duration, credit	IFRS for SMEs 7.4 c Disclosure
對持有供經紀或交易目的之合約之付現	(X) duration, credit	IFRS for SMEs 7.4 f Disclosure
對員工及代員工之付現	(X) duration, credit	IFRS for SMEs 7.4 d Disclosure
對保費與理賠、年金及其他保單利益之付現	(X) duration, credit	IFRS for SMEs 7.4 Disclosure
對營業活動之其他付現	(X) duration, credit	IFRS for SMEs 7.4 Disclosure
已付股利	(X) duration, credit	IFRS for SMEs 7.15 Disclosure
已收股利	X duration, debit	IFRS for SMEs 7.15 Disclosure
已付利息	(X) duration, credit	IFRS for SMEs 7.15 Disclosure
已收利息	X duration, debit	IFRS for SMEs 7.15 Disclosure
退還(支付)所得稅	(X) duration, credit	IFRS for SMEs 7.4 e Disclosure
其他現金流入(出)	X duration, debit	IFRS for SMEs 7.4 Disclosure
營業活動之淨現金流入(出)	X duration	IFRS for SMEs 7.4 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	IFRS for SMEs 7.5 c Disclosure
用於取得子公司或其他業務控制之現金流量	(X) duration, credit	IFRS for SMEs 7.5 c Disclosure
自出售其他個體之權益或債務工具之其他收現	X duration, debit	IFRS for SMEs 7.5 d Disclosure
對取得其他個體之權益或債務工具之其他付現	(X) duration, credit	IFRS for SMEs 7.5 c Disclosure
自出售合資權益之其他收現	X duration, debit	IFRS for SMEs 7.5 d Disclosure
對取得合資權益之其他付現	(X) duration, credit	IFRS for SMEs 7.5 c Disclosure
自出售不動產、廠房及設備之款項	X duration, debit	IFRS for SMEs 7.5 c Disclosure
不動產、廠房及設備之購買	(X) duration, credit	IFRS for SMEs 7.5 a Disclosure
自出售無形資產之款項	X duration, debit	IFRS for SMEs 7.5 b Disclosure
無形資產之購買	(X) duration, credit	IFRS for SMEs 7.5 a Disclosure
自其他長期資產之款項	X duration, debit	IFRS for SMEs 7.5 b Disclosure
其他長期資產之購買	(X) duration, credit	IFRS for SMEs 7.5 a Disclosure
對他方之墊款及放款	(X) duration, credit	IFRS for SMEs 7.5 e Disclosure
自他方償還墊款及放款之收現	X duration, debit	IFRS for SMEs 7.5 f Disclosure
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	IFRS for SMEs 7.5 g Disclosure

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	IFRS for SMEs 7.5 h Disclosure
已收股利	X duration, debit	IFRS for SMEs 7.14 Disclosure
已付利息	(X) duration, credit	IFRS for SMEs 7.14 Disclosure
已收利息	X duration, debit	IFRS for SMEs 7.14 Disclosure
退還(支付)所得稅	(X) duration, credit	IFRS for SMEs 7.17 Disclosure
其他現金流入(出)	X duration, debit	IFRS for SMEs 7.5 Disclosure
投資活動之淨現金流入(出)	X duration, debit	IFRS for SMEs 7.5 Disclosure
籌資活動之現金流量 [抽象元素]		
自發行股份之款項	X duration, debit	IFRS for SMEs 7.6 a Disclosure
自發行其他權益工具收取之款項	X duration, debit	IFRS for SMEs 7.6 a Disclosure
對取得或贖回企業股份之付款	(X) duration, credit	IFRS for SMEs 7.6 b Disclosure
其他權益工具之付款	(X) duration, credit	IFRS for SMEs 7.6 Disclosure
舉借之款項	X duration, debit	IFRS for SMEs 7.6 c Disclosure
借款之償還	(X) duration, credit	IFRS for SMEs 7.6 d Disclosure
融資租賃負債之支付	(X) duration, credit	IFRS for SMEs 7.6 e Disclosure
已付股利	(X) duration, credit	IFRS for SMEs 7.14 Disclosure
已收股利	X duration, debit	IFRS for SMEs 7.14 Disclosure
已付利息	(X) duration, credit	IFRS for SMEs 7.14 Disclosure
已收利息	X duration, debit	IFRS for SMEs 7.14 Disclosure
退還(支付)所得稅	(X) duration, credit	IFRS for SMEs 7.17 Disclosure
其他現金流入(出)	X duration, debit	IFRS for SMEs 7.6 Disclosure
籌資活動之淨現金流入(出)	X duration, debit	IFRS for SMEs 7.6 Disclosure
匯率變動影響前現金及約當現金淨增加(減少)數	X duration, debit	IFRS for SMEs 7.13 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	IFRS for SMEs 7.13 Disclosure
現金及約當現金淨增加(減少)數	X duration, debit	IFRS for SMEs 7.20 Disclosure
期初現金及約當現金	X instant, debit	IFRS for SMEs 4.2 a Disclosure, IFRS for SMEs 7.20 Disclosure
期末現金及約當現金	X instant, debit	IFRS for SMEs 4.2 a Disclosure, IFRS for SMEs 7.20 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	IFRS for SMEs 35.13 c Disclosure, IFRS for SMEs 5.5 f Disclosure, IFRS for SMEs 6.3 c (i) 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	IFRS for SMEs 7.8 c Disclosure
非現金財務成本之調整數	X duration, debit	IFRS for SMEs 7.8 c Disclosure
所得稅費用之調整數	X duration, debit	IFRS for SMEs 7.8 c Disclosure
財務成本之調整數	X duration, debit	IFRS for SMEs 7.8 c Disclosure
存貨減少(增加)之調整數	X duration, debit	IFRS for SMEs 7.8 a Disclosure
應收帳款減少(增加)之調整數	X duration, debit	IFRS for SMEs 7.8 a Disclosure
其他營業應收款減少(增加)之調整數	X duration, debit	IFRS for SMEs 7.8 a Disclosure
應付帳款增加(減少)之調整數	X duration, debit	IFRS for SMEs 7.8 a Disclosure
其他營業應付款增加(減少)之調整數	X duration, debit	IFRS for SMEs 7.8 a Disclosure
折舊及攤銷費用之調整數	X duration, debit	IFRS for SMEs 7.8 b Disclosure
認列於損益之減損損失(減損損失迴轉)之調整數	X duration, debit	IFRS for SMEs 7.8 b Disclosure
負債準備之調整數	X duration, debit	IFRS for SMEs 7.8 b Disclosure
未實現外幣兌換損失(利益)之調整數	X duration, debit	IFRS for SMEs 7.8 b Disclosure
股份基礎給付之調整數	X duration, debit	IFRS for SMEs 7.8 b Disclosure
公允價值損失(利益)之調整數	X duration, debit	IFRS for SMEs 7.8 b Disclosure
關聯企業未分配利潤之調整數	(X) duration, credit	IFRS for SMEs 7.8 b Disclosure
非現金項目之其他調整數	X duration, debit	IFRS for SMEs 7.8 b Disclosure
非流動資產處分損失(利益)之調整數	X duration, debit	IFRS for SMEs 7.8 b Disclosure
現金影響數屬投資或籌資現金流量之其他調整數	X duration, debit	IFRS for SMEs 7.8 c Disclosure
用以調節(損)益之其他調整數	X duration, debit	IFRS for SMEs 7.8 c Disclosure
用以調節(損)益之調整總額	X duration, debit	IFRS for SMEs 7.8 Disclosure
已付股利	(X) duration, credit	IFRS for SMEs 7.15 Disclosure
已收股利	X duration, debit	IFRS for SMEs 7.15 Disclosure
已付利息	(X) duration, credit	IFRS for SMEs 7.15 Disclosure

已收利息	X duration, debit	IFRS for SMEs 7.15 Disclosure
退還(支付)所得稅	(X) duration, credit	IFRS for SMEs 7.4 e Disclosure
其他現金流入(出)	X duration, debit	IFRS for SMEs 7.4 Disclosure
營業活動之淨現金流入(出)	X duration	IFRS for SMEs 7.4 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	IFRS for SMEs 7.5 c Disclosure
用於取得子公司或其他業務控制之現金流量	(X) duration, credit	IFRS for SMEs 7.5 c Disclosure
自出售其他個體之權益或債務工具之其他收現	X duration, debit	IFRS for SMEs 7.5 d Disclosure
對取得其他個體之權益或債務工具之其他付現	(X) duration, credit	IFRS for SMEs 7.5 c Disclosure
自出售合資權益之其他收現	X duration, debit	IFRS for SMEs 7.5 d Disclosure
對取得合資權益之其他付現	(X) duration, credit	IFRS for SMEs 7.5 c Disclosure
自出售不動產、廠房及設備之款項	X duration, debit	IFRS for SMEs 7.5 c Disclosure
不動產、廠房及設備之購買	(X) duration, credit	IFRS for SMEs 7.5 a Disclosure
自出售無形資產之款項	X duration, debit	IFRS for SMEs 7.5 b Disclosure
無形資產之購買	(X) duration, credit	IFRS for SMEs 7.5 a Disclosure
自其他長期資產之款項	X duration, debit	IFRS for SMEs 7.5 b Disclosure
其他長期資產之購買	(X) duration, credit	IFRS for SMEs 7.5 a Disclosure
對他方之墊款及放款	(X) duration, credit	IFRS for SMEs 7.5 e Disclosure
自他方償還墊款及放款之收現	X duration, debit	IFRS for SMEs 7.5 f Disclosure
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	IFRS for SMEs 7.5 g Disclosure
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	IFRS for SMEs 7.5 h Disclosure
已收股利	X duration, debit	IFRS for SMEs 7.14 Disclosure
已付利息	(X) duration, credit	IFRS for SMEs 7.14 Disclosure
已收利息	X duration, debit	IFRS for SMEs 7.14 Disclosure
退還(支付)所得稅	(X) duration, credit	IFRS for SMEs 7.17 Disclosure
其他現金流入(出)	X duration, debit	IFRS for SMEs 7.5 Disclosure
投資活動之淨現金流入(出)	X duration, debit	IFRS for SMEs 7.5 Disclosure
籌資活動之現金流量 [抽象元素]		
自發行股份之款項	X duration, debit	IFRS for SMEs 7.6 a Disclosure
自發行其他權益工具收取之款項	X duration, debit	IFRS for SMEs 7.6 a Disclosure
對取得或贖回企業股份之付款	(X) duration, credit	IFRS for SMEs 7.6 b Disclosure
其他權益工具之付款	(X) duration, credit	IFRS for SMEs 7.6 Disclosure
舉借之款項	X duration, debit	IFRS for SMEs 7.6 c Disclosure
借款之償還	(X) duration, credit	IFRS for SMEs 7.6 d Disclosure
融資租賃負債之支付	(X) duration, credit	IFRS for SMEs 7.6 e Disclosure
已付股利	(X) duration, credit	IFRS for SMEs 7.14 Disclosure
已收股利	X duration, debit	IFRS for SMEs 7.14 Disclosure
已付利息	(X) duration, credit	IFRS for SMEs 7.14 Disclosure
已收利息	X duration, debit	IFRS for SMEs 7.14 Disclosure
退還(支付)所得稅	(X) duration, credit	IFRS for SMEs 7.17 Disclosure
其他現金流入(出)	X duration, debit	IFRS for SMEs 7.6 Disclosure
籌資活動之淨現金流入(出)	X duration, debit	IFRS for SMEs 7.6 Disclosure
匯率變動影響前現金及約當現金淨增加(減少)數	X duration, debit	IFRS for SMEs 7.13 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	IFRS for SMEs 7.13 Disclosure
現金及約當現金淨增加(減少)數	X duration, debit	IFRS for SMEs 7.20 Disclosure
期初現金及約當現金	X instant, debit	IFRS for SMEs 4.2 a Disclosure, IFRS for SMEs 7.20 Disclosure
期末現金及約當現金	X instant, debit	IFRS for SMEs 4.2 a Disclosure, IFRS for SMEs 7.20 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	IFRS for SMEs 35.13 c Disclosure, IFRS for SMEs 5.5 f Disclosure, IFRS for SMEs 6.3 c (i) 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	IFRS for SMEs 7.8 c Disclosure
非現金財務成本之調整數	X duration, debit	IFRS for SMEs 7.8 c Disclosure
所得稅費用之調整數	X duration, debit	IFRS for SMEs 7.8 c Disclosure
財務成本之調整數	X duration, debit	IFRS for SMEs 7.8 c Disclosure
存貨減少(增加)之調整數	X duration, debit	IFRS for SMEs 7.8 a Disclosure

應收帳款減少(增加)之調整數	X duration, debit	IFRS for SMEs 7.8 a Disclosure
其他營業應收款減少(增加)之調整數	X duration, debit	IFRS for SMEs 7.8 a Disclosure
應付帳款增加(減少)之調整數	X duration, debit	IFRS for SMEs 7.8 a Disclosure
其他營業應付款增加(減少)之調整數	X duration, debit	IFRS for SMEs 7.8 a Disclosure
折舊及攤銷費用之調整數	X duration, debit	IFRS for SMEs 7.8 b Disclosure
認列於損益之減損損失(減損損失迴轉)之調整數	X duration, debit	IFRS for SMEs 7.8 b Disclosure
負債準備之調整數	X duration, debit	IFRS for SMEs 7.8 b Disclosure
未實現外幣兌換損失(利益)之調整數	X duration, debit	IFRS for SMEs 7.8 b Disclosure
股份基礎給付之調整數	X duration, debit	IFRS for SMEs 7.8 b Disclosure
公允價值損失(利益)之調整數	X duration, debit	IFRS for SMEs 7.8 b Disclosure
非現金項目之其他調整數	X duration, debit	IFRS for SMEs 7.8 b Disclosure
非流動資產處分損失(利益)之調整數	X duration, debit	IFRS for SMEs 7.8 b Disclosure
現金影響數屬投資或籌資現金流量之其他調整數	X duration, debit	IFRS for SMEs 7.8 c Disclosure
用以調節(損)益之其他調整數	X duration, debit	IFRS for SMEs 7.8 c Disclosure
用以調節(損)益之調整總額	X duration, debit	IFRS for SMEs 7.8 Disclosure
已付股利	(X) duration, credit	IFRS for SMEs 7.15 Disclosure
已收股利	X duration, debit	IFRS for SMEs 7.15 Disclosure
已付利息	(X) duration, credit	IFRS for SMEs 7.15 Disclosure
已收利息	X duration, debit	IFRS for SMEs 7.15 Disclosure
退還(支付)所得稅	(X) duration, credit	IFRS for SMEs 7.4 e Disclosure
其他現金流入(出)	X duration, debit	IFRS for SMEs 7.4 Disclosure
營業活動之淨現金流入(出)	X duration	IFRS for SMEs 7.4 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	IFRS for SMEs 7.5 c Disclosure
用於取得子公司或其他業務控制之現金流量	(X) duration, credit	IFRS for SMEs 7.5 c Disclosure
自出售其他個體之權益或債務工具之其他收現	X duration, debit	IFRS for SMEs 7.5 d Disclosure
對取得其他個體之權益或債務工具之其他付現	(X) duration, credit	IFRS for SMEs 7.5 c Disclosure
自出售合資權益之其他收現	X duration, debit	IFRS for SMEs 7.5 d Disclosure
對取得合資權益之其他付現	(X) duration, credit	IFRS for SMEs 7.5 c Disclosure
自出售不動產、廠房及設備之款項	X duration, debit	IFRS for SMEs 7.5 c Disclosure
不動產、廠房及設備之購買	(X) duration, credit	IFRS for SMEs 7.5 a Disclosure
自出售無形資產之款項	X duration, debit	IFRS for SMEs 7.5 b Disclosure
無形資產之購買	(X) duration, credit	IFRS for SMEs 7.5 a Disclosure
自其他長期資產之款項	X duration, debit	IFRS for SMEs 7.5 b Disclosure
其他長期資產之購買	(X) duration, credit	IFRS for SMEs 7.5 a Disclosure
對他方之墊款及放款	(X) duration, credit	IFRS for SMEs 7.5 e Disclosure
自他方償還墊款及放款之收現	X duration, debit	IFRS for SMEs 7.5 f Disclosure
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	IFRS for SMEs 7.5 g Disclosure
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	IFRS for SMEs 7.5 h Disclosure
已收股利	X duration, debit	IFRS for SMEs 7.14 Disclosure
已付利息	(X) duration, credit	IFRS for SMEs 7.14 Disclosure
已收利息	X duration, debit	IFRS for SMEs 7.14 Disclosure
退還(支付)所得稅	(X) duration, credit	IFRS for SMEs 7.17 Disclosure
其他現金流入(出)	X duration, debit	IFRS for SMEs 7.5 Disclosure
投資活動之淨現金流入(出)	X duration, debit	IFRS for SMEs 7.5 Disclosure
籌資活動之現金流量 [抽象元素]		
自發行股份之款項	X duration, debit	IFRS for SMEs 7.6 a Disclosure
自發行其他權益工具收取之款項	X duration, debit	IFRS for SMEs 7.6 a Disclosure
對取得或贖回企業股份之付款	(X) duration, credit	IFRS for SMEs 7.6 b Disclosure
其他權益工具之付款	(X) duration, credit	IFRS for SMEs 7.6 Disclosure
舉借之款項	X duration, debit	IFRS for SMEs 7.6 c Disclosure
借款之償還	(X) duration, credit	IFRS for SMEs 7.6 d Disclosure
融資租賃負債之支付	(X) duration, credit	IFRS for SMEs 7.6 e Disclosure
已付股利	(X) duration, credit	IFRS for SMEs 7.14 Disclosure
已收股利	X duration, debit	IFRS for SMEs 7.14 Disclosure
已付利息	(X) duration, credit	IFRS for SMEs 7.14 Disclosure
已收利息	X duration, debit	IFRS for SMEs 7.14 Disclosure
退還(支付)所得稅	(X) duration, credit	IFRS for SMEs 7.17 Disclosure
其他現金流入(出)	X duration, debit	IFRS for SMEs 7.6 Disclosure
籌資活動之淨現金流入(出)	X duration, debit	IFRS for SMEs 7.6 Disclosure

匯率變動影響前現金及約當現金淨增加(減少)數	X duration, debit	IFRS for SMEs 7.13 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	IFRS for SMEs 7.13 Disclosure
現金及約當現金淨增加(減少)數	X duration, debit	IFRS for SMEs 7.20 Disclosure
期初現金及約當現金	X instant, debit	IFRS for SMEs 4.2 a Disclosure, IFRS for SMEs 7.20 Disclosure
期末現金及約當現金	X instant, debit	IFRS for SMEs 4.2 a Disclosure, IFRS for SMEs 7.20 Disclosure
[61000] 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	IFRS for SMEs 6.3 Disclosure
權益之組成部分 [軸]	axis	IFRS for SMEs 6.3 Disclosure
權益 [欄項目]	member [default]	IFRS for SMEs 6.3 Disclosure
歸屬於母公司業主之權益 [欄項目]	member	IFRS for SMEs 6.3 Disclosure
已發行股本 [欄項目]	member	IFRS for SMEs 6.3 Disclosure
股份溢價 [欄項目]	member	IFRS for SMEs 6.3 Disclosure
庫藏股 [欄項目]	member	IFRS for SMEs 6.3 Disclosure
其他權益 [欄項目]	member	IFRS for SMEs 6.3 Disclosure
其他準備 [欄項目]	member	IFRS for SMEs 6.3 Disclosure
換算兌換差額準備 [欄項目]	member	IFRS for SMEs 6.3 Common practice
現金流量避險準備 [欄項目]	member	IFRS for SMEs 6.3 Common practice
確定福利計畫之精算損益準備 [欄項目]	member	IFRS for SMEs 6.3 Common practice
保留盈餘 [欄項目]	member	IFRS for SMEs 6.3 Disclosure
非控制權益 [欄項目]	member	IFRS for SMEs 6.3 Disclosure
權益變動表 [行項目]	line items	
期初權益	X instant, credit	IFRS for SMEs 35.13 b Disclosure, IFRS for SMEs 4.2 q Disclosure, IFRS for SMEs 6.3 c Disclosure
會計政策變動之增加(減少)數	X duration, credit	IFRS for SMEs 6.3 b Disclosure
錯誤更正之增加(減少)數	X duration, credit	IFRS for SMEs 6.3 b Disclosure
權益之變動 [抽象元素]		
綜合損益 [抽象元素]		
(損)益	X duration, credit	IFRS for SMEs 35.13 c Disclosure, IFRS for SMEs 5.5 f Disclosure, IFRS for SMEs 6.3 c (i) Disclosure
其他綜合損益	X duration, credit	IFRS for SMEs 5.4 b Disclosure, IFRS for SMEs 6.3 c (ii) Disclosure
綜合損益	X duration, credit	IFRS for SMEs 5.5 i Disclosure, IFRS for SMEs 6.3 a Disclosure
發行權益	X duration, credit	IFRS for SMEs 6.3 c (iii) Disclosure
已付股利	(X) duration, debit	IFRS for SMEs 6.3 c (iii) Disclosure
業主其他投入之增加(減少)數	X duration, credit	IFRS for SMEs 6.3 c (iii) Disclosure
其他分配予業主之減少(增加)數	(X) duration, debit	IFRS for SMEs 6.3 c (iii) Disclosure
移轉及其他變動之增加(減少)數-權益	X duration, credit	IFRS for SMEs 6.3 c Disclosure
庫藏股交易之增加(減少)數	X duration, credit	IFRS for SMEs 6.3 c (iii) 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	IFRS for SMEs 6.3 c (iii) Disclosure
權益增加(減少)總額	X duration, credit	IFRS for SMEs 6.3 c Disclosure
期末權益	X instant, credit	IFRS for SMEs 35.13 b Disclosure, IFRS for SMEs 4.2 q Disclosure, IFRS for SMEs 6.3 c Disclosure
[61005] 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	IFRS for SMEs 6.3 Disclosure
權益之組成部分 [軸]	axis	IFRS for SMEs 6.3 Disclosure
權益 [欄項目]	member [default]	IFRS for SMEs 6.3 Disclosure
已發行股本 [欄項目]	member	IFRS for SMEs 6.3 Disclosure
股份溢價 [欄項目]	member	IFRS for SMEs 6.3 Disclosure
庫藏股 [欄項目]	member	IFRS for SMEs 6.3 Disclosure
其他權益 [欄項目]	member	IFRS for SMEs 6.3 Disclosure
其他準備 [欄項目]	member	IFRS for SMEs 6.3 Disclosure
換算兌換差額準備 [欄項目]	member	IFRS for SMEs 6.3 Common practice
現金流量避險準備 [欄項目]	member	IFRS for SMEs 6.3 Common practice
確定福利計畫之精算損益準備 [欄項目]	member	IFRS for SMEs 6.3 Common practice
保留盈餘 [欄項目]	member	IFRS for SMEs 6.3 Disclosure
權益變動表 [行項目]	line items	

期初權益	X instant, credit	IFRS for SMEs 35.13 b Disclosure, IFRS for SMEs 4.2 q Disclosure, IFRS for SMEs 6.3 c Disclosure
會計政策變動之增加(減少)數	X duration, credit	IFRS for SMEs 6.3 b Disclosure
錯誤更正之增加(減少)數	X duration, credit	IFRS for SMEs 6.3 b Disclosure
權益之變動 [抽象元素]		
綜合損益 [抽象元素]		
(損)益	X duration, credit	IFRS for SMEs 35.13 c Disclosure, IFRS for SMEs 5.5 f Disclosure, IFRS for SMEs 6.3 c (i) Disclosure
其他綜合損益	X duration, credit	IFRS for SMEs 5.4 b Disclosure, IFRS for SMEs 6.3 c (ii) Disclosure
綜合損益	X duration, credit	IFRS for SMEs 5.5 i Disclosure, IFRS for SMEs 6.3 a Disclosure
發行權益	X duration, credit	IFRS for SMEs 6.3 c (iii) Disclosure
已付股利	(X) duration, debit	IFRS for SMEs 6.3 c (iii) Disclosure
業主其他投入之增加(減少)數	X duration, credit	IFRS for SMEs 6.3 c (iii) Disclosure
其他分配予業主之減少(增加)數	(X) duration, debit	IFRS for SMEs 6.3 c (iii) Disclosure
移轉及其他變動之增加(減少)數-權益	X duration, credit	IFRS for SMEs 6.3 c Disclosure
庫藏股交易之增加(減少)數	X duration, credit	IFRS for SMEs 6.3 c (iii) 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	IFRS for SMEs 6.3 c (iii) Disclosure
權益增加(減少)總額	X duration, credit	IFRS for SMEs 6.3 c Disclosure
期末權益	X instant, credit	IFRS for SMEs 35.13 b Disclosure, IFRS for SMEs 4.2 q Disclosure, IFRS for SMEs 6.3 c Disclosure
[65000] 損益及保留盈餘表-合併財務報表		
損益及保留盈餘表 [抽象元素]		
期初保留盈餘	X instant, credit	IFRS for SMEs 4.11 f Disclosure, IFRS for SMEs 6.5 a Disclosure, IFRS for SMEs 6.5 e Disclosure
已宣告及已付或應付之股利	(X) duration, debit	IFRS for SMEs 6.5 b Disclosure
錯誤更正之增加(減少)數-保留盈餘	X duration, credit	IFRS for SMEs 6.5 c Disclosure
會計政策變動之增加(減少)數-保留盈餘	X duration, credit	IFRS for SMEs 6.5 d Disclosure
期末保留盈餘	X instant, credit	IFRS for SMEs 4.11 f Disclosure, IFRS for SMEs 6.5 a Disclosure, IFRS for SMEs 6.5 e Disclosure
[65005] 損益及保留盈餘表-單獨財務報表		
損益及保留盈餘表 [抽象元素]		
期初保留盈餘	X instant, credit	IFRS for SMEs 4.11 f Disclosure, IFRS for SMEs 6.5 a Disclosure, IFRS for SMEs 6.5 e Disclosure
已宣告及已付或應付之股利	(X) duration, debit	IFRS for SMEs 6.5 b Disclosure
錯誤更正之增加(減少)數-保留盈餘	X duration, credit	IFRS for SMEs 6.5 c Disclosure
會計政策變動之增加(減少)數-保留盈餘	X duration, credit	IFRS for SMEs 6.5 d Disclosure
期末保留盈餘	X instant, credit	IFRS for SMEs 4.11 f Disclosure, IFRS for SMEs 6.5 a Disclosure, IFRS for SMEs 6.5 e 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]		IFRS for SMEs 3.17 e Disclosure
報導企業之名稱或其他辨識之方式	text	IFRS for SMEs 3.23 a Disclosure
企業所在地	text	IFRS for SMEs 3.24 a Disclosure
個體之法律形式	text	IFRS for SMEs 3.24 a Disclosure
公司註冊地之國家	text	IFRS for SMEs 3.24 a Disclosure
企業辦公場所登記之地址	text	IFRS for SMEs 3.24 a Disclosure
主要營業場所	text	IFRS for SMEs 3.24 a Disclosure
企業營運及主要活動之性質說明	text	IFRS for SMEs 3.24 b Disclosure
母公司個體名稱	text	IFRS for SMEs 33.5 Disclosure
集團之最終母公司名稱	text	IFRS for SMEs 33.5 Disclosure
遵循國際財務報導準則之聲明	text	IFRS for SMEs 3.3 Disclosure
管理階層就偏離之後果斷定是否公允表達	text	IFRS for SMEs 3.5 a Disclosure
偏離國際財務報導準則之解釋	text	IFRS for SMEs 3.5 b Disclosure, IFRS for SMEs 3.5 c 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	IFRS for SMEs 3.7 a Disclosure
為達成公允表達所須調整之解釋	text	IFRS for SMEs 3.7 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	IFRS for SMEs 3.9 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	IFRS for SMEs 3.9 Disclosure
財務報表何以未按繼續經營個體基礎編製之解釋	text	IFRS for SMEs 3.9 Disclosure
採用較長或較短報導期間之理由之說明	text	IFRS for SMEs 3.10 a Disclosure, IFRS for SMEs 3.10 b Disclosure

財務報表無法完全比較之理由之說明	text	IFRS for SMEs 3.10 c Disclosure
重分類或表達變動之性質說明	text	IFRS for SMEs 3.12 a Disclosure
重分類或表達變動之理由之說明	text	IFRS for SMEs 3.12 c Disclosure
比較金額之重分類實務上不可行之理由之說明	text	IFRS for SMEs 3.13 Disclosure
重大會計政策之彙總揭露 [文字區塊]		IFRS for SMEs 8.5 Disclosure
編製財務報表所採用衡量基礎之解釋	text	IFRS for SMEs 8.5 a Disclosure
與了解財務報表攸關之其他會計政策之說明	text	IFRS for SMEs 8.5 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	IFRS for SMEs 8.6 Disclosure
編製與表達中小企業國際財務報導準則未規定資訊之基礎說明	text	IFRS for SMEs 3.25 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	IFRS for SMEs 8.7 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	IFRS for SMEs 8.7 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	IFRS for SMEs 8.7 b 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]		IFRS for SMEs - 10 Scope of this section Disclosure
首次適用準則或解釋之說明	text	IFRS for SMEs 10.13 a Disclosure
自願性會計政策變動之說明	text	IFRS for SMEs 10.14 a 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	IFRS for SMEs 10.13 d Disclosure, IFRS for SMEs 10.14 d Disclosure
會計估計變動之性質及金額之說明	text	IFRS for SMEs 10.18 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	IFRS for SMEs 10.18 Disclosure
前期會計錯誤之性質、金額及更正說明	text	IFRS for SMEs 10.23 a 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	IFRS for SMEs 10.23 d 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]		IFRS for SMEs - 18 Disclosures Disclosure
核准單位之解釋	text	IFRS for SMEs 32.9 Disclosure
通過發布財務報表之日	yyyy-mm-dd	IFRS for SMEs 32.9 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	IFRS for SMEs 32.9 Disclosure
報導期間後非調整事項之揭露 [文字區塊]		IFRS for SMEs 32.10 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	IFRS for SMEs 32.10 Disclosure
報導期間後之非調整事項[軸]	axis	IFRS for SMEs 32.10 Disclosure
非調整事項 [欄項目]	member [default]	IFRS for SMEs 32.10 Disclosure
重要企業合併 [欄項目]	member	IFRS for SMEs 32.11 a Common practice
主要子公司之處分 [欄項目]	member	IFRS for SMEs 32.11 a Common practice
終止營業單位計畫之宣布 [欄項目]	member	IFRS for SMEs 32.11 b Common practice
資產之重大購買 [欄項目]	member	IFRS for SMEs 32.11 c Common practice
資產之其他處分 [欄項目]	member	IFRS for SMEs 32.11 c Common practice
政府對主要資產之徵收 [欄項目]	member	IFRS for SMEs 32.11 c Common practice
主要生產廠房之損毀 [欄項目]	member	IFRS for SMEs 32.11 d Common practice
宣布或開始進行重大重組 [欄項目]	member	IFRS for SMEs 32.11 e Common practice
發行或再買回企業之債務或權益工具 [欄項目]	member	IFRS for SMEs 32.11 f Common practice
資產價格或外幣匯率之異常大幅改變 [欄項目]	member	IFRS for SMEs 32.11 g Common practice
已立法或已公布稅率或稅法之變動 [欄項目]	member	IFRS for SMEs 32.11 h Common practice
簽訂重大承諾或有負債 [欄項目]	member	IFRS for SMEs 32.11 i Common practice
重大訴訟開始日 [欄項目]	member	IFRS for SMEs 32.11 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	IFRS for SMEs 32.10 a Disclosure
報導期間後非調整事項之財務影響之解釋	text	IFRS for SMEs 32.10 b 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]		IFRS for SMEs - 18 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	IFRS for SMEs 31.15 a Disclosure
物價指數之認定	text	IFRS for SMEs 31.15 b Disclosure
物價指數水準	X.XX instant	IFRS for SMEs 31.15 b Disclosure
物價指數變動	X.XX duration	IFRS for SMEs 31.15 b Disclosure
淨貨幣部位之利益(損失)	X duration, credit	IFRS for SMEs 31.15 c Disclosure
[817000] 附註-企業合併		
企業合併之揭露 [文字區塊]		IFRS for SMEs 19.25 Disclosure
企業合併之揭露 [抽象元素]		
企業合併之揭露 [表格]	table	IFRS for SMEs 19.25 Disclosure
企業合併 [軸]	axis	IFRS for SMEs 19.25 Disclosure

企業合併 [欄項目]	member [default]	IFRS for SMEs 19.25 Disclosure
企業合併之揭露 [行項目]	line items	
被收購者名稱	text	IFRS for SMEs 19.25 a Disclosure
被收購者之說明	text	IFRS for SMEs 19.25 a Disclosure
收購日	yyyy-mm-dd	IFRS for SMEs 19.25 b Disclosure
已取得表決權權益之百分比	X.XX instant	IFRS for SMEs 19.25 c Disclosure
企業合併成本	X duration, debit	IFRS for SMEs 19.25 d Disclosure
企業合併成本組成部分之說明	text	IFRS for SMEs 19.25 d 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 for SMEs 19.25 e Disclosure
認列於損益之負商譽	X duration	IFRS for SMEs 19.25 f Disclosure
綜合損益表中認列負商譽之單行項目	text	IFRS for SMEs 19.25 f Disclosure
商譽變動之調節 [抽象元素]		
期初商譽	X instant, debit	IFRS for SMEs 4.3 Common practice
商譽之變動 [抽象元素]		
額外認列者-商譽	X duration, debit	IFRS for SMEs 19.26 a Disclosure
淨兌換差額之增加(減少)數-商譽	X duration, debit	IFRS for SMEs 19.26 d Disclosure
移轉及其他變動之增加(減少)數-商譽	X duration, debit	IFRS for SMEs 19.26 d Disclosure
認列於損益之減損損失-商譽	(X) duration	IFRS for SMEs 19.26 b Disclosure
攤銷-商譽	(X) duration	IFRS for SMEs 19.26 d Disclosure
處分先前收購之業務之減少數-商譽	(X) duration, credit	IFRS for SMEs 19.26 c Disclosure
商譽增加(減少)總額	X duration, debit	IFRS for SMEs 19.26 Disclosure
期末商譽	X instant, debit	IFRS for SMEs 4.3 Common practice
[818000] 附註-關係人		
關係人之揭露 [文字區塊]		IFRS for SMEs - 18 Disclosures Disclosure
母公司個體名稱	text	IFRS for SMEs 33.5 Disclosure
集團之最終母公司名稱	text	IFRS for SMEs 33.5 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	IFRS for SMEs 33.5 Disclosure
母子公司間關係之解釋	text	IFRS for SMEs 33.5 Disclosure
主要管理階層薪酬	X duration, debit	IFRS for SMEs 33.7 Disclosure
關係人間交易之揭露 [文字區塊]		IFRS for SMEs 33.10 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	IFRS for SMEs 33.10 Disclosure
關係人種類 [軸]	axis	IFRS for SMEs 33.10 Disclosure
關係人 [欄項目]	member [default]	IFRS for SMEs 33.10 Disclosure
對企業具控制、聯合控制或重大影響之個體 [欄項目]	member	IFRS for SMEs 33.10 a Disclosure
企業對其具控制、聯合控制或重大影響之個體 [欄項目]	member	IFRS for SMEs 33.10 b Disclosure
個體或母公司之主要管理階層 [欄項目]	member	IFRS for SMEs 33.10 c Disclosure
其他關係人 [欄項目]	member	IFRS for SMEs 33.10 d Disclosure
關係人間交易之揭露 [行項目]	line items	
關係人交易之說明	text	IFRS for SMEs 33.9 Disclosure
關係人關係之性質說明	text	IFRS for SMEs 33.9 Disclosure
關係人交易	X duration	IFRS for SMEs 33.9 a Disclosure
關係人交易之未結清餘額	X instant, debit	IFRS for SMEs 33.9 b Disclosure
關係人交易未結清餘額之條款及條件之解釋	text	IFRS for SMEs 33.9 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	IFRS for SMEs 33.9 b (ii) Disclosure
與關係人交易未結清餘額相關之呆帳準備	X instant, credit	IFRS for SMEs 33.9 c Disclosure
當期對關係人交易所認列之壞帳及呆帳費用	X instant, debit	IFRS for SMEs 33.9 d Disclosure
[819100] 附註-首次採用		
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 for SMEs - 35 Disclosures 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 for SMEs 35.13 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 for SMEs 35.13 Disclosure
國際財務報導準則 [欄項目]	member [default]	IFRS for SMEs 35.13 Disclosure
先前之一般公認會計原則 [欄項目]	member	IFRS for SMEs 35.13 Disclosure
轉換至國際財務報導準則之影響 [欄項目]	member	IFRS for SMEs 35.13 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	IFRS for SMEs 35.13 b Disclosure, IFRS for SMEs 4.2 q Disclosure, IFRS for SMEs 6.3 c Disclosure
(損)益	X duration, credit	IFRS for SMEs 35.13 c Disclosure, IFRS for SMEs 5.5 f Disclosure, IFRS for SMEs 6.3 c (i) Disclosure
轉換對所報導財務狀況影響之解釋	text	IFRS for SMEs 35.12 Disclosure

轉換對所報導財務績效影響之解釋	text	IFRS for SMEs 35.12 Disclosure
轉換對所報導現金流量影響之解釋	text	IFRS for SMEs 35.12 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]		IFRS for SMEs - 17 Disclosures 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	IFRS for SMEs - 17 Disclosures Disclosure
不動產、廠房及設備類別 [軸]	axis	IFRS for SMEs - 17 Disclosures Disclosure
不動產、廠房及設備 [欄項目]	member [default]	IFRS for SMEs - 17 Disclosures Disclosure, IFRS for SMEs 20.13 a Disclosure, IFRS for SMEs 27.33 b Disclosure
土地及建築物 [欄項目]	member	IFRS for SMEs 17.2 Common practice
土地 [欄項目]	member	IFRS for SMEs 17.2 Common practice
建築物 [欄項目]	member	IFRS for SMEs 17.2 Common practice
機器 [欄項目]	member	IFRS for SMEs 17.2 Common practice
汽車 [欄項目]	member	IFRS for SMEs 17.2 Common practice
船舶 [欄項目]	member	IFRS for SMEs 17.2 Common practice
航空器 [欄項目]	member	IFRS for SMEs 17.2 Common practice
汽車 [欄項目]	member	IFRS for SMEs 17.2 Common practice
裝修及裝潢 [欄項目]	member	IFRS for SMEs 17.2 Common practice
辦公設備 [欄項目]	member	IFRS for SMEs 17.2 Common practice
有形探勘及評估資產 [欄項目]	member	IFRS for SMEs 17.2 Common practice
在建工程 [欄項目]	member	IFRS for SMEs 17.2 Common practice
公允價值須耗費過度之成本或心力方能在持續之基礎上可靠衡量之投資性不動產 [欄項目]	member	IFRS for SMEs 17.2 Disclosure
其他不動產、廠房及設備 [欄項目]	member	IFRS for SMEs 17.2 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	IFRS for SMEs 17.31 a Disclosure
折舊方法-不動產、廠房及設備	text	IFRS for SMEs 17.31 b Disclosure
耐用年限或折舊率-不動產、廠房及設備	text	IFRS for SMEs 17.31 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	IFRS for SMEs 17.31 d Disclosure
不動產、廠房及設備-期初累計折舊及減損	(X) instant, credit	IFRS for SMEs 17.31 d Disclosure
期初不動產、廠房及設備	X instant, debit	IFRS for SMEs 17.31 e Disclosure, IFRS for SMEs 4.11 a Disclosure, IFRS for SMEs 4.2 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	IFRS for SMEs 17.31 e (i) Disclosure
由企業合併取得者-不動產、廠房及設備	X duration, debit	IFRS for SMEs 17.31 e (iii) Disclosure
轉入投資性不動產-按公允價值-不動產、廠房及設備	(X) duration	IFRS for SMEs 17.31 e (iv) Disclosure
淨兌換差額之增加(減少)數-不動產、廠房及設備	X duration, debit	IFRS for SMEs 17.31 e (vii) Disclosure
折舊-不動產、廠房及設備	(X) duration, credit	IFRS for SMEs 17.31 e (vi) Disclosure
認列於損益之減損損失-不動產、廠房及設備	(X) duration	IFRS for SMEs 17.31 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	IFRS for SMEs 17.31 e (v) 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	IFRS for SMEs 17.31 e (vii) Disclosure
處分-不動產、廠房及設備	(X) duration, credit	IFRS for SMEs 17.31 e (ii) Disclosure
不動產、廠房及設備增加(減少)總額	X duration, debit	IFRS for SMEs 17.31 e Disclosure
不動產、廠房及設備-期末總額	X instant, debit	IFRS for SMEs 17.31 d Disclosure
不動產、廠房及設備-期末累計折舊及減損	(X) instant, credit	IFRS for SMEs 17.31 d Disclosure
期末不動產、廠房及設備	X instant, debit	IFRS for SMEs 17.31 e Disclosure, IFRS for SMEs 4.11 a Disclosure, IFRS for SMEs 4.2 e Disclosure
不動產、廠房及設備-供作擔保	X instant, debit	IFRS for SMEs 17.32 a Disclosure
為取得不動產、廠房及設備之合約承諾	X instant, credit	IFRS for SMEs 17.32 b Disclosure
[822390] 附註-金融工具		
金融工具之揭露 [文字區塊]		IFRS for SMEs - 11 Disclosures Disclosure
金融資產及金融負債種類 [抽象元素]		
透過損益按公允價值衡量之金融資產	X instant, debit	IFRS for SMEs 11.41 a Disclosure
屬債務工具之金融資產-按成本	X instant, debit	IFRS for SMEs 11.41 b Disclosure
屬權益工具之金融資產-按成本	X instant, debit	IFRS for SMEs 11.41 c Disclosure
透過損益按公允價值衡量之金融負債	X instant, credit	IFRS for SMEs 11.41 d Disclosure
按攤銷後成本衡量之金融負債	X instant, credit	IFRS for SMEs 11.41 e Disclosure
放款承諾-按成本	X instant, credit	IFRS for SMEs 11.41 f 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 for SMEs 11.43 Disclosure

透過損益按公允價值衡量之權益工具，其公允價值之可靠衡量已不再可得之理由之說明	text	IFRS for SMEs 11.44 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 for SMEs 11.45 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 for SMEs 11.45 Disclosure
不符合除列要件之金融資產 [軸]	axis	IFRS for SMEs 11.45 Disclosure
不符合除列要件之金融資產 [欄項目]	member [default]	IFRS for SMEs 11.45 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 for SMEs 11.45 a Disclosure
企業仍暴露於所有權之風險及報酬之性質	text	IFRS for SMEs 11.45 b Disclosure
企業繼續認列之資產	X instant, debit	IFRS for SMEs 11.45 c Disclosure
企業繼續認列之相關負債	X instant, credit	IFRS for SMEs 11.45 c 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 for SMEs 11.46 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 for SMEs 11.46 b 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 for SMEs 11.47 a Disclosure
延滯或違約之應付借款	X instant	IFRS for SMEs 11.47 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 for SMEs 11.47 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)	X duration, credit	IFRS for SMEs 11.48 a (i) Disclosure
透過損益按公允價值衡量之金融負債利益(損失)	X duration, credit	IFRS for SMEs 11.48 a (ii) Disclosure
按攤銷後成本衡量之金融資產利益(損失)	X duration, credit	IFRS for SMEs 11.48 a (iii) Disclosure
按攤銷後成本衡量之金融負債利益(損失)	X duration, credit	IFRS for SMEs 11.48 a (iv) 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 for SMEs 11.48 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 for SMEs 11.48 b Disclosure
金融資產之揭露 [文字區塊]		IFRS for SMEs 11.48 c Disclosure
金融資產之揭露 [抽象元素]		
金融資產之揭露 [表格]	table	IFRS for SMEs 11.48 c Disclosure
金融資產類別 [軸]	axis	IFRS for SMEs 11.48 c Disclosure
金融資產 [欄項目]	member [default]	IFRS for SMEs 11.48 c Disclosure
金融資產之揭露 [行項目]	line items	
金融資產減損損失	X duration, debit	IFRS for SMEs 11.48 c Disclosure
避險會計之揭露 [文字區塊]		IFRS for SMEs 12.26 Disclosure
避險會計之揭露 [抽象元素]		
避險會計之揭露 [表格]	table	IFRS for SMEs 12.27 Disclosure
風險類型 [軸]	axis	IFRS for SMEs 12.27 Disclosure
風險類型 [欄項目]	member [default]	IFRS for SMEs 12.27 Disclosure
按攤銷後成本衡量之債務工具之利率風險 [欄項目]	member	IFRS for SMEs 12.17 a Disclosure
確定承諾或高度很有可能預期交易之匯率或利率風險 [欄項目]	member	IFRS for SMEs 12.17 b Disclosure
商品或買賣商品之確定承諾或高度很有可能預期交易之價格風險 [欄項目]	member	IFRS for SMEs 12.17 c Disclosure
國外營運淨投資之匯率風險 [欄項目]	member	IFRS for SMEs 12.17 d Disclosure
避險會計之揭露 [行項目]	line items	
避險類型之說明	text	IFRS for SMEs 12.27 a Disclosure
指定為避險工具之金融工具之說明	text	IFRS for SMEs 12.27 b Disclosure
指定為避險工具之金融工具-按公允價值	X duration	IFRS for SMEs 12.27 b Disclosure
被規避風險之性質說明	text	IFRS for SMEs 12.27 c Disclosure
避險工具之利益(損失)-公允價值避險	X duration, credit	IFRS for SMEs 12.28 a 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 for SMEs 12.28 b Disclosure
現金流量預期發生之期間之說明	text	IFRS for SMEs 12.29 a Disclosure
現金流量影響損益之期間之說明	text	IFRS for SMEs 12.29 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 for SMEs 12.29 b Disclosure
現金流量避險之利益(損失)-稅後	X duration, credit	IFRS for SMEs 12.29 c Disclosure
現金流量避險之利益(損失)-稅前	X duration, credit	IFRS for SMEs 12.29 c Disclosure
現金流量避險重分類調整-稅後	X duration, debit	IFRS for SMEs 12.29 d Disclosure
現金流量避險重分類調整-稅前	X duration, debit	IFRS for SMEs 12.29 d Disclosure
現金流量避險無效而認列於損益之利益(損失)	X duration, credit	IFRS for SMEs 12.29 e Disclosure
[823180] 附註-無形資產		
無形資產之揭露 [文字區塊]		IFRS for SMEs 18.27 Disclosure
無形資產之揭露 [抽象元素]		
無形資產之揭露 [表格]	table	IFRS for SMEs 18.27 Disclosure
商譽以外之無形資產類別 [軸]	axis	IFRS for SMEs 18.27 Disclosure

商譽以外之無形資產 [欄項目]	member [default]	IFRS for SMEs 18.27 Disclosure, IFRS for SMEs 27.33 d Disclosure
品牌名稱 [欄項目]	member	IFRS for SMEs 18.27 Common practice
無形探勘及評估資產 [欄項目]	member	IFRS for SMEs 18.27 Common practice
刊頭及出版品名稱 [欄項目]	member	IFRS for SMEs 18.27 Common practice
電腦軟體 [欄項目]	member	IFRS for SMEs 18.27 Common practice
許可權及特許權 [欄項目]	member	IFRS for SMEs 18.27 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	IFRS for SMEs 18.27 Common practice
秘方、公式、模式、設計及原型 [欄項目]	member	IFRS for SMEs 18.27 Common practice
發展中之無形資產 [欄項目]	member	IFRS for SMEs 18.27 Common practice
服務特許權協議-分類為無形資產 [欄項目]	member	IFRS for SMEs 34.15 Disclosure
其他無形資產 [欄項目]	member	IFRS for SMEs 18.27 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	IFRS for SMEs 18.27 d Disclosure
攤銷方法-商譽以外之無形資產	text	IFRS for SMEs 18.27 b Disclosure
耐用年限或攤銷率-商譽以外之無形資產	text	IFRS for SMEs 18.27 a 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	IFRS for SMEs 18.27 c Disclosure
商譽以外之無形資產-期初累計攤銷及減損	(X) instant, credit	IFRS for SMEs 18.27 c Disclosure
期初商譽以外之無形資產	X instant, debit	IFRS for SMEs 18.27 e Disclosure, IFRS for SMEs 4.2 g 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	IFRS for SMEs 18.27 e (i) Disclosure
由企業合併取得者-商譽以外之無形資產	X duration, debit	IFRS for SMEs 18.27 e (iii) Disclosure
淨兌換差額之增加(減少)數-商譽以外之無形資產	X duration, debit	IFRS for SMEs 18.27 e (vi) Disclosure
攤銷-商譽以外之無形資產	(X) duration, credit	IFRS for SMEs 18.27 e (iv) Disclosure
認列於損益之減損損失-商譽以外之無形資產	(X) duration	IFRS for SMEs 18.27 e (v) Disclosure
認列於損益之減損損失迴轉-商譽以外之無形資產	X duration	IFRS for SMEs 18.27 e (v) 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	IFRS for SMEs 18.27 e (vi) Disclosure
處分-商譽以外之無形資產	(X) duration, credit	IFRS for SMEs 18.27 e (ii) Disclosure
商譽以外之無形資產增加(減少)總額	X duration, debit	IFRS for SMEs 18.27 e Disclosure
商譽以外之無形資產-期末總額	X instant, debit	IFRS for SMEs 18.27 c Disclosure
商譽以外之無形資產-期末累計攤銷及減損	(X) instant, credit	IFRS for SMEs 18.27 c Disclosure
期末商譽以外之無形資產	X instant, debit	IFRS for SMEs 18.27 e Disclosure, IFRS for SMEs 4.2 g Disclosure
對企業屬重大之無形資產之說明及帳面金額	text	IFRS for SMEs 18.28 a 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	IFRS for SMEs 18.28 b (i) Disclosure
透過政府補助之方式取得之無形資產	X instant, debit	IFRS for SMEs 18.28 b (ii) Disclosure
所有權受限制之無形資產	X instant, debit	IFRS for SMEs 18.28 c Disclosure
供作負債擔保之無形資產	X instant, debit	IFRS for SMEs 18.28 c Disclosure
為取得無形資產之合約承諾	X instant, credit	IFRS for SMEs 18.28 d Disclosure
當期認列為費用之研究及發展支出	X duration, credit	IFRS for SMEs 18.29 Disclosure
[824180] 附註-生物資產		
生物資產之揭露 [文字區塊]		IFRS for SMEs 34.7 Disclosure
生物資產之說明	text	IFRS for SMEs 34.10 a Disclosure, IFRS for SMEs 34.7 a Disclosure
用以決定生物資產公允價值之方法及假設	text	IFRS for SMEs 34.7 b Disclosure
生物資產變動調節之揭露 [文字區塊]		IFRS for SMEs 34.7 c 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	IFRS for SMEs 34.2 Disclosure
衡量 [軸]	axis	IFRS for SMEs 16.10 e Disclosure, IFRS for SMEs 34.2 Disclosure
彙總衡量 [欄項目]	member [default]	IFRS for SMEs 16.10 e Disclosure, IFRS for SMEs 34.2 Disclosure
按公允價值 [欄項目]	member	IFRS for SMEs 16.10 e Disclosure, IFRS for SMEs 34.2 a Disclosure
按成本 [欄項目]	member	IFRS for SMEs 34.2 b 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	IFRS for SMEs 34.10 e Disclosure
生物資產-期初累計攤銷及減損	(X) instant, credit	IFRS for SMEs 34.10 e Disclosure
期初生物資產	X instant, debit	IFRS for SMEs 34.7 c Disclosure

生物資產之變動 [抽象元素]		
公允價值調整利益(損失)-生物資產	X duration, debit	IFRS for SMEs 34.7 c (i) Disclosure
由企業合併以外方式增添者-生物資產	X duration, debit	IFRS for SMEs 34.7 c (ii) Disclosure
因收成之減少數-生物資產	(X) duration, credit	IFRS for SMEs 34.7 c (iii) Disclosure
由企業合併取得者-生物資產	X duration, debit	IFRS for SMEs 34.7 c (iv) Disclosure
淨兌換差額之增加(減少)數-生物資產	X duration, debit	IFRS for SMEs 34.7 c (v) Disclosure
其他變動之增加(減少)數-生物資產	X duration, debit	IFRS for SMEs 34.7 c (vi) Disclosure
處分-生物資產	(X) duration, credit	IFRS for SMEs 34.7 c (vi) Disclosure
生物資產增加(減少)總額	X duration, debit	IFRS for SMEs 34.7 c Disclosure
生物資產-期末總額	X instant, debit	IFRS for SMEs 34.10 e Disclosure
生物資產-期末累計攤銷及減損	(X) instant, credit	IFRS for SMEs 34.10 e Disclosure
期末生物資產	X instant, debit	IFRS for SMEs 34.7 c 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	IFRS for SMEs 34.10 b Disclosure
折舊方法-生物資產-按成本	text	IFRS for SMEs 34.10 c Disclosure
耐用年限或折舊率-生物資產-按成本	text	IFRS for SMEs 34.10 d Disclosure
[825100] 附註-投資性不動產		
投資性不動產之揭露 [文字區塊]		IFRS for SMEs - 16 Disclosures 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	IFRS for SMEs 16.10 a 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	IFRS for SMEs 16.10 b Disclosure
投資性不動產收益及處分價款之匯回限制之解釋	text	IFRS for SMEs 16.10 c 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	IFRS for SMEs 16.10 d 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	IFRS for SMEs 16.10 e Disclosure
衡量 [軸]	axis	IFRS for SMEs 16.10 e Disclosure, IFRS for SMEs 34.2 Disclosure
彙總衡量 [欄項目]	member [default]	IFRS for SMEs 16.10 e Disclosure, IFRS for SMEs 34.2 Disclosure
按公允價值 [欄項目]	member	IFRS for SMEs 16.10 e Disclosure, IFRS for SMEs 34.2 a 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]		
期初投資性不動產	X instant, debit	IFRS for SMEs 16.10 e Disclosure, IFRS for SMEs 4.2 f Disclosure
投資性不動產之變動 [抽象元素]		
由企業合併以外方式增添者-投資性不動產	X duration, debit	IFRS for SMEs 16.10 e (i) Disclosure
由企業合併取得者-投資性不動產	X duration, debit	IFRS for SMEs 16.10 e (i) Disclosure
公允價值調整利益(損失)-投資性不動產	X duration, debit	IFRS for SMEs 16.10 e (ii) Disclosure
轉入不動產、廠房及設備-投資性不動產	(X) duration	IFRS for SMEs 16.10 e (iii) Disclosure
轉自(入)存貨及自用不動產-投資性不動產	X duration	IFRS for SMEs 16.10 e (iv) Disclosure
淨兌換差額之增加(減少)數-投資性不動產	X duration, debit	IFRS for SMEs 16.10 e (v) Disclosure
移轉之增加(減少)數-投資性不動產	X duration, debit	IFRS for SMEs 16.10 e (iv) Disclosure
其他變動之增加(減少)數-投資性不動產	X duration, debit	IFRS for SMEs 16.10 e (v) Disclosure
投資性不動產增加(減少)總額	X duration, debit	IFRS for SMEs 16.10 e Disclosure
期末投資性不動產	X instant, debit	IFRS for SMEs 16.10 e Disclosure, IFRS for SMEs 4.2 f Disclosure
[825480] 附註-合併、結合及單獨財務報表		
合併及單獨財務報表之揭露 [文字區塊]		IFRS for SMEs 9.23 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	IFRS for SMEs 9.23 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	IFRS for SMEs 9.23 c Disclosure
移轉資金予母公司受有重大限制之性質及範圍之說明	text	IFRS for SMEs 9.23 d Disclosure
財務報表之性質說明	text	IFRS for SMEs 3.23 b Disclosure, IFRS for SMEs 9.23 a Disclosure, IFRS for SMEs 9.27 a Disclosure, IFRS for SMEs 9.30 a Disclosure
編製結合財務報表之理由之解釋	text	IFRS for SMEs 9.30 b Disclosure
用以決定那些企業應納入結合財務報表之基礎	text	IFRS for SMEs 9.30 c Disclosure
編製結合財務報表之基礎	text	IFRS for SMEs 9.30 d Disclosure
用以處理投資之方法	text	IFRS for SMEs 9.27 b Disclosure
[825500] 附註-合資權益		
合資權益之揭露 [文字區塊]		IFRS for SMEs - 15 Disclosures Disclosure
投資合資會計政策之說明	text	IFRS for SMEs 15.19 a Disclosure, IFRS for SMEs 8.5 b Disclosure
具公開報價之合資投資之公允價值	X instant, debit	IFRS for SMEs 15.19 c Disclosure

投資合資	X instant, debit	IFRS for SMEs 15.19 b Disclosure, IFRS for SMEs 4.2 k Disclosure
合資損益份額	X duration, credit	IFRS for SMEs 15.20 Disclosure
合資停業單位損益份額	X duration, credit	IFRS for SMEs 15.20 Disclosure
與合資權益相關之資本承諾份額	X instant, debit	IFRS for SMEs 15.19 d Disclosure
[825600] 附註-投資關聯企業		
投資關聯企業之揭露 [文字區塊]		IFRS for SMEs - 14 Disclosures Disclosure
投資關聯企業會計政策之說明	text	IFRS for SMEs 14.12 a Disclosure, IFRS for SMEs 8.5 b Disclosure
投資關聯企業	X instant, debit	IFRS for SMEs 14.12 b Disclosure, IFRS for SMEs 4.2 j Disclosure
認為收益之股利及其他分配	X duration	IFRS for SMEs 14.13 Disclosure
關聯企業損益份額	X duration, credit	IFRS for SMEs 14.14 Disclosure
具公開報價之關聯企業投資之公允價值	X instant, debit	IFRS for SMEs 14.12 c Disclosure
關聯企業停業單位損益份額	X duration, credit	IFRS for SMEs 14.14 Disclosure
[825900] 附註-待出售非流動資產或處分群組		
非流動資產或處分群組之出售計畫之揭露 [文字區塊]		IFRS for SMEs 4.14 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 for SMEs 4.14 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 for SMEs 4.14 b Disclosure
企業受有約束力之銷售協議之資產及負債群組	X instant, debit	IFRS for SMEs 4.14 c Disclosure
包括於分類為待出售處分群組中之負債	X instant, credit	IFRS for SMEs 4.14 c Disclosure
[826380] 附註-存貨		
存貨之揭露 [文字區塊]		IFRS for SMEs 13.22 Disclosure
衡量存貨會計政策之說明	text	IFRS for SMEs 13.22 a Disclosure, IFRS for SMEs 8.5 b Disclosure
存貨成本公式	text	IFRS for SMEs 13.22 a Disclosure
存貨沖減	X duration, credit	IFRS for SMEs 13.22 d Disclosure
存貨沖減之迴轉	X duration, credit	IFRS for SMEs 13.22 d Disclosure
當期認為費用之存貨成本	X duration, debit	IFRS for SMEs 13.22 c Disclosure
供作負債擔保之存貨	X instant, debit	IFRS for SMEs 13.22 e 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]		IFRS for SMEs 21.14 Disclosure
其他負債準備之揭露 [文字區塊]		IFRS for SMEs 21.14 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	IFRS for SMEs 21.14 Disclosure
負債準備類別 [軸]	axis	IFRS for SMEs 21.14 Disclosure
其他負債準備 [欄項目]	member [default]	IFRS for SMEs 21.14 Disclosure
保固之負債準備 [欄項目]	member	IFRS for SMEs 21.14 Common practice
重組之負債準備 [欄項目]	member	IFRS for SMEs 21.14 Common practice
有待法律程序決定之負債準備 [欄項目]	member	IFRS for SMEs 21.14 Common practice
虧損性合約之負債準備 [欄項目]	member	IFRS for SMEs 21.14 Common practice
除役、復原及修復成本之負債準備 [欄項目]	member	IFRS for SMEs 21.14 Common practice
雜項其他負債準備 [欄項目]	member	IFRS for SMEs 21.14 Common practice
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	IFRS for SMEs 21.14 a (i) Disclosure, IFRS for SMEs 4.11 e 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	IFRS for SMEs 21.14 a (ii) Disclosure
已使用之負債準備-其他負債準備	(X) duration, debit	IFRS for SMEs 21.14 a (iii) Disclosure
迴轉之未使用負債準備-其他負債準備	(X) duration, debit	IFRS for SMEs 21.14 a (iv) Disclosure
淨兌換差額之增加(減少)數-其他負債準備	X duration, credit	IFRS for SMEs 21.14 Disclosure
移轉及其他變動之增加(減少)數-其他負債準備	X duration, credit	IFRS for SMEs 21.14 Disclosure
其他負債準備增加(減少)總額	X duration, credit	IFRS for SMEs 21.14 Disclosure
期末其他負債準備	X instant, credit	IFRS for SMEs 21.14 a (i) Disclosure, IFRS for SMEs 4.11 e Disclosure
義務之性質說明-其他負債準備	text	IFRS for SMEs 21.14 b Disclosure
預期流出時點之說明-其他負債準備	text	IFRS for SMEs 21.14 b Disclosure
流出之金額或時點之不確定性說明-其他負債準備	text	IFRS for SMEs 21.14 c Disclosure
預期歸墊所認列之資產-其他負債準備	X duration	IFRS for SMEs 21.14 d Disclosure
預期之歸墊-其他負債準備	X duration	IFRS for SMEs 21.14 d Disclosure
或有負債之揭露 [文字區塊]		IFRS for SMEs 21.15 Disclosure

或有負債之揭露 [抽象元素]		
或有負債之揭露 [表格]	table	IFRS for SMEs 21.15 Disclosure
或有負債類別 [軸]	axis	IFRS for SMEs 21.15 Disclosure
或有負債 [欄項目]	member [default]	IFRS for SMEs 21.15 Disclosure
保固之或有負債 [欄項目]	member	IFRS for SMEs 21.15 Disclosure
重組之或有負債 [欄項目]	member	IFRS for SMEs 21.15 Disclosure
有待法律程序決定之或有負債 [欄項目]	member	IFRS for SMEs 21.15 Disclosure
虧損性合約之或有負債 [欄項目]	member	IFRS for SMEs 21.15 Disclosure
除役、復原及修復成本之或有負債 [欄項目]	member	IFRS for SMEs 21.15 Disclosure
其他或有負債 [欄項目]	member	IFRS for SMEs 21.15 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	IFRS for SMEs 21.15 Disclosure
或有負債估計財務影響之解釋	text	IFRS for SMEs 21.15 a Disclosure
歸墊可能性之解釋-或有負債	text	IFRS for SMEs 21.15 c Disclosure
流出之金額或時點之不確定性說明-或有負債	text	IFRS for SMEs 21.15 b Disclosure
或有資產之性質說明	text	IFRS for SMEs 21.16 Disclosure
或有資產估計財務影響之解釋	text	IFRS for SMEs 21.16 Disclosure
有關揭露係實務上不可行之或有資產之資訊	text	IFRS for SMEs 21.16 Disclosure
有關揭露係實務上不可行之或有負債之資訊	text	IFRS for SMEs 21.15 Disclosure
有關負債準備資訊未揭露之理由之解釋	text	IFRS for SMEs 21.17 Disclosure
有關或有負債資訊未揭露之理由之解釋	text	IFRS for SMEs 21.17 Disclosure
有關或有資產資訊未揭露之理由之解釋	text	IFRS for SMEs 21.17 Disclosure
[831110] 附註-收入		
收入之揭露 [文字區塊]		IFRS for SMEs 23.30 Disclosure
收入認列會計政策之說明	text	IFRS for SMEs 23.30 a Disclosure, IFRS for SMEs 8.5 b Disclosure
[831400] 附註-政府補助		
政府補助之揭露 [文字區塊]		IFRS for SMEs 24.6 Disclosure
認列於財務報表之政府補助之性質及範圍之說明	text	IFRS for SMEs 24.6 a Disclosure
政府補助	X instant, credit	IFRS for SMEs 24.6 a Disclosure
政府補助收入	X duration, credit	IFRS for SMEs 23.30 b (vii) Disclosure, IFRS for SMEs 24.6 a Disclosure
自政府補助之款項-分類為投資活動	X duration, debit	IFRS for SMEs 24.6 a Disclosure
自政府補助之款項-分類為籌資活動	X duration, debit	IFRS for SMEs 24.6 a Disclosure
企業已直接受惠之其他形式政府補助之說明	text	IFRS for SMEs 24.6 c 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	IFRS for SMEs 24.6 b Disclosure
[831710] 附註-建造合約		
建造合約收入認列之揭露 [文字區塊]		IFRS for SMEs 23.31 Disclosure
建造合約收入	X duration, credit	IFRS for SMEs 23.30 b (viii) Disclosure, IFRS for SMEs 23.31 a Disclosure
用以決定建造合約收入認列之方法	text	IFRS for SMEs 23.31 b Disclosure
用以決定在建工程之完工程度之方法	text	IFRS for SMEs 23.31 c Disclosure
因合約工作列報為資產之應收客戶帳款總額	X instant, debit	IFRS for SMEs 23.32 a Disclosure
因合約工作列報為負債之應付客戶帳款總額	X instant, credit	IFRS for SMEs 23.32 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	IFRS for SMEs 23.30 b (i) Disclosure
勞務收入	X duration, credit	IFRS for SMEs 23.30 b (ii) Disclosure
建造合約收入	X duration, credit	IFRS for SMEs 23.30 b (viii) Disclosure, IFRS for SMEs 23.31 a Disclosure
權利金收入	X duration, credit	IFRS for SMEs 23.30 b (iv) Disclosure
利息收入	X duration, credit	IFRS for SMEs 23.30 b (iii) Disclosure
股利收入	X duration, credit	IFRS for SMEs 23.30 b (v) Disclosure
佣金收入	X duration, credit	IFRS for SMEs 23.30 b (vi) Disclosure
政府補助收入	X duration, credit	IFRS for SMEs 23.30 b (vii) Disclosure, IFRS for SMEs 24.6 a Disclosure
其他收入	X duration, credit	IFRS for SMEs 23.30 b (viii) Disclosure
收入總額	X duration, credit	IFRS for SMEs 23.30 Disclosure, IFRS for SMEs 5.5 a Disclosure
員工福利費用類別 [抽象元素]		
工資及薪資	X duration, debit	IFRS for SMEs 28.4 Common practice

社會安全提撥	X duration, debit	IFRS for SMEs 28.4 Common practice
其他短期員工福利	X duration, debit	IFRS for SMEs 28.4 Common practice
退職後福利費用-確定提撥計畫	X duration, debit	IFRS for SMEs 28.40 Disclosure
退職後福利費用-確定福利計畫	X duration, debit	IFRS for SMEs 28.41 g (i) Disclosure
離職福利費用	X duration, debit	IFRS for SMEs 28.1 Common practice
股份基礎給付交易	X duration, debit	IFRS for SMEs 26.23 a Disclosure
其他長期福利	X duration, debit	IFRS for SMEs 28.1 Common practice
其他員工費用	X duration, debit	IFRS for SMEs 28.1 Common practice
員工福利費用總額	X duration, debit	IFRS for SMEs 5.11 a Common practice
[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	IFRS for SMEs 4.11 a Common practice
建築物	X instant, debit	IFRS for SMEs 4.11 a Common practice
土地及建築物總額	X instant, debit	IFRS for SMEs 4.11 a Common practice
機器	X instant, debit	IFRS for SMEs 4.11 a Common practice
汽車 [抽象元素]		
船舶	X instant, debit	IFRS for SMEs 4.11 a Common practice
航空器	X instant, debit	IFRS for SMEs 4.11 a Common practice
汽車	X instant, debit	IFRS for SMEs 4.11 a Common practice
汽車總額	X instant, debit	IFRS for SMEs 4.11 a Common practice
裝修及裝潢	X instant, debit	IFRS for SMEs 4.11 a Common practice
辦公設備	X instant, debit	IFRS for SMEs 4.11 a Common practice
有形探勘及評估資產	X instant, debit	IFRS for SMEs 4.11 a Common practice
在建工程	X instant, debit	IFRS for SMEs 4.11 a Common practice
公允價值須耗費過度之成本或心力方能在持續基礎上可靠衡量之投資性不動產	X instant, debit	IFRS for SMEs 4.11 a Disclosure
其他不動產、廠房及設備	X instant, debit	IFRS for SMEs 4.11 a Common practice
不動產、廠房及設備總額	X instant, debit	IFRS for SMEs 17.31 e Disclosure, IFRS for SMEs 4.11 a Disclosure, IFRS for SMEs 4.2 e Disclosure
商譽以外之無形資產 [抽象元素]		
品牌名稱	X instant, debit	IFRS for SMEs 4.3 Common practice
無形探勘及評估資產	X instant, debit	IFRS for SMEs 4.3 Common practice
刊頭及出版品名稱	X instant, debit	IFRS for SMEs 4.3 Common practice
電腦軟體	X instant, debit	IFRS for SMEs 4.3 Common practice
許可權及特許權	X instant, debit	IFRS for SMEs 4.3 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	IFRS for SMEs 4.3 Common practice
秘方、公式、模式、設計及原型	X instant, debit	IFRS for SMEs 4.3 Common practice
發展中之無形資產	X instant, debit	IFRS for SMEs 4.3 Common practice
服務特許權協議-分類為無形資產	X instant, debit	IFRS for SMEs 34.15 Disclosure
其他無形資產	X instant, debit	IFRS for SMEs 4.3 Common practice
商譽以外之無形資產總額	X instant, debit	IFRS for SMEs 18.27 e Disclosure, IFRS for SMEs 4.2 g Disclosure
現金及約當現金 [抽象元素]		
現金 [抽象元素]		
庫存現金	X instant, debit	IFRS for SMEs 7.20 Common practice
銀行往來餘額	X instant, debit	IFRS for SMEs 7.20 Common practice
其他活期存款	X instant, debit	IFRS for SMEs 7.20 Common practice
現金總額	X instant, debit	IFRS for SMEs 7.20 Common practice
約當現金 [抽象元素]		
短期存款-分類為約當現金	X instant, debit	IFRS for SMEs 7.20 Common practice
短期投資-分類為約當現金	X instant, debit	IFRS for SMEs 7.20 Common practice
分類為約當現金之銀行透支	(X) instant, credit	IFRS for SMEs 7.20 Common practice
其他銀行往來安排-分類為約當現金	X instant, debit	IFRS for SMEs 7.20 Common practice
約當現金總額	X instant, debit	IFRS for SMEs 7.20 Common practice
其他現金及約當現金	X instant, debit	IFRS for SMEs 7.20 Common practice
現金及約當現金總額	X instant, debit	IFRS for SMEs 4.2 a Disclosure, IFRS for SMEs 7.20 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	IFRS for SMEs 4.11 e Common practice

保固之短期負債準備	X instant, credit	IFRS for SMEs 4.11 e Common practice
保固負債準備總額	X instant, credit	IFRS for SMEs 4.11 e 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	IFRS for SMEs 4.11 e Common practice
重組之短期負債準備	X instant, credit	IFRS for SMEs 4.11 e Common practice
重組之負債準備總額	X instant, credit	IFRS for SMEs 4.11 e 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	IFRS for SMEs 4.11 e Common practice
有待法律程序決定之短期負債準備	X instant, credit	IFRS for SMEs 4.11 e Common practice
有待法律程序決定之負債準備總額	X instant, credit	IFRS for SMEs 4.11 e 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	IFRS for SMEs 4.11 e Common practice
虧損性合約之短期負債準備	X instant, credit	IFRS for SMEs 4.11 e Common practice
虧損性合約之負債準備總額	X instant, credit	IFRS for SMEs 4.11 e 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	IFRS for SMEs 4.11 e Common practice
除役、復原及修復成本之短期負債準備	X instant, credit	IFRS for SMEs 4.11 e Common practice
除役、復原及修復成本之負債準備總額	X instant, credit	IFRS for SMEs 4.11 e 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	IFRS for SMEs 4.11 e Common practice
短期雜項其他負債準備	X instant, credit	IFRS for SMEs 4.11 e Common practice
雜項其他負債準備總額	X instant, credit	IFRS for SMEs 4.11 e Common practice
其他負債準備 [抽象元素]		
其他長期負債準備	X instant, credit	IFRS for SMEs 4.11 e Disclosure
其他短期負債準備	X instant, credit	IFRS for SMEs 4.11 e Disclosure
其他負債準備總額	X instant, credit	IFRS for SMEs 21.14 a (i) Disclosure, IFRS for SMEs 4.11 e Disclosure
其他準備 [抽象元素]		
換算兌換差額準備	X instant, credit	IFRS for SMEs 30.25 b Disclosure, IFRS for SMEs 4.3 Common practice
現金流量避險準備	X instant, credit	IFRS for SMEs 4.3 Common practice
確定福利計畫之精算損益準備	X instant, credit	IFRS for SMEs 4.3 Disclosure
其他準備總額	X instant, credit	IFRS for SMEs 4.11 f Disclosure
[832410] 附註-減損損失及迴轉		
減損損失及減損損失迴轉之揭露 [文字區塊]		IFRS for SMEs 27.32 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	IFRS for SMEs 27.32 Disclosure
資產類別 [軸]	axis	IFRS for SMEs 20.13 a Disclosure, IFRS for SMEs 27.32 Disclosure
資產類別 [欄項目]	member [default]	IFRS for SMEs 20.13 a Disclosure, IFRS for SMEs 27.32 Disclosure
存貨 [欄項目]	member	IFRS for SMEs 27.33 a Disclosure
不動產、廠房及設備 [欄項目]	member	IFRS for SMEs - 17 Disclosures Disclosure, IFRS for SMEs 20.13 a Disclosure, IFRS for SMEs 27.33 b Disclosure
商譽 [欄項目]	member	IFRS for SMEs 27.33 c Disclosure
商譽以外之無形資產 [欄項目]	member	IFRS for SMEs 18.27 Disclosure, IFRS for SMEs 27.33 d Disclosure
投資關聯企業 [欄項目]	member	IFRS for SMEs 27.33 e Disclosure
投資合資 [欄項目]	member	IFRS for SMEs 27.33 f 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	IFRS for SMEs 27.32 a Disclosure
認列於損益之減損損失迴轉	X duration, credit	IFRS for SMEs 27.32 b Disclosure
[832600] 附註-租賃		
租賃之揭露 [文字區塊]		IFRS for SMEs - 20 Scope of this section Disclosure
承租人認為資產之融資租賃揭露 [文字區塊]		IFRS for SMEs 20.13 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	IFRS for SMEs 20.13 a Disclosure
資產類別 [軸]	axis	IFRS for SMEs 20.13 a Disclosure, IFRS for SMEs 27.32 Disclosure
資產類別 [欄項目]	member [default]	IFRS for SMEs 20.13 a Disclosure, IFRS for SMEs 27.32 Disclosure

不動產、廠房及設備 [欄項目]	member	IFRS for SMEs - 17 Disclosures Disclosure, IFRS for SMEs 20.13 a Disclosure, IFRS for SMEs 27.33 b Disclosure
無形資產 [欄項目]	member	IFRS for SMEs 20.13 a Disclosure
投資性不動產 [欄項目]	member	IFRS for SMEs 20.13 a Disclosure
生物資產 [欄項目]	member	IFRS for SMEs 20.13 a Disclosure
其他資產 [欄項目]	member	IFRS for SMEs 20.13 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	X instant, debit	IFRS for SMEs 20.13 a Disclosure
依承租人別融資租賃及營業租賃之揭露 [文字區塊]		IFRS for SMEs 20.13 Disclosure, IFRS for SMEs 20.16 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	IFRS for SMEs 20.13 b Disclosure, IFRS for SMEs 20.16 a Disclosure
依報導期間結束日調節 [軸]	axis	IFRS for SMEs 20.13 b Disclosure, IFRS for SMEs 20.16 a Disclosure, IFRS for SMEs 20.23 a Disclosure, IFRS for SMEs 20.30 a Disclosure
彙總期間 [欄項目]	member [default]	IFRS for SMEs 20.13 b Disclosure, IFRS for SMEs 20.16 a Disclosure, IFRS for SMEs 20.23 a Disclosure, IFRS for SMEs 20.30 a Disclosure
期間結束日不超過一年 [欄項目]	member	IFRS for SMEs 20.13 b (i) Disclosure, IFRS for SMEs 20.16 a (i) Disclosure, IFRS for SMEs 20.23 a (i) Disclosure, IFRS for SMEs 20.30 a (i) Disclosure
期間結束日超過一年但不超過五年 [欄項目]	member	IFRS for SMEs 20.13 b (ii) Disclosure, IFRS for SMEs 20.16 a (ii) Disclosure, IFRS for SMEs 20.23 a (ii) Disclosure, IFRS for SMEs 20.30 a (ii) Disclosure
期間結束日超過五年 [欄項目]	member	IFRS for SMEs 20.13 b (iii) Disclosure, IFRS for SMEs 20.16 a (iii) Disclosure, IFRS for SMEs 20.23 a (iii) Disclosure, IFRS for SMEs 20.30 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	IFRS for SMEs 20.13 b Disclosure
不可取消之營業租賃之應付最低租賃給付	X instant, credit	IFRS for SMEs 20.16 a Disclosure
認為費用之租賃及轉租給付	X duration, debit	IFRS for SMEs 20.16 b Disclosure
承租人對分類為融資租賃之重大租賃協議之說明	text	IFRS for SMEs 20.13 c Disclosure
承租人對分類為營業租賃之重大租賃協議之說明	text	IFRS for SMEs 20.16 c Disclosure
依出租人別融資租賃及營業租賃之揭露 [文字區塊]		IFRS for SMEs 20.23 Disclosure, IFRS for SMEs 20.30 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	IFRS for SMEs 20.23 a Disclosure, IFRS for SMEs 20.30 a Disclosure
依報導期間結束日調節 [軸]	axis	IFRS for SMEs 20.13 b Disclosure, IFRS for SMEs 20.16 a Disclosure, IFRS for SMEs 20.23 a Disclosure, IFRS for SMEs 20.30 a Disclosure
彙總期間 [欄項目]	member [default]	IFRS for SMEs 20.13 b Disclosure, IFRS for SMEs 20.16 a Disclosure, IFRS for SMEs 20.23 a Disclosure, IFRS for SMEs 20.30 a Disclosure
期間結束日不超過一年 [欄項目]	member	IFRS for SMEs 20.13 b (i) Disclosure, IFRS for SMEs 20.16 a (i) Disclosure, IFRS for SMEs 20.23 a (i) Disclosure, IFRS for SMEs 20.30 a (i) Disclosure
期間結束日超過一年但不超過五年 [欄項目]	member	IFRS for SMEs 20.13 b (ii) Disclosure, IFRS for SMEs 20.16 a (ii) Disclosure, IFRS for SMEs 20.23 a (ii) Disclosure, IFRS for SMEs 20.30 a (ii) Disclosure
期間結束日超過五年 [欄項目]	member	IFRS for SMEs 20.13 b (iii) Disclosure, IFRS for SMEs 20.16 a (iii) Disclosure, IFRS for SMEs 20.23 a (iii) Disclosure, IFRS for SMEs 20.30 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	IFRS for SMEs 20.23 a Disclosure
融資租賃之未賺得融資收益	X instant, debit	IFRS for SMEs 20.23 a Disclosure, IFRS for SMEs 20.23 b Disclosure
應收最低融資租賃給付-按現值	X instant, debit	IFRS for SMEs 20.23 a Disclosure

不可取消營業租賃之最低租賃給付總額	X instant, debit	IFRS for SMEs 20.30 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	IFRS for SMEs 20.23 e Disclosure
認列為收益之或有租金-營業租賃	X duration, credit	IFRS for SMEs 20.30 b Disclosure
認列為收益之或有租金總額	X duration, credit	IFRS for SMEs 20.23 e Disclosure
屬於出租人利益之未保證殘值之解釋	text	IFRS for SMEs 20.23 c Disclosure
應收最低租賃給付之備抵呆帳	X instant	IFRS for SMEs 20.23 d Disclosure
出租人對分類為融資租賃之重大租賃協議之說明	text	IFRS for SMEs 20.23 f Disclosure
出租人對分類為營業租賃之重大租賃協議之說明	text	IFRS for SMEs 20.30 c 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 for SMEs 26.18 Disclosure
股份基礎給付協議中認股權之解釋	text	IFRS for SMEs 26.18 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 for SMEs 26.18 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 for SMEs 26.18 b Disclosure
認股權群組 [軸]	axis	IFRS for SMEs 26.18 b Disclosure
認股權 [欄項目]	member [default]	IFRS for SMEs 26.18 b Disclosure
流通在外之認股權 [欄項目]	member	IFRS for SMEs 26.18 b (vi) Disclosure, IFRS for SMEs 26.18 b (i) Disclosure
已給與之認股權 [欄項目]	member	IFRS for SMEs 26.18 b (ii) Disclosure
喪失權利之認股權 [欄項目]	member	IFRS for SMEs 26.18 b (iii) Disclosure
已執行之認股權 [欄項目]	member	IFRS for SMEs 26.18 b (iv) Disclosure
逾期失效之認股權 [欄項目]	member	IFRS for SMEs 26.18 b (v) Disclosure
可執行之認股權 [欄項目]	member	IFRS for SMEs 26.18 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 for SMEs 26.18 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 for SMEs 26.18 b 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衡量之解釋 [文字區塊]	text	IFRS for SMEs 26.19 Disclosure
現金交割股份基礎給付協議之負債衡量之說明	text	IFRS for SMEs 26.20 Disclosure
股份基礎給付協議修改之解釋	text	IFRS for SMEs 26.21 Disclosure
依集團已認列費用合理分攤之基礎認列及衡量股份基礎給付費用之解釋	text	IFRS for SMEs 26.22 Disclosure
股份基礎給付交易	X duration, debit	IFRS for SMEs 26.23 a Disclosure
股份基礎給付交易之負債	X instant, debit	IFRS for SMEs 26.23 b Disclosure
[834480] 附註- 員工福利		
員工福利之揭露 [文字區塊]		IFRS for SMEs - 28 Disclosures Disclosure
確定福利計畫之揭露 [文字區塊]		IFRS for SMEs 28.41 Disclosure
多雇主計畫為確定福利計畫之事實說明	text	IFRS for SMEs 28.40 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	IFRS for SMEs 28.41 Disclosure
確定福利計畫 [軸]	axis	IFRS for SMEs 28.41 Disclosure
確定福利計畫 [欄項目]	member [default]	IFRS for SMEs 28.41 Disclosure
多雇主確定福利計畫 [欄項目]	member	IFRS for SMEs 28.40 Disclosure
確定福利計畫之揭露 [行項目]	line items	
計畫類型之說明	text	IFRS for SMEs 28.41 a Disclosure
確定福利計畫會計政策之說明	text	IFRS for SMEs 28.41 b Disclosure, IFRS for SMEs 8.5 b Disclosure
衡量確定福利義務時所採用任何簡化作法之解釋	text	IFRS for SMEs 28.41 c Disclosure
最近全面精算評價之日	yyyy-mm-dd	IFRS for SMEs 28.41 d Disclosure
衡量確定福利義務所作調整之說明	text	IFRS for SMEs 28.41 d 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	IFRS for SMEs 28.41 e 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	IFRS for SMEs 28.41 e Disclosure
利息成本之增加(減少)數-確定福利義務-按現值	X duration, credit	IFRS for SMEs 28.41 e Disclosure
由企業合併取得者-確定福利義務-按現值	X duration, credit	IFRS for SMEs 28.41 e 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	IFRS for SMEs 28.41 e Disclosure
計畫參與者之提撥金-確定福利義務-按現值	X duration, credit	IFRS for SMEs 28.41 e Disclosure
支付福利之減少數-確定福利義務-按現值	(X) duration, debit	IFRS for SMEs 28.41 e 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	IFRS for SMEs 28.41 e Disclosure
縮減之增加(減少)數-確定福利義務-按現值	(X) duration, debit	IFRS for SMEs 28.41 e Disclosure
清償之增加(減少)數-確定福利義務-按現值	(X) duration, debit	IFRS for SMEs 28.41 e Disclosure

淨兌換差額之增加(減少)數-確定福利義務-按現值	X duration, credit	IFRS for SMEs 28.41 e Disclosure
確定福利義務增加(減少)總額-按現值	X duration, credit	IFRS for SMEs 28.41 e Disclosure
確定福利義務-按期末現值	X instant, credit	IFRS for SMEs 28.41 e 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	IFRS for SMEs 28.41 f 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	IFRS for SMEs 28.41 f (iii) Disclosure
企業合併之增加(減少)數-計畫資產-按公允價值	X duration, debit	IFRS for SMEs 28.41 f (iii) Disclosure
預期報酬之增加(減少)數-計畫資產-按公允價值	X duration, debit	IFRS for SMEs 28.41 f (iii) Disclosure
支付福利之減少數-計畫資產-按公允價值	(X) duration, credit	IFRS for SMEs 28.41 f (ii) 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	IFRS for SMEs 28.41 f (i) Disclosure
雇主提撥之增加(減少)數-計畫資產-按公允價值	X duration, debit	IFRS for SMEs 28.41 f (i) Disclosure
淨兌換差額之增加(減少)數-計畫資產-按公允價值	X duration, debit	IFRS for SMEs 28.41 f (iii) Disclosure
清償之增加(減少)數-計畫資產-按公允價值	(X) duration, credit	IFRS for SMEs 28.41 f (iii) Disclosure
計畫資產增加(減少)總額-按公允價值	X duration, debit	IFRS for SMEs 28.41 f Disclosure
期末計畫資產-按公允價值	X instant, debit	IFRS for SMEs 28.41 f Disclosure
期初歸墊權-按公允價值	X instant, debit	IFRS for SMEs 28.41 f 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	IFRS for SMEs 28.41 f (iii) Disclosure
企業合併之增加(減少)數-歸墊權-按公允價值	X duration, debit	IFRS for SMEs 28.41 f (iii) Disclosure
預期報酬之增加(減少)數-歸墊權-按公允價值	X duration, debit	IFRS for SMEs 28.41 f (iii) Disclosure
支付福利之減少數-歸墊權-按公允價值	(X) duration, credit	IFRS for SMEs 28.41 f (ii) 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	IFRS for SMEs 28.41 f (i) Disclosure
雇主提撥之增加(減少)數-歸墊權-按公允價值	X duration, debit	IFRS for SMEs 28.41 f (i) Disclosure
淨兌換差額之增加(減少)數-歸墊權-按公允價值	X duration, debit	IFRS for SMEs 28.41 f (iii) Disclosure
清償之增加(減少)數-歸墊權-按公允價值	(X) duration, credit	IFRS for SMEs 28.41 f (iii) Disclosure
歸墊權增加(減少)總額-按公允價值	X duration, debit	IFRS for SMEs 28.41 f Disclosure
期末歸墊權-按公允價值	X instant, debit	IFRS for SMEs 28.41 f Disclosure
確定福利計畫之已認列費用 [抽象元素]		
認列於損益之精算損失(利益)-確定福利計畫	(X) duration, credit	IFRS for SMEs 28.41 b Disclosure
退職後福利費用-確定福利計畫	X duration, debit	IFRS for SMEs 28.41 g (i) Disclosure
包含於資產成本中之當期與確定福利計畫相關之成本	X duration, debit	IFRS for SMEs 28.41 g (ii) Disclosure
與確定福利計畫相關之成本總額	X duration, debit	IFRS for SMEs 28.41 g 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	IFRS for SMEs 28.41 h 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	IFRS for SMEs 28.41 i (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	IFRS for SMEs 28.41 i (ii) Disclosure
計畫資產與認列為資產之歸墊權之實際報酬之說明	text	IFRS for SMEs 28.41 j Disclosure
折現率之精算假設	text	IFRS for SMEs 28.41 k (i) Disclosure
計畫資產預期報酬率之精算假設	text	IFRS for SMEs 28.41 k (ii) Disclosure
預期薪資增加率之精算假設	text	IFRS for SMEs 28.41 k (iii) Disclosure
醫療成本趨勢率之精算假設	text	IFRS for SMEs 28.41 k (iv) Disclosure
其他重要精算假設	text	IFRS for SMEs 28.41 k (v) Disclosure
其他長期福利之揭露 [文字區塊]		IFRS for SMEs 28.42 Disclosure
其他長期福利之揭露 [抽象元素]		
其他長期福利之揭露 [表格]	table	IFRS for SMEs 28.42 Disclosure
其他長期福利種類 [軸]	axis	IFRS for SMEs 28.42 Disclosure
其他長期福利 [欄項目]	member [default]	IFRS for SMEs 28.42 Disclosure
其他長期福利之揭露 [行項目]	line items	
其他長期福利之性質說明	text	IFRS for SMEs 28.42 Disclosure
其他長期福利義務	X instant, credit	IFRS for SMEs 28.42 Disclosure
報導日其他長期福利義務提撥資金之說明	text	IFRS for SMEs 28.42 Disclosure
離職福利之揭露 [文字區塊]		IFRS for SMEs 28.43 Disclosure
離職福利之揭露 [抽象元素]		
離職福利之揭露 [表格]	table	IFRS for SMEs 28.43 Disclosure
離職福利種類 [軸]	axis	IFRS for SMEs 28.43 Disclosure
離職福利 [欄項目]	member [default]	IFRS for SMEs 28.43 Disclosure
離職福利之揭露 [行項目]	line items	
離職福利之性質說明	text	IFRS for SMEs 28.43 Disclosure
離職福利會計政策之說明	text	IFRS for SMEs 28.43 Disclosure
離職福利義務	X instant, credit	IFRS for SMEs 28.43 Disclosure
離職福利義務提撥資金之說明	text	IFRS for SMEs 28.43 Disclosure

義務之性質說明-離職福利或有負債	text	IFRS for SMEs 28.44 Disclosure
[835110] 附註-所得稅		
所得稅之揭露 [文字區塊]		IFRS for SMEs 29.30 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	IFRS for SMEs 29.31 a Disclosure
前期之當期所得稅之調整數	X duration, debit	IFRS for SMEs 29.31 b Disclosure
當期所得稅費用(利益)之其他組成部分	X duration, debit	IFRS for SMEs 29.31 b Disclosure
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	IFRS for SMEs 29.31 c Disclosure
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	IFRS for SMEs 29.31 d Disclosure
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	IFRS for SMEs 29.31 h Disclosure
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	IFRS for SMEs 29.31 h Disclosure
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	IFRS for SMEs 29.31 Disclosure
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	IFRS for SMEs 29.31 h Disclosure
因稅捐機關查核而產生之遞延所得稅費用之影響	X duration	IFRS for SMEs 29.31 e Disclosure
對因企業或股東納稅狀況改變所產生遞延所得稅費用之調整數	X duration	IFRS for SMEs 29.31 f Disclosure
來自備抵評價變動之所得稅費用(利益)	X duration, debit	IFRS for SMEs 29.31 g Disclosure
遞延所得稅費用(利益)之其他組成部分	X duration, debit	IFRS for SMEs 29.31 h Disclosure
所得稅費用(利益)總額	X duration, debit	IFRS for SMEs 29.31 h 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	IFRS for SMEs 29.32 a Disclosure
與現金流量避險之其他綜合損益相關之所得稅	X duration, debit	IFRS for SMEs 29.32 a Disclosure
與其他綜合損益中確定福利計畫相關之所得稅	X duration, debit	IFRS for SMEs 29.32 a Disclosure
與其他綜合損益組成部分相關之所得稅彙總數	X duration, debit	IFRS for SMEs 29.32 a 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	IFRS for SMEs 29.32 a Disclosure
綜合損益表所表達金額與申報稅捐機關金額間重大差異之解釋	text	IFRS for SMEs 29.32 b Disclosure
前一會計期間適用稅率變動之解釋	text	IFRS for SMEs 29.32 c 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]		IFRS for SMEs 29.32 d 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	IFRS for SMEs 29.32 d Disclosure
暫時性差異、未使用課稅損失及未使用所得稅抵減 [軸]	axis	IFRS for SMEs 29.32 d 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]	IFRS for SMEs 29.32 d Disclosure
暫時性差異 [欄項目]	member	IFRS for SMEs 29.32 d Disclosure
未使用課稅損失 [欄項目]	member	IFRS for SMEs 29.32 d Disclosure
未使用所得稅抵減 [欄項目]	member	IFRS for SMEs 29.32 d 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	IFRS for SMEs 29.32 d (i) Disclosure, IFRS for SMEs 4.2 o Disclosure
遞延所得稅負債	X instant, credit	IFRS for SMEs 29.32 d (i) Disclosure, IFRS for SMEs 4.2 o Disclosure
淨遞延所得稅負債(資產)	X instant, credit	IFRS for SMEs 29.32 d (i) Disclosure
備抵評價	X instant, debit	IFRS for SMEs 29.32 d (i) 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	IFRS for SMEs 29.32 e Disclosure
支付股利所將導致之潛在所得稅後果之性質說明	text	IFRS for SMEs 29.32 f Disclosure
[842000] 附註-匯率變動之影響		
匯率變動影響之揭露 [文字區塊]		IFRS for SMEs 30.26 Disclosure
功能性貨幣之說明	text	IFRS for SMEs 30.26 Disclosure
表達貨幣之說明	text	IFRS for SMEs 3.23 d Disclosure, IFRS for SMEs 30.26 Disclosure
表達貨幣與功能性貨幣不同之理由之說明	text	IFRS for SMEs 30.26 Disclosure
功能性貨幣變動之理由之說明	text	IFRS for SMEs 30.27 Disclosure
認列於損益之換算兌換差額之利益(損失)	X duration, credit	IFRS for SMEs 30.25 a Disclosure
換算兌換差額準備	X instant, credit	IFRS for SMEs 30.25 b Disclosure, IFRS for SMEs 4.3 Common practice
[851100] 附註-現金流量表		
現金流量表之揭露 [文字區塊]		IFRS for SMEs 7.1 Disclosure
無須動用現金或約當現金之投資及籌資交易之解釋	text	IFRS for SMEs 7.18 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	IFRS for SMEs 7.19 a Common practice
以發行權益方式收購企業之說明	text	IFRS for SMEs 7.19 b Common practice
債務轉換為權益之說明	text	IFRS for SMEs 7.19 c Common practice
企業持有但無法供集團使用之現金及約當現金	X instant, debit	IFRS for SMEs 7.21 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	IFRS for SMEs 7.4 e Disclosure
支付(退還)所得稅-分類為投資活動	X duration, credit	IFRS for SMEs 7.17 Disclosure
支付(退還)所得稅-分類為籌資活動	X duration, credit	IFRS for SMEs 7.17 Disclosure
已支付(退還)所得稅總額	X duration, credit	IFRS for SMEs 7.17 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]		IFRS for SMEs 4.12 Disclosure
股本類別之揭露 [文字區塊]		IFRS for SMEs 4.12 Disclosure
股本類別之揭露 [抽象元素]		
股本類別之揭露 [表格]	table	IFRS for SMEs 4.12 a Disclosure
股本類別 [軸]	axis	IFRS for SMEs 4.12 a Disclosure
股本類別 [欄項目]	member [default]	IFRS for SMEs 4.12 a Disclosure
股本類別之揭露 [行項目]	line items	
額定股數	shares	IFRS for SMEs 4.12 a (i) Disclosure
已發行且繳清股款之股數	shares	IFRS for SMEs 4.12 a (ii) Disclosure
已發行但未繳清股款之股數	shares	IFRS for SMEs 4.12 a (ii) Disclosure
每股面值	X.XX instant	IFRS for SMEs 4.12 a (iii) Disclosure
股份並無面額之事實之解釋	text	IFRS for SMEs 4.12 a (iii) Disclosure
期初流通在外股數	shares	IFRS for SMEs 4.12 a (iv) Disclosure
期末流通在外股數	shares	IFRS for SMEs 4.12 a (iv) Disclosure
繫屬於本類股本之權利、優先權及限制	text	IFRS for SMEs 4.12 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	IFRS for SMEs 4.12 a (vi) Disclosure
保留供選擇權及股份銷售合約發行之股數	shares	IFRS for SMEs 4.12 a (vii) Disclosure
權益中準備之揭露 [文字區塊]		IFRS for SMEs 4.12 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	IFRS for SMEs 4.12 b Disclosure
權益中之準備 [軸]	axis	IFRS for SMEs 4.12 b Disclosure
準備 [欄項目]	member [default]	IFRS for SMEs 4.12 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	IFRS for SMEs 4.12 b Disclosure
其他權益之說明	text	IFRS for SMEs 4.12 b Disclosure
[901000] 面向-追溯適用及追溯重編		
追溯適用及追溯重編 [軸]	axis	IFRS for SMEs 10.14 c Disclosure, IFRS for SMEs 10.23 b Disclosure
重編 [欄項目]	member [default]	IFRS for SMEs 10.14 c Disclosure, IFRS for SMEs 10.23 b Disclosure
先前所列 [欄項目]	member	IFRS for SMEs 10.14 c Disclosure, IFRS for SMEs 10.23 b Disclosure
會計政策變動之財務影響 [欄項目]	member	IFRS for SMEs 10.14 c Disclosure
會計錯誤更正之財務影響 [欄項目]	member	IFRS for SMEs 10.23 b Disclosure
[901500] 面向-設立日		
設立日 [軸]	axis	IFRS for SMEs 10.12 Disclosure
預設財務報表日 [欄項目]	member [default]	IFRS for SMEs 10.12 Disclosure
[913000] 面向-合併、結合及單獨財務報表		
合併及單獨財務報表 [軸]	axis	IFRS for SMEs 9.1 Disclosure
合併 [欄項目]	member [default]	IFRS for SMEs 9.1 Disclosure
結合 [欄項目]	member	IFRS for SMEs 9.1 Disclosure
單獨 [欄項目]	member	IFRS for SMEs 9.1 Disclosure

International Financial Reporting Standards (IFRSs®)

IFRS Foundation

30 Cannon Street | London EC4M 6XH | United Kingdom

Telephone: +44 (0)20 7246 6410 | Fax: +44 (0)20 7246 6411

Email: info@ifrs.org | Web: www.ifrs.org

IFRS Foundation XBRL Team

Email: xbrl@ifrs.org | Web: www.ifrs.org/xbrl