



IFRS[®] Accounting Standards

IFRS[®] 會計準則

KPMG 安侯建業聯合會計師事務所

IFRS Accounting Standards

IFRS 會計準則

IFRS 1

首次採用國際財務報導準則

IFRS 2

股份基礎給付

IFRS 3

企業合併

IFRS 5

待出售非流動資產及停業單位

IFRS 6

礦產資源探勘及評估

IFRS 7

金融工具：揭露

IFRS 8

營運部門

IFRS 9

金融工具

IFRS 10

合併財務報表

IFRS 11

聯合協議

IFRS 12

對其他個體之權益之揭露

IFRS 13

公允價值衡量

IFRS 14

管制遞延帳戶

IFRS 15

客戶合約之收入

IFRS 16

租賃

IFRS 17

保險合約

IFRS Accounting Standards – IAS

IFRS 會計準則

IAS 1

財務報表之表達

IAS 2

存貨

IAS 7

現金流量表

IAS 8

會計政策、會計估計值變動及錯誤

IAS 10

報導期間後事項

IAS 12

所得稅

IAS 16

不動產、廠房及設備

IAS 19

員工福利

IAS 20

政府補助之會計及政府補助之揭露

IAS 21

匯率變動之影響

IAS 23

借款成本

IAS 24

關係人揭露

IAS 26

退休福利計畫之會計與報導

IAS 27

單獨財務報表

IAS 28

投資關聯企業及合資

IAS 29

高度通貨膨脹經濟下之財務報導

IAS 32

金融工具：表達

IAS 33

每股盈餘

IFRS Accounting Standards – IAS

IFRS 會計準則

IAS 34

期中財務報導

IAS 36

資產減損

IAS 37

負債準備、或有負債及或有資產

IAS 38

無形資產

IAS 39

金融工具：認列與衡量

IAS 40

投資性不動產

IAS 41

農業



kpmg.com/tw

© 2024 KPMG IFRG Limited, a UK company, limited by guarantee. All rights reserved.

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organisation.

KPMG International Standards Group is part of KPMG IFRG Limited. KPMG refers to the global organisation or to one or more of the member firms of KPMG International Limited ("KPMG International"), each of which is a separate legal entity. KPMG International Limited is a private English company limited by guarantee and does not provide services to clients. For more detail about our structure please visit: <https://kpmg.com/governance>

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.

This publication contains copyright © material of the IFRS® Foundation. All rights reserved.

Reproduced by KPMG IFRG Limited with the permission of the IFRS Foundation. Reproduction and use rights are strictly limited.

For more information about the IFRS Foundation and rights to use its material please visit: <https://www.ifrs.org>

'ISSB™' is a Trade Mark and 'IFRS®', 'IASB®', 'IFRIC®', 'IFRS for SMEs®', 'IAS®' and 'SIC®' are registered Trade Marks of the IFRS Foundation and are used by KPMG IFRG Limited under licence.

Please contact the IFRS Foundation for details of countries where its Trade Marks are in use and/or have been registered.

中文版為原英文版之翻譯文件。如中英文內容有差異，應以英文原文為準。

© 2024 KPMG IFRG Limited, a UK company, limited by guarantee. All rights reserved.