

105年度提升IFRSs財務報告編 製能力宣導會

運用資訊系統提升編製效率

安永諮詢服務股份有限公司

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Building a better
working world

Disclaimer

本資料係依一般資訊分享之目的而準備，不得作為會計、稅務或其他專業建議。請向您的顧問諮詢專業意見。

內容

▶ 支援合併報表之系統工具

- SAP 合併報表解決方案簡介

- Web Client

- EPM Add-in

▶ 系統編製合併報表流程概觀

- 集團主檔維護

- 資料收集與調整

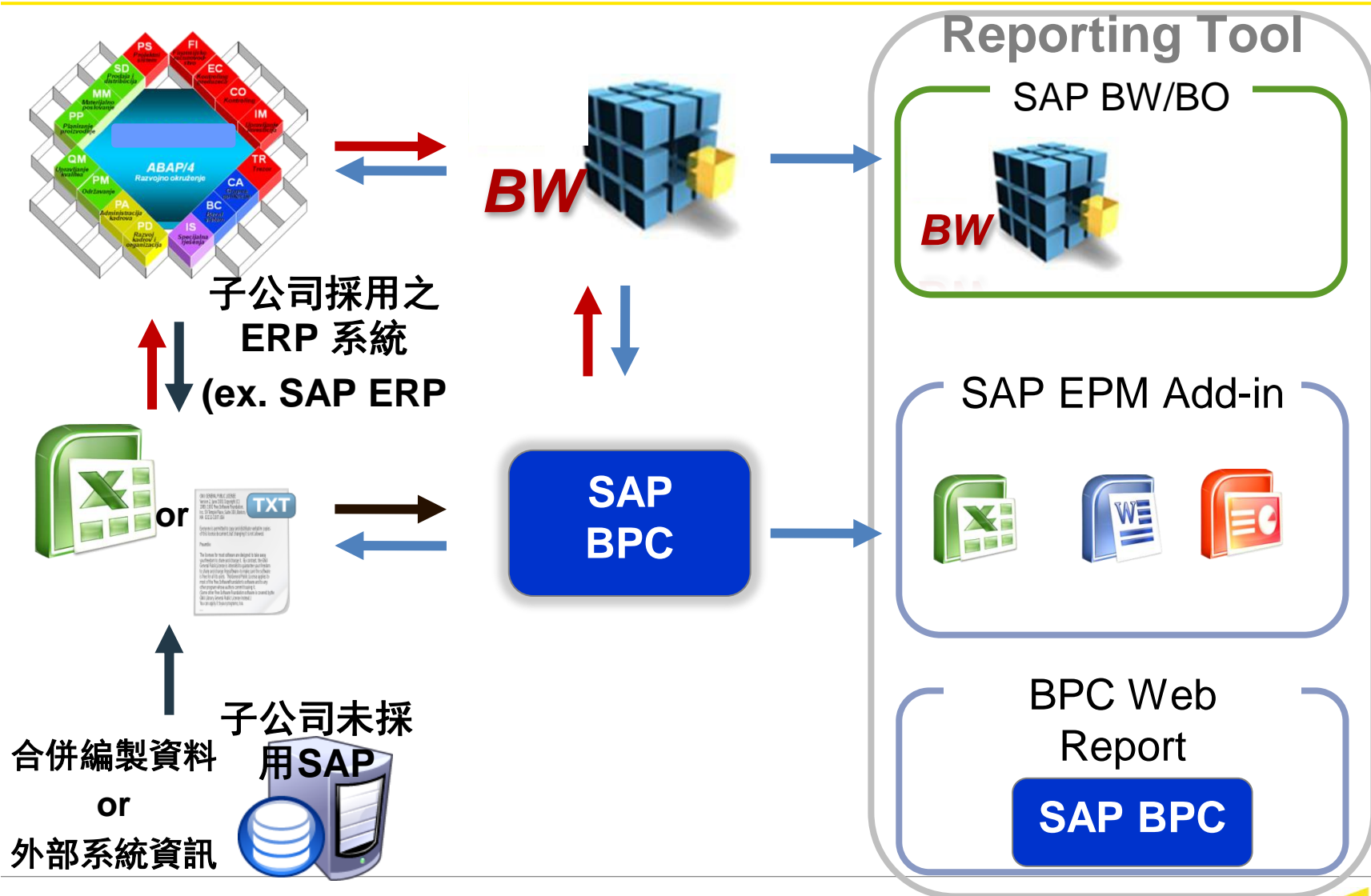
- 合併作業進行

- 合併報表

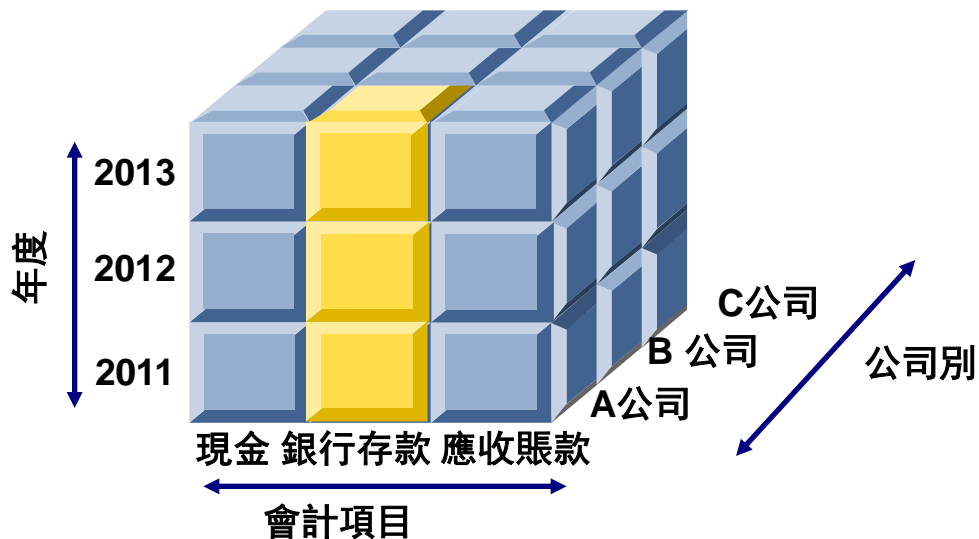
SAP 產品 BPC 概述及特色

- ▶ BPC - Business Planning and Consolidation
 - ▶ 企業編製預算及**合併報表**的工具，彈性設定合併組織架構，滿足法定及管理合併報表(產品別、地區別、事業部別...)
 - ▶ 支援 Multi-GAAP (IFRS, US GAAP, UK GAAP) and Segmental Analysis
 - ▶ 具Business Process Flow 流程引導的功能，引導合併報表編製人員經由標準化的作業，產生集團合併報表，協助提升整體作業效率
 - ▶ 可使用用戶熟悉 EXCEL為輸入表單及輸出報表，縮短學習系統時間
 - ▶ 透過 Business Rule 業務邏輯的設定，於系統中執行匯率換算及合併沖銷等功能，是適合財會單位使用者以自行維護公式方式設定的系統，不須仰賴過多 IT 人員程式開發
 - ▶ 權限設定與安全性控管
 - ▶ 完整的稽核軌跡

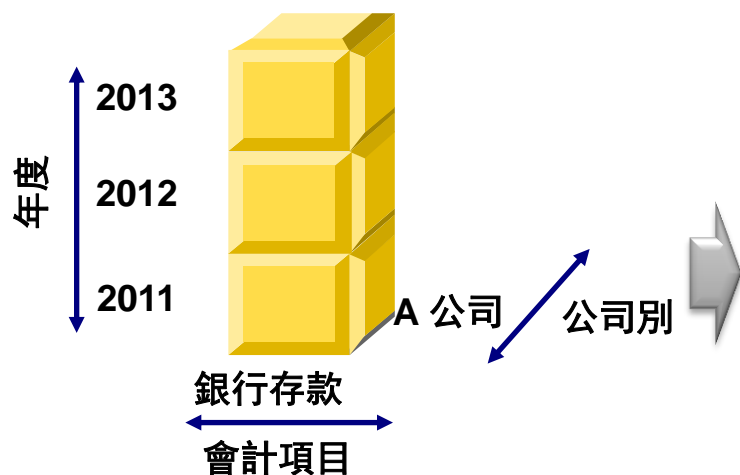
系統應用架構



編製建模 - 多維度的編製模型

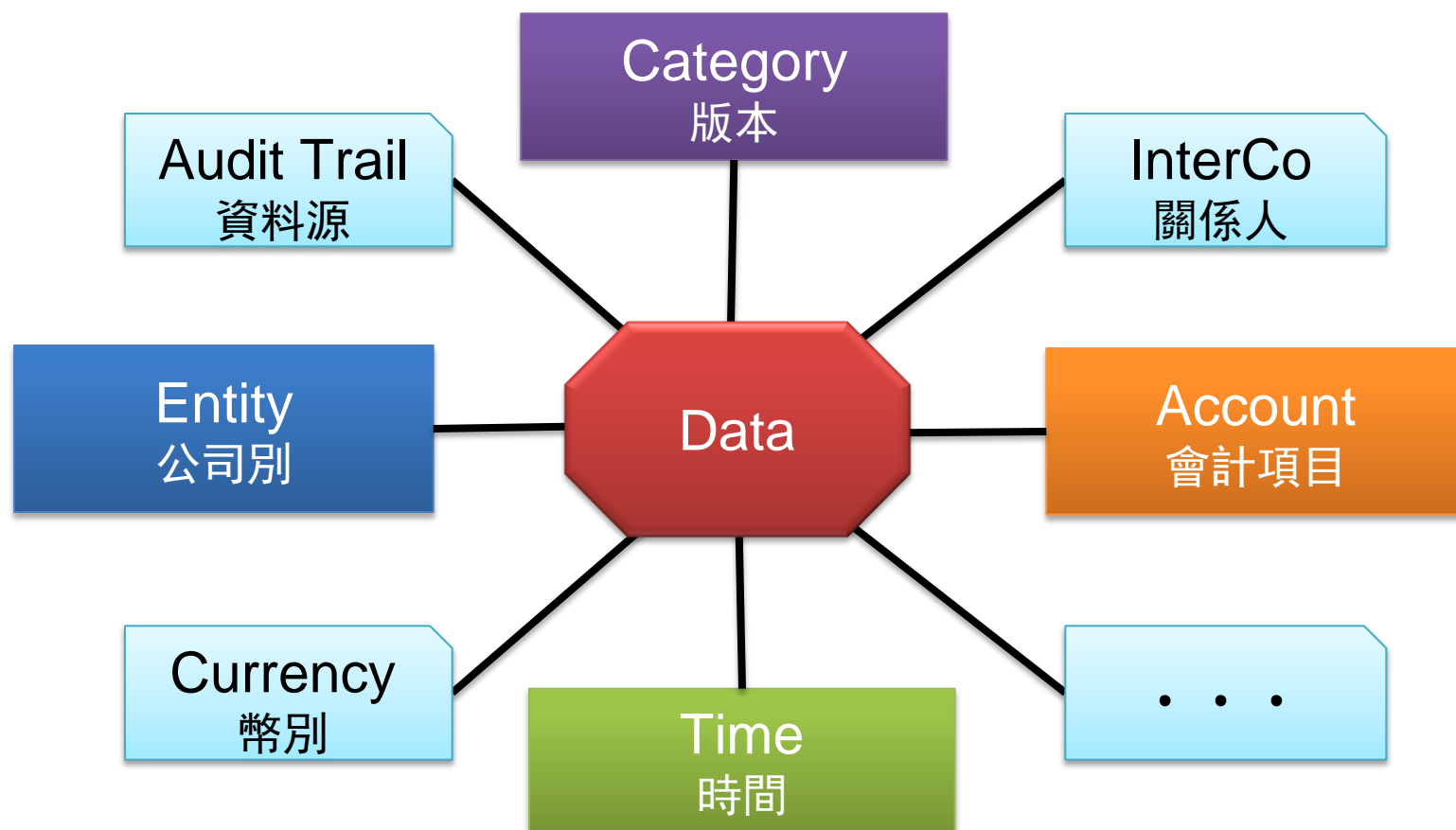


針對管理合併的需求，如事業部 (BU) 等維度，也可利用其多維度的設計架構來達成



年度	公司別	會計項目	總銷售額
2013	A公司	現金	100M
2012	B公司	銀行存款	500M
2011	C公司	應收帳款	300M

基本觀念



Model & Dimension

- 每個Model 均要包含C、A、T、E四種類型
Category(版本)、Account(會計項目)、Time(時間)、Entity(公司別)

	合併系統主要維度 (DIMENSION)	說明	類型 (TYPE)	合併系統主要應用程式(Model)		
				合併資料 CONSOLIDATION	股權及合併集團 (OWNERSHIP)	匯率 (RATES)
1	ACCOUNT	合併會計項目相關	A	V		
2	CATEGORY	版本設定	C	V	V	V
3	AUDITTRAIL	資料儲存之資料來源設定	D	V		
4	ENTITY	合併個體設定	E	V	V	
5	FLOW	會計項目變動設定	S	V		
6	GROUP	合併主體設定	G	V	V	
7	INPUTCURRENCY	匯率模組使用幣別設定	R			V
8	INTERCO	關係人代碼資料設定	I	V	V	
9	O_ACCOUNT	股權科目設定	A		V	
10	CURRENCY	幣別功能設定	R	V		
11	R_ACCOUNT	匯率科目設定	A			V
12	R_ENTITY	匯率單位設定	E			V
13	TIME	時間設定	T	V	V	V

內容

▶ 支援合併報表之系統工具

- SAP 合併報表解決方案簡介

- Web Client

- EPM Add-in

- Terms

▶ 系統編製合併報表流程總覽

- 集團主檔維護
- 資料收集與調整
- 合併作業進行
- 合併報表

依照編製單位的權限，列示須完成的工作清單與執行狀態

- 作業步驟明細指引
- 流程進行階段顯示
- 自動程式控管(前一階段作業未完成時，後階段之程式就不能啟動)

Web Client - BPF 流程引導 工作列表(續)

- ▶ 業務處理流程可引導用戶完成定義業務流程中的一系列任務。根據使用者角色的不同，可執行的活動包含完成操作或審核提交的操作
- ▶ 各作業步驟透過BPC的業務處理流程系統化與標準化，將各步驟需要輸入表格、檢視報表或執行之程式各項工作直接列示，方便使用者直接進行操作

The screenshot displays the Web Client interface for BPF workflow management. The top navigation bar includes icons and labels for LIBRARY, MY ACTIVITIES (with a red badge '72'), CONSOLIDATION, ADMINISTRATION, SYSTEM REPORTS, and DOCUMENTS. Below this is a table of processes. The 'Consolidated Report' activity is highlighted with a red box and a callout bubble labeled '活動' (Activity). A large blue arrow points from this activity to a detailed view of the 'Consolidated Report' activity, which is also highlighted with a red box and a callout bubble labeled '子活動' (Sub-activity). The detailed view shows a list of sub-activities including 'Consolidated Report - Balance Sheet', 'Consolidated Report - Comprehensive Income', 'Consolidated Report - Statements of changes in equity', and 'Consolidated Report - Statements of Cash Flows'.

Process Name	Activity	Context
BPC-C3000 Consolidation Dec 2013	Consolidated Report	
BPC-C3000 Consolidation Jun 2014	Consolidated Report	TW01
BPC-C4000 Report Library Dec 2013	Input JV	TW01

Consolidated Report - Overview

- Consolidated Report
- Consolidated Report - Balance Sheet
- Consolidated Report - Comprehensive Income
- Consolidated Report - Statements of changes in equity
- Consolidated Report - Statements of Cash Flows

Web Client - BPF 流程引導 工作列表(續)

Process Monitor

Activity	Context	Status
Consolidated Report		Open - To perform
Consolidated Report		✓ Completed
Consolidated Report		✓ Completed
Input JV		Pending
Input JV		Rejected - To perform
Input JV		

Input JV

Submit

Description: Input JV

Context: Jun 2014;

Status: Rejected -

Performer: ADMIN; KUT

Reviewer: ADMIN; KUT

- 可由流程中定義該動作的執行者及覆核者，就該步驟進行資料提交及審核

LIBRARY MY ACTIVITIES CONSOLIDATION ADMINISTRATION SYSTEM REPORTS DOCUMENTS

Processes All

Process Name	Activity	Context	Status
BPC-C3000 Consolidation Dec 2013	Consolidated Report		Open - To perform
	Consolidated Report		✓ Completed
BPC-C3000 Consolidation Jun 2014	Consolidated Report		✓ Completed
	Input JV		Pending
BPC-C4000 Report Library Dec 2013	Input JV		Submitted - To review
	Input JV		✓ Completed
BPC-C4000 Report Library Jun 2014	Check WorkSheet		Pending
	Check WorkSheet		Delayed
BPC-C1000 Preparatory Tasks Aug 2014	Check WorkSheet	TW01 Consolidation	✓ Completed
	Check Work Status	PCBG&DBU	Pending

Input JV

✓ Approve ✗ Reject

Description: Input JV

Context: Jun 2014; SDBG GROUP

Status: Submitted - To review

Performer: ADMIN; KUT

Reviewer: ADMIN; KUT

Web Client - BPF Process Monitor

編列進度負責人可檢視所有流程進行程度及百分比

Process Monitor

Process Monitor

Show: All Status: All Refresh Finalize

Process	Context	Progress	Start Date	Owner
BPC-C1000 Preparatory Tasks	Dec 2013	Running (20/21)	15.09.2014	
BPC-C1000 Preparatory Tasks	Jul 2014	Running (4/21)	15.09.2014	
BPC-C1000 Preparatory Tasks	Jun 2014	Running (24/45)	22.09.2014	
BPC-C1000 Preparatory Tasks	Aug 2014	Running (3/45)	02.10.2014	
BPC-C1000 Preparatory Tasks	Sep 2014			
BPC-C1000 Preparatory Tasks	Dec 2014			
BPC-C1000 Preparatory Tasks	Jun 2015			
BPC-C2000 Data Entry	Dec 2013			
BPC-C2000 Data Entry	Jun 2014			

Process Monitor

Process Monitor: BPC-C4000 Report Library - Dec 2013

Activities: 2 completed, 3 in progress, and 7 pending 2/12

Grouped by: Activity Show Activities: All Reopen Refresh

Activity	Context	Action Required	Status	Performers	Reviewers
Consolidated Report					
• Consolidated Report			Completed	ADMIN, KUT Team	
• Consolidated Report		Perform	Reopen	ADMIN, KUT Team	
• Consolidated Report		Perform	Reopen	ADMIN, KUT Team	
Input JV					
• Input JV			Completed	ADMIN, KUT Team	ADMIN, KUT Team
• Input JV			Delayed	ADMIN, KUT Team	ADMIN, KUT Team
• Input JV			Delayed	ADMIN, KUT Team	ADMIN, KUT Team
Check WorkSheet					
• Check WorkSheet		Perform	Open	ADMIN, KUT Team	
• Check WorkSheet			Delayed	ADMIN, KUT Team	

Consolidation Center

可檢視各子公司資料提交及驗證情形，進行匯率換算及合併沖銷

Consolidation

CATEGORY: ACTUAL

TIME: 2013.12

SCOPE: G_TW01 - G_TW01

Work Status

Translate Currency

Consolidate

Display Running Processes

Reset

Refresh

View: Hierarchy

Group/Entity	Control Status	Work Status	Currency Translation	Consolidation
G_TW01	Passed with warning	Open for changes	To Be Executed	To Be Executed
TW01	Passed	Data locked for owner and to be approved	To Be Executed	To Be Executed
CDI	Passed with warning	Open for changes	To Be Executed	To Be Executed
CEISD	Passed	Data locked for owner and to be approved	Done	Done
CIH	Passed with warning	Data approved and locked for all users	To Be Executed	To Be Executed
CN10				

Consolidation

CATEGORY: ACTUAL

TIME: 2013.12

SCOPE: G_TW01 - G_TW01

Run Controls

Open Controls Results

Refresh

Show Description

View: Hierarchy

Group/Entity	Control Set	Status	Level	Number of Blockings	Number of Warnings
G_TW01		Passed with Warning		0/0	12/30
TW01	CHECK	Passed	Comprehensive	0/0	0/3
CDI	CHECK	Passed with Warning	Comprehensive	0/0	1/3
CEISD	CHECK	Passed	Comprehensive	0/0	0/3
CIH	CHECK	Passed with Warning	Comprehensive	0/0	1/3

內容

▶ BPC Overview

- BPC概述
- Web Client
- EPM Add-in

▶ 系統編製合併報表流程總覽

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EPM Add-in - Excel

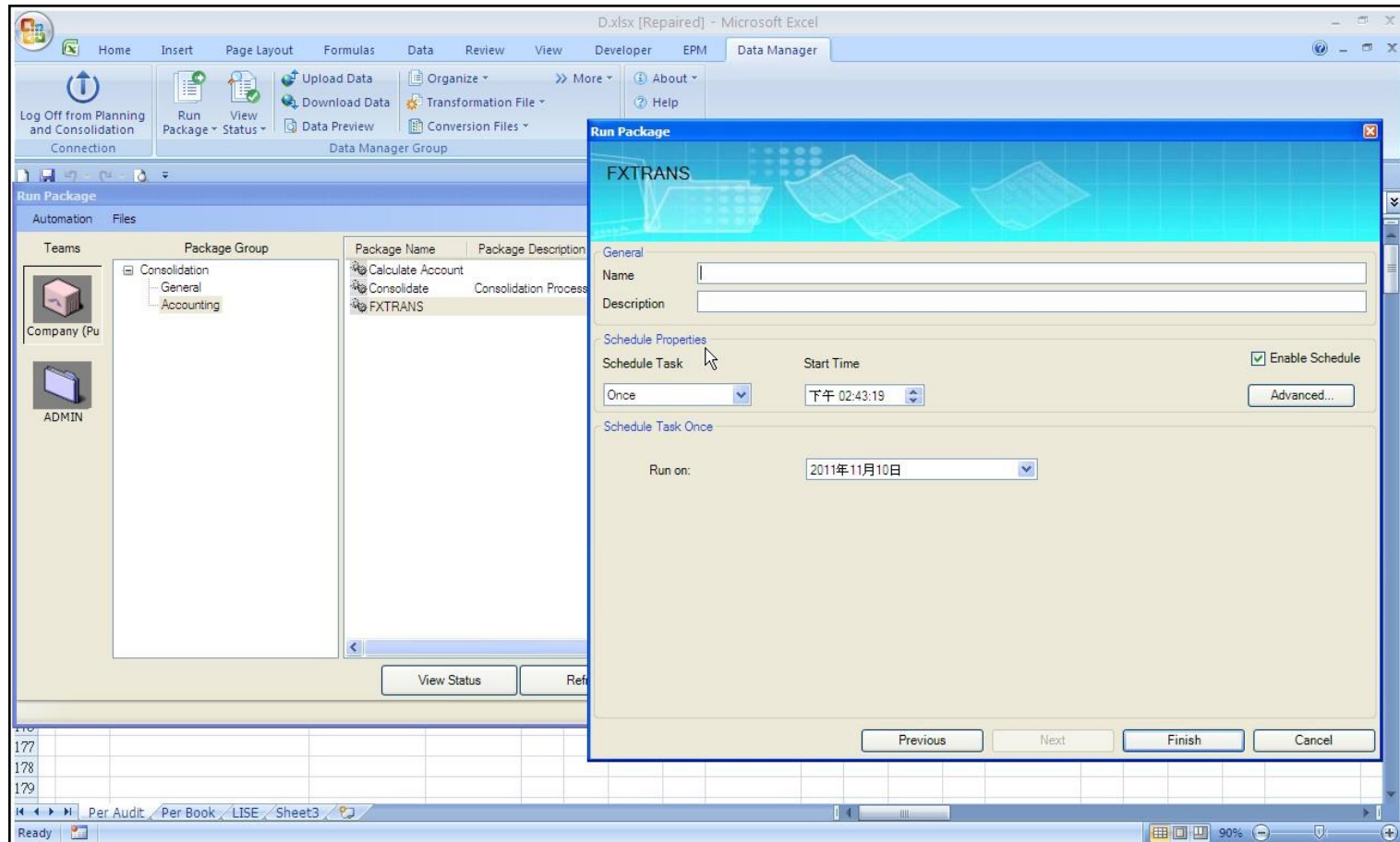
BPC主要輸入與報表產出工具，透過Microsoft Office 平台呈現，除EPM Add-in之功能外，亦可使用Office既有之功能

The screenshot displays the Microsoft Excel interface with the EPM Add-in. The title bar indicates the file is 'CR04 BALANCE SHEET.xlsx'. The ribbon includes tabs for 'EPM', 'Data Manager', and 'PDF-XChange 2012'. The EPM ribbon contains various sub-tabs like 'Connection', 'Reports', 'Data Analysis', 'Undo', 'Data Input', 'Collaboration', 'Tools', and 'Help'. The 'EPM Context' bar shows the current entity as 'S_TW01 - S_TW01', currency as 'TWD - New Taiwan Dollar', and scope as 'G_TW01 - TW01 Consolidation'. The main worksheet, 'D4', is titled 'CONSOLIDATED BALANCE SHEETS' and shows a table with columns for '2014.06' and '2013.06'. The table lists various financial items, including cash, deposits, loans, and liabilities. The right-hand pane shows the 'Business Process Flow' and 'Related Actions for Consolidated Report'.

	2014.06	2013.06		2014.06	2013.06
1101 - Cash on hand			2101 - Bank overdrafts		
1102 - Petty cash/revolving funds			2103 - Credit loans		
1104 - Saving account			2104 - Secured bank loans		
1106 - Checking account			2105 - Loans for letter of credit		
1103 - Demand deposits			2102 - Bank loans		
1105 - Time Deposit			2108 - Other short-term borrowings		
1108 - Bonds purchased under resale agreements			2100 - Short-term borrowings		
1107 - Cash equivalents			2111 - Short-Term Notes and Bills Payable		
1100 - Cash and cash equivalents			2116 - Bonds Sold Under Repurchase Agreement		
1111 - FA at Fair value (FV) through profit or loss, as initial			2119 - Discount on Short-Term Notes and Bills Payable		
1112 - Adjustment for FA at FV through Profit or loss, as initial			2110 - Short-Term Notes and Bills Payable		
1113 - FA at FV through Profit or loss (P&L), held for trading			2121 - Current FL at FV through P&L, classified as held for trading		
1114 - Adjustment for FA at FV through P&L, held for trading			2122 - Current FL at FV through P&L, as initial designed (Net)		
1110 - Financial assets (FA) at Fair value through profit or loss			2123 - Current FL at FV through P&L, as initial designed		
1121 - FA at FV through other comprehensive income			2124 - Adjustments for FL at FV through P&L, as initial designed		
1122 - Adjustment for FA at FV through other comprehensive income			2120 - Current financial liabilities (FL) at FV through P&L		
1120 - FA at FV through other comprehensive income (Net)			2125 - Derivative financial liability for hedging - current		
1126 - Financial assets in available-for-sale - current (NET)			2130 - Current financial liabilities at amortized cost		
1127 - Adjustments for FA in available-for-sale - current			2145 - Current financial liabilities at cost		
1128 - Accumulated impairment - available-for-sale financial assets			2151 - Notes payable		
1125 - FA at fair value through available-for-sale (AFS)			2152 - Other notes payable		
1131 - Financial asset in held-to-maturity - current			2150 - Notes payable		
1132 - Accumulated impairment - FA in held-to-maturity - current			2161 - Notes payable - related parties		
1130 - Financial asset in held-to-maturity - current			2162 - Other notes payable - related parties		
1135 - Derivative financial assets for hedging			2160 - Notes payable - related parties		

EPM Add-in - Data Manager

EPM Add-in Data Manager功能，除可執行程式邏輯(EX：匯率換算、版本複製、分攤、匯總或其他客制程式)外，並可設定排程自動執行



內容

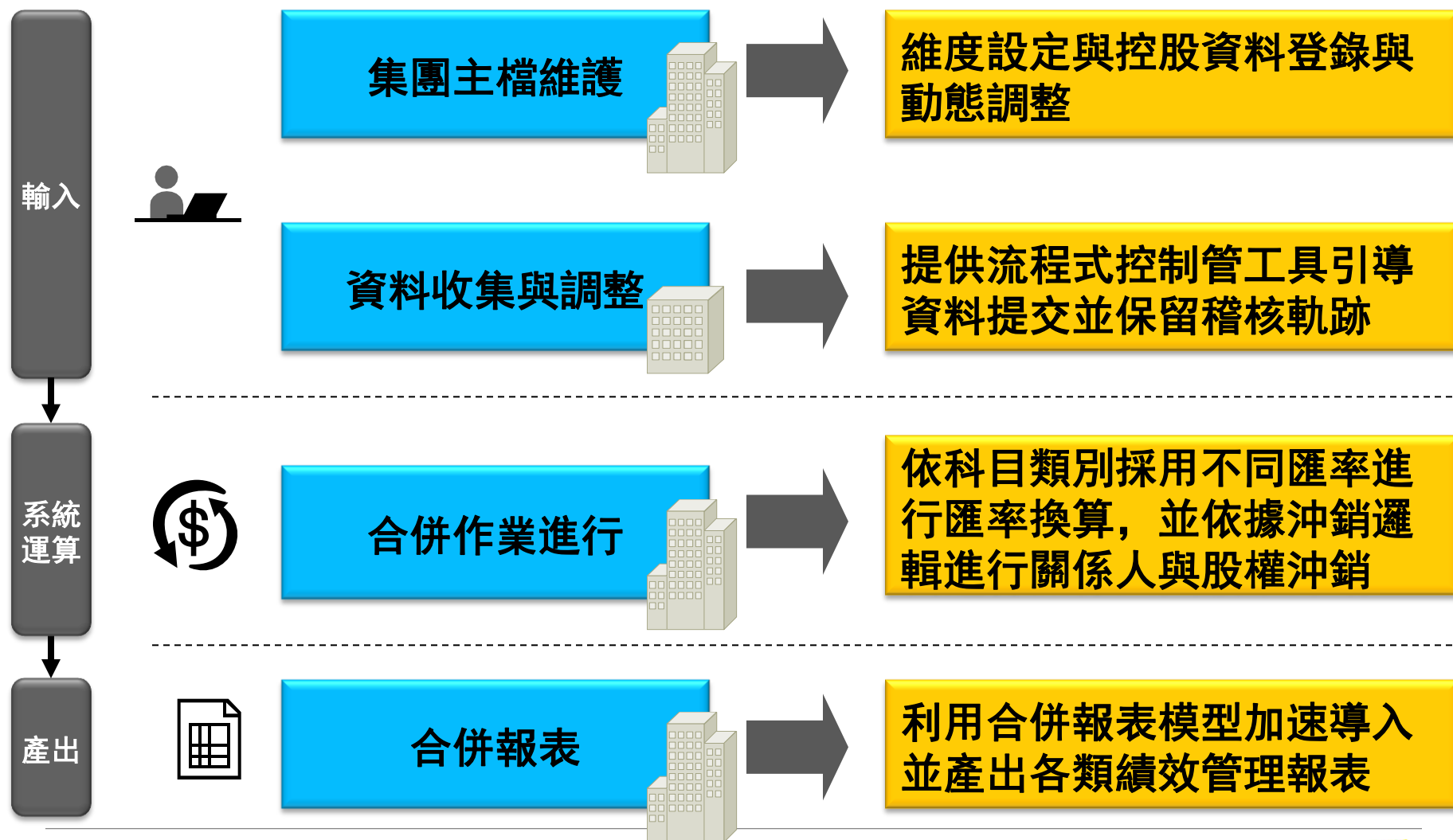
▶ BPC Overview

- BPC概述
- Web Client
- EPM Add-in

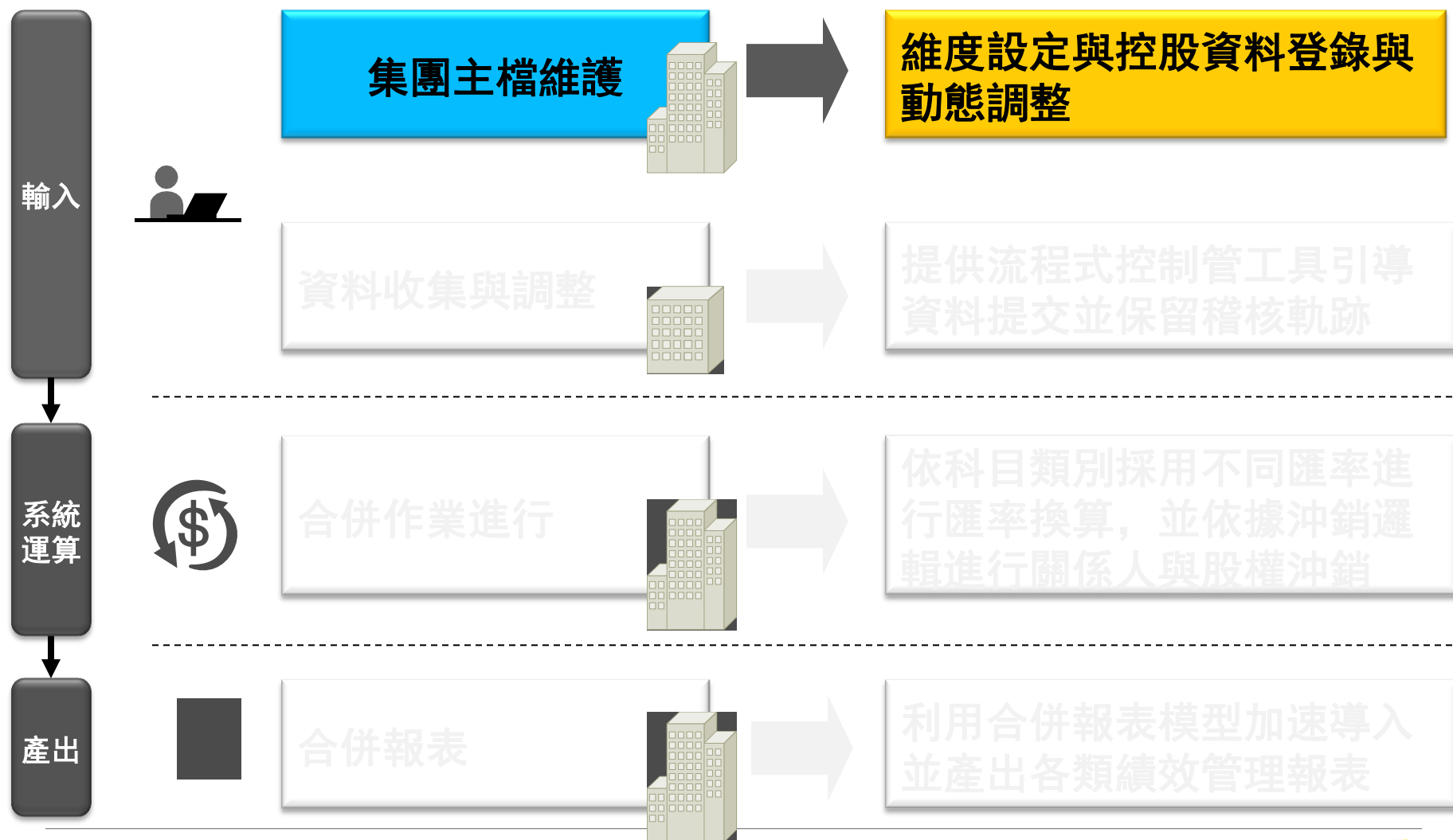
▶ 系統編製合併報表流程總覽

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- 合併報表

系統編製合併報表流程總覽



系統編製合併報表流程總覽 - 集團主檔維護



匯率輸入

Rate Input

Save Data

Refresh

Comments (0)

Drill-Through (0)

Display

Exchange Rates

Actual

2014.TOTAL

GLOBAL

>>

RATE

	A	B	C	I	J	K	L	M
1			Time	Jun 2014	Jul 2014	Aug 2014	Sep 2014	Oct 2014
2	Input Currency	Rate Account	Rate Entity					
3	Brazil Reais	Average Rate	Global Rate	13.15	13.15		13.15	
4		Closing Rate	Global Rate	13.56	13.56		13.56	
5	Polish zloty	Average Rate	Global Rate					
6		Closing Rate	Global Rate					
7	Chinese Yuan Renminbi	Average Rate	Global Rate					
8		Closing Rate	Global Rate					
9	United States Dollar	Average Rate	Global Rate	30.19	30.19		30.19	
10		Closing Rate	Global Rate	29.87	29.87		29.87	
11	New Taiwan Dollar	Average Rate	Global Rate	1.00	1.00		1.00	
12		Closing Rate	Global Rate	1.00	1.00		1.00	
13	Vietnamese dong	Average Rate	Global Rate					
14		Closing Rate	Global Rate					
15								

彈性設定合併組織架構 - 股權比例輸入

Ownership Manager Editor Save Copy to... Calculate

Consolidation CATEGORY: ACTUAL TIME: 2013.12 SCOPE: G_TW01 - G_TW01

Add Remove Cut Paste » ☒ Update ownership upwards ☒ Show empty No. of Decimal Places : 0

	ENTITY	Consolidation Method		Percent Consolidation		Percent Control		Percent Ownership B...	
		Generated	Current	Generated	Current	Generated	Current	Generated	Current
1	TW01	100-Full	101-Holding ▼	0	100	0	100	0	100
2	CDI	100-Full	100-Full ▼	0	100	0	100	0	100
3	CEISD	100-Full	100-Full ▼	0	100	0	100	0	100
4	CIH	100-Full	100-Full ▼	0	100	0	100	0	100
5	CN10	100-Full	100-Full ▼	0	100	0	100	0	100
6	NJP	100-Full	100-Full ▼	0	100	0	100	0	100
7	VN10	100-Full	100-Full ▼	0	100	0	100	0	100
8	CPO	100-Full	100-Full ▼	0	100	0	100	0	100

Left sidebar (Consolidation):

- TW01
- CDI
- CEISD
- CIH
- CN10
- NJP
- VN10
- CPO
- G_BCI BCI Consolidation
- ▼ G_CIH CIH Consolidation
 - CIH
 - CN10
- G_ETR E-trade Co

- 合併架構(法定、管理合併報表)可以設定
- 投資架構可在系統上彈性調整(多層級投資架構、股權百分比異動、交叉持股、聯合持股)

前期餘額匯入

The screenshot displays the EPM software interface with the 'Opening Balances' dialog box open. The 'ENTITY' dropdown is set to '<all>' and the 'TIME' dropdown is set to '2014.06'. The 'Add' button next to 'TIME' is highlighted with a red box. Below this, the 'EPM - Member Selector - TIME' dialog box is open, showing a list of dimension members for the time period '2014.06 - Jun 2014'. The 'OK' button in this dialog is also highlighted with a red box.

Opening Balances

Select the desired data range

ENTITY: <all> Add

TIME: 2014.06 Add

EPM - Member Selector - TIME

List: Member Properties

Dimension Members

Member Name
2014.04 - Apr 2014 (0)
2014.05 - May 2014 (0)
2014.06 - Jun 2014 (0)
2014.07 - Jul 2014 (0)
2014.08 - Aug 2014 (0)
2014.09 - Sep 2014 (0)
2014.10 - Oct 2014 (0)
2014.11 - Nov 2014 (0)
2014.12 - Dec 2014 (0)
2015.01 - Jan 2015 (0)
2015.02 - Feb 2015 (0)
2015.03 - Mar 2015 (0)

All Members

Hierarchy Levels

☒ All Levels ☐ Number of Levels: 1 ☐ Only Level: 1

Member Name Relationship Operator

Member Name	Relationship	Operator
2014.06 - Jun 2014	Member Only	

OK Cancel

前期餘額匯入數據檢視

CR01 COPY OPENING.xlsx - Microsoft Excel

Log Off, Open, Save, Edit Report, New Report, Report Actions, View Formats, Refresh, Expand, Collapse, Keep, Exclude, Back, Spread, Trend..., Comments, Journals, Portal Publication, Book Publication, Distribution, Quick Links, Drill Through, Offline Mode, Insert Function, Options, Show Pane & Context, Help

EPM Context: ENTITY TWO, TIME Jun 2014, Model: Consolidation

H2

	A	B	D	E	G
1	EY 安永	COPY OPENING CHECK REPORT			
2	ENTITY	TW01 - EY Advisory.			
3					
4			2013.TOTAL	2014.06	2014.06
5			F99 - Ending Balance	F00 - Initial remaining sum	CHECK
6			1,751,818.00	1,751,818.00	OK
7		1101 - Cash on hand	320,000.00	320,000.00	OK
8		1102 - Petty cash/revolving funds	1,765,633,690.00	1,765,633,690.00	OK
9		1104 - Saving account	10,383,808.00	10,383,808.00	OK
10		1106 - Checking account	1,776,017,498.00	1,776,017,498.00	OK
11		1103 - Demand deposits	3,874,650,000.00	3,874,650,000.00	OK
12		1105 - Time Deposit	4,513,000,000.00	4,513,000,000.00	OK
13		1108 - Bonds purchased under resale agreements	4,513,000,000.00	4,513,000,000.00	OK
14		1107 - Cash equivalents	10,165,739,316.00	10,165,739,316.00	OK
15		1100 - Cash and cash equivalents			OK
16		1111 - FA at Fair value (FV) through profit or loss, as initial			OK
17		1112 - Adjustment for FA at FV through Profit or loss, as initial			OK
18		1113 - FA at FV through Profit or loss (P&L), held for trading	73,917,956.00	73,917,956.00	OK
19		1114 - Adjustment for FA at FV through P&L, held for trading			OK
20		1110 - Financial assets (FA) at Fair value through profit or loss	73,917,956.00	73,917,956.00	OK
21		1121 - FA at FV through other comprehensive income			OK
22		1122 - Adjustment for FA at FV through other comprehensive income			OK
23		1120 - FA at FV through other comprehensive income (Net)			OK
24		1126 - Financial assets in available-for-sale - current (NET)			OK
25		1127 - Adjustments for FA in available-for-sale - current			OK
26		1128 - Accumulated impairment - available-for-sale financial assets			OK
27		1125 - FA at fair value through available-for-sale (AFS)			OK
28		1131 - Financial asset in held-to-maturity - current			OK

Business Process Flow

Process: BPC-C1000 Preparatory Tasks
Activity: Copy Opening

Perform the Target Actions for the Activity

- Copy Opening
- Copy Opening Status
- Copy Opening Report Review

Related Actions for Copy Opening Status

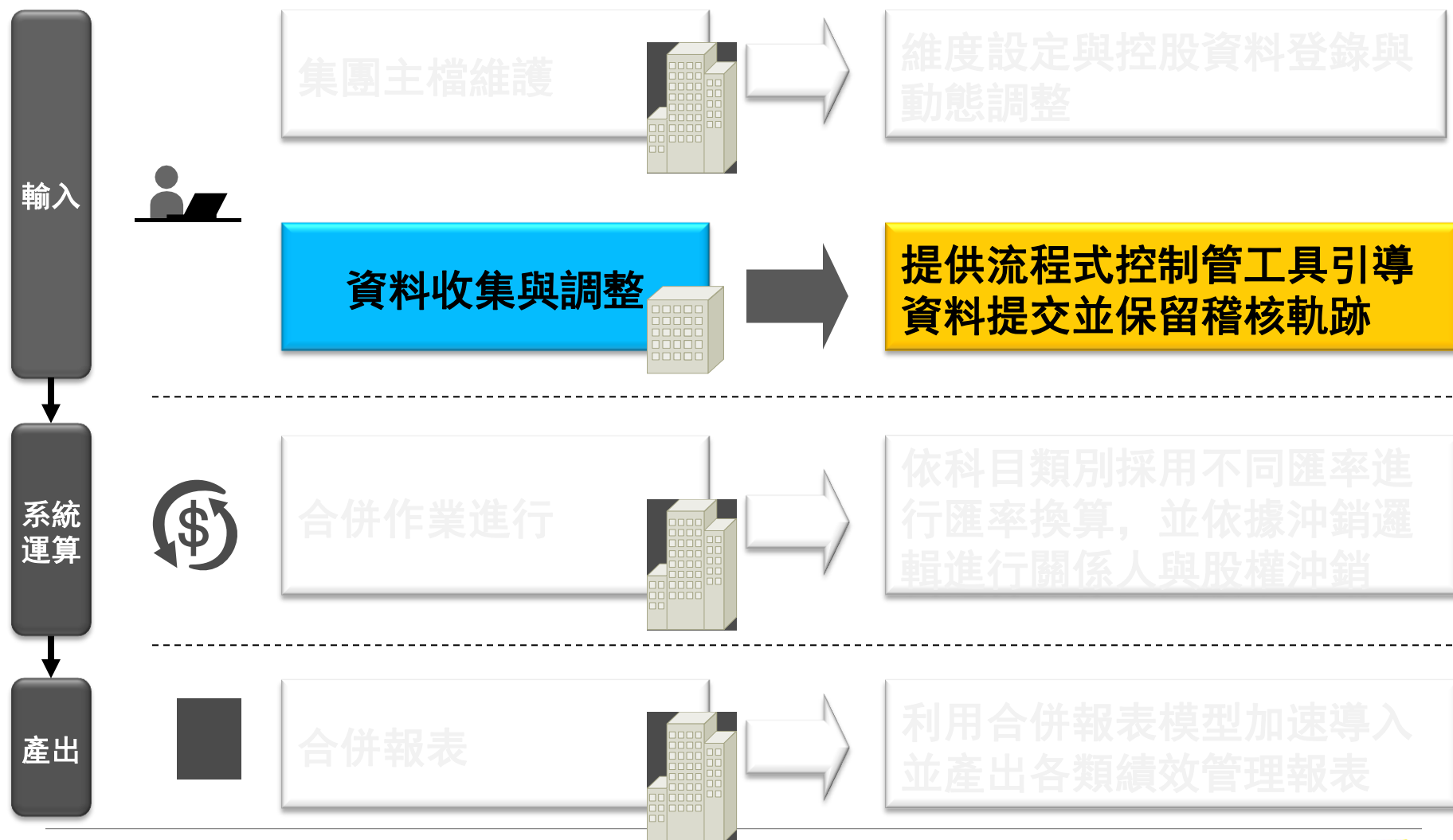
Perform other Target Actions

Return to the Activity Workspace to perform the

Return to Activity Workspace

Report Layout Connections

系統編製合併報表流程總覽 - 資料收集與調整



資料收集與匯入

- 資料上傳作業引導及結果檢視
- 財務資料自前端匯入或自行輸入

Planning and Consolidation | AB_SYHUANG | ⏻

Home 試算表輸入及會計重分類

試算表輸入及會計重分類 - B Entity

Complete Status: Reopen Owner: ABEAM LOCALUSER

Overview

上傳資料

輸入試算表

會計重分類

輸入試算表

輸入試算表

Equity and Liabilities

ABEAM_ALL_ENTITY - Total All Entities

2008.DEC - December 2008

ACTUAL - Actual from GL

INPUT - Input data

	F00 - Opening	F99 - Closing
2181 - Accounts payable - related parties		100
2180 - Accounts payable - related parties		100
21XX - Current Liabilities		100
2XXX - Liabilities		100
3110 - Common Stock	10,000	12,500
3100 - Capital Stock	10,000	12,500
3351 - Accumulated profit and loss		8,760
3350 - Retained earnings-unappropriated		8,760
3300 - Retained earnings		8,760
3410 - Foreign currency translation reserve, before tax		280
3400 - Other equity interest		280
3000 - Equity attributable to owners of parent	10,000	21,540
3XXX - Stockholders' Equity	10,000	21,540

Profit and Loss / Assets / Equity and Liabilities

數據匯入 - BW to BPC

Load BW to BPC

- 執行程式，可將BW數據匯入BPC中

Please set the answerptmpt of packages.

Task Name	Task Description
Set Year/Month and Prepare Data	Set Year/Month and Prepare Data
Load TB Remeasure	Load TB Remeasure
Load TB Non-Remeasure	Load TB Non-Remeasure
Load FA Remeasure	Load FA Remeasure
Delete Temp	Delete Temp

Package Status

Abort Delete		Filter by:		Status	All
Status	Package	User	Start Time	End Time	SEQ
Succeeded	Opening Balances	AB_RECHEN	10/3/2014 3:30:24 PM	10/3/2014 3:30:39 PM	DIK0XN6LD95OKPEOTS
Succeeded	Delete Source Temp Data	AB_RECHEN	10/3/2014 11:22:13 AM	10/3/2014 11:22:19 AM	DIJZGQBGJ46YEJRJ6QKI
Succeeded	Load Transaction Data from BW InfoProvider	AB_RECHEN	10/3/2014 11:22:08 AM	10/3/2014 11:22:13 AM	DIJZGQBGJ45FIB40JNP5
Succeeded	Load Transaction Data from BW InfoProvider	AB_RECHEN	10/3/2014 11:21:52 AM	10/3/2014 11:22:08 AM	DIJZGQBGJ43VO2GH WK
Succeeded	Load Transaction Data from BW InfoProvider	AB_RECHEN	10/3/2014 11:21:35 AM	10/3/2014 11:21:52 AM	DIJZGQBGJ42CATS29HY
Succeeded	Load BW to BPC	AB_RECHEN	10/3/2014 11:20:56 AM	10/3/2014 11:21:35 AM	DIJZGQBGJ40SXL5GMF3
Succeeded	Run Remeasurement	AB_RECHEN	10/3/2014 11:12:11 AM	10/3/2014 11:17:03 AM	DIJZWR3SFVBN6X3VP
Succeeded	Opening Balances	AB_RECHEN	10/3/2014 11:04:18 AM	10/3/2014 11:04:32 AM	DIJZD80FI6YRHSKY WY
Succeeded	Account Transformation	AB_SYHUANG	10/1/2014 11:43:04 AM	10/1/2014 11:43:07 AM	DIJN04F5KZ1G53W5Y9S
Succeeded	Account Transformation	AB_SYHUANG	10/1/2014 11:38:25 AM	10/1/2014 11:38:27 AM	DIJN04F5KZ1G53W5Y9S
Succeeded	Account Transformation	AB_SYHUANG	10/1/2014 11:30:40 AM	10/1/2014 11:30:42 AM	DIJN04F5KZ1G53W5Y9S
Succeeded	Account Transformation	AB_SYHUANG	9/30/2014 5:13:08 PM	9/30/2014 5:13:10 PM	DIJC3QJCEOPUV6QSI2I4
Succeeded	Account Transformation	AB_SYHUANG	9/30/2014 5:00:30 PM	9/30/2014 5:00:33 PM	DIJC126K2BNJSEGI4GY5
Succeeded	Account Transformation	AB_SYHUANG	9/30/2014 4:53:13 PM	9/30/2014 4:53:15 PM	DIJBZIIWUGM58MX3RIS
Failed	Account Transformation	AB_RECHEN	9/30/2014 4:51:04 PM	9/30/2014 4:51:04 PM	DIJBZ169KEQAABNCV5
Succeeded	Account Transformation	AB_RECHEN	9/30/2014 4:39:45 PM	9/30/2014 4:39:49 PM	DIJBWNSBVIAEAU2AYI
Failed	Account Transformation	AB_RECHEN	9/30/2014 4:39:03 PM	9/30/2014 4:39:03 PM	DIJBWIEIK5MI4DVMP4E
Succeeded	Account Transformation	AB_SYHUANG	9/30/2014 4:12:35 PM	9/30/2014 4:12:38 PM	DIJBQWGU DY8GN0ZHN
Succeeded	Account Transformation	AB_SYHUANG	9/30/2014 3:42:49 PM	9/30/2014 3:42:51 PM	DIJBKLBASVD8PRDCA
Succeeded	Account Transformation	AB_SYHUANG	9/30/2014 3:37:06 PM	9/30/2014 3:37:08 PM	DIJBDR0M6GHC VZTLW
Succeeded	Account Transformation	AB_SYHUANG	9/30/2014 3:32:16 PM	9/30/2014 3:32:19 PM	DIJBIC W02SL85YE3QEW
Succeeded	Account Transformation	AB_SYHUANG	9/30/2014 3:19:50 PM	9/30/2014 3:19:53 PM	DIJBFFZPO2621N3183JE
Succeeded	Account Transformation	AB_SYHUANG	9/30/2014 3:13:42 PM	9/30/2014 3:13:45 PM	DIJBEF6T9AY55DR0VVC
Succeeded	Account Transformation	AB_SYHUANG	9/30/2014 2:59:50 PM	9/30/2014 2:59:52 PM	DIJBHCHXGKMUK8YR4

☐ Refresh Status Every 5 seconds

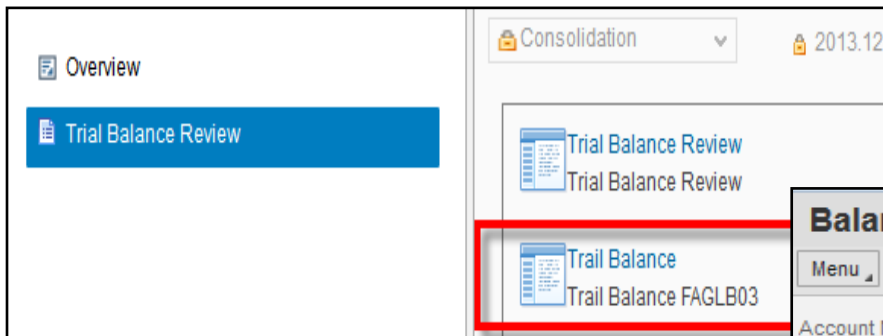
Refresh

Detail

Close

Drill Through

- BPF可Drill Through連結到SAP GUI for HTML畫面，檢視GL資料，也可點兩下開啟明細



Balance Display: G/L Accounts For the Ledger 0L

Menu Back Exit Cancel System Document Currency Document

Account Number 111000 APClearing SAPBG EUR
Company Code 1000 BestRun Germany
Fiscal Year 2013

Display More Chars

G/L Account Line Item Display G/L View

Menu Back Exit Cancel System First Column Column Left Column Right Last Column Display Document Change Document Mass Change Change

G/L Account 111000 AP Clearing SAP Bank Germany Domestic (EUROS)
Company Code 1000
Ledger 0L

St	Assignment	DocumentNo	BUSA	Typ	Doc. Date	PK	Amount in local cur.	LCurr	Amount in loc. curr. 2	LCur2	Amt in loc. curr. 3	LCur3	TX
<input type="checkbox"/>	✓ 20130416	2000000002		ZP	2013/04/16	50	11,900.00-	EUR	11,900.00-	EUR	15,562.23-	USD	
<input type="checkbox"/>	✓ 20130416	2000000003		ZP	2013/04/16	50	11,900.00-	EUR	11,900.00-	EUR	15,562.23-	USD	
*	✓						23,800.00-	EUR					
** Account 111000							23,800.00-	EUR					

G/L Account *
Company Code *
Ledger 0L

St	Assignment	DocumentNo	BUSA	Typ	Doc. Date	PK	Amount in local cur.	LCurr	Amount in loc. curr. 2	LCur2	Amt in loc. curr. 3	LCur3	TX
***							23,800.00-	EUR					

Display Currency EUR Company code cur

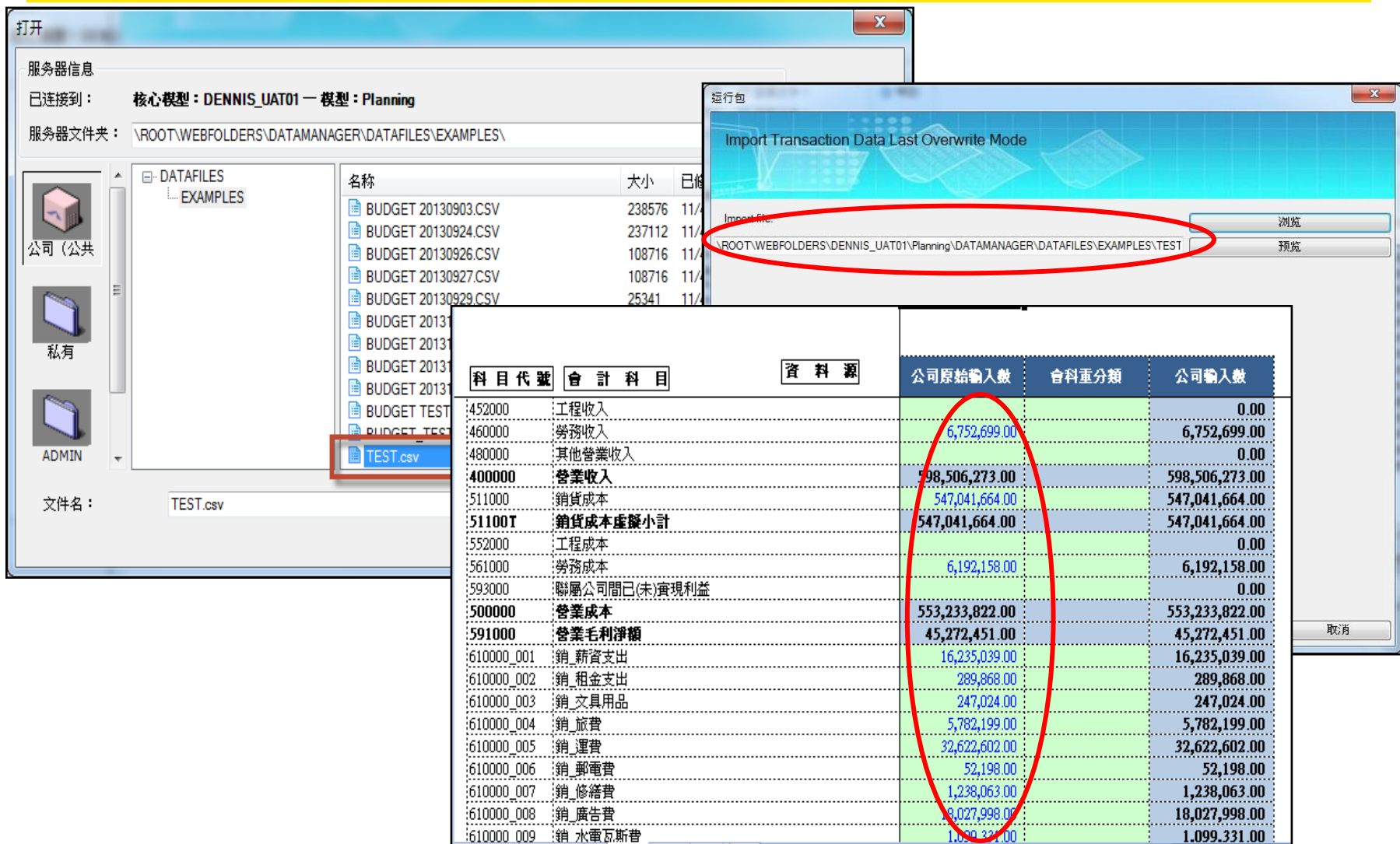
credit	Balance	Cumulative balance
0.00	23,800.00-	23,800.00-
		23,800.00-
1.00	221.00-	24,021.00-
		24,021.00-

資料載入方式說明 (CSV檔畫面)

	A	B	C	D	E
1			QAD會計科目		公版會計科目
2	SITE	Account	Description	Account	Description
3	EY	1101	庫存現金	1101	庫存現金
4	EY	1101ZU	現金-美金評價	1101	庫存現金
5	EY	1101ZY	現金-日幣評價	1101	庫存現金
6	EY	1102	零用金	1102	零用金 / 週轉金
7	EY	1103	銀行存款	1104	活期存款
8	EY	1103ZE	銀行存款-歐元評價	1104	活期存款
9	EY	1103ZU	銀行存款-美金評價		
10	EY	1103ZY	銀行存款-日幣評價		
11	EY	1105	定期存款		
12	EY	1105ZE	定期存款-歐元評價		
13	EY	1105ZU	定期存款-美金評價		
14	EY	1105ZY	定期存款-日幣評價		
15	EY	1106A	短期投資-基金		
16	EY	1106B	短期投資-債券		
17	EY	1106C	短期投資-商業本票		
18	EY	1106D	短期投資-其他		
19	EY	1106E	短期投資-短期票券		
20	EY	1106ZU	短期投資-美金評價		
21	EY	1106ZY	短期投資-日幣評價		

B2	A	B	C	D	E
1	科目	公司	關係人	年月YYYY.MM	金額/By公司幣別(YTD)
2	1101	EY	I_NONE	2013.12	12,447.21
3	1102	EY	I_NONE	2013.12	5,000.00
4	1103	EY	I_NONE	2013.12	1,214,564.58
5	1103ZU	EY	I_NONE	2013.12	4,204,739.67
6	1103ZY	EY	I_NONE	2013.12	- 5,887.26
7	1105	EY	I_NONE	2013.12	214,570,000.00
8	1109	EY	I_NJP	2013.12	3,990,585.40
9	1109	EY	I_NJC	2013.12	68,401.31
10	1109	EY	I_CEISD	2013.12	465,441.29
11	1109	EY	I_WEB	2013.12	92,600.68
12	1109	EY	I_NONE	2013.12	162,646,844.93
13	1109ZU	EY	I_NJP	2013.12	- 24,954.92
14	1109ZU	EY	I_NJC	2013.12	- 437.16
15	1109ZU	EY	I_CEISD	2013.12	- 2,771.80
16	1109ZU	EY	I_WEB	2013.12	- 499.51
17	1110	EY	I_NONE	2013.12	- 32,528.00
18	1111A	EY	I_NONE	2013.12	105,027.87
19	1111Y	EY	I_CEISD	2013.12	742,698.13
20	1111Y	EY	I_NJC	2013.12	8,474,490.97
21	1111YZU	EY	I_CEISD	2013.12	- 14,202.89
22	1111YZU	EY	I_NJC	2013.12	- 71,801.61
23	1115A	EY	I_NONE	2013.12	2,237,339.53
24	1118A	EY	I_NONE	2013.12	220,116.56
25	1120B	EY	I_NONE	2013.12	45,900.73

資料收集與匯入 - Data Manager



合併個體調整分錄

▶ 新增調整分錄

- ▶ 範例：為調整至TIFRS以出具其相關合併報表，故補認列未休假負債

		借方	貸方
E001	#6110 薪資支出	100,000	
	#2219 其他應付 – 其他		100,000

New Journal - IFRS- 補認列未休假負債

Save

Post

Unpost

Refresh

Report

Consolidation

Category: Actual

Scope: S_NONE - S_NONE

Reporting Currency: LC - Local Currency

Audit Trail: Adjustments

Entity: E001 - EY Time: 2016.01

Properties

Multiple Posting

Status Saved

ID 29

Group ID:

Original ID

Description

IFRS- 補認列未休假負債

☒ Balanced

☐ Reopen in Next Period

☐ Auto Reverse

Journal Entries

Delete

Post

Are you sure you want to post the following journals?
29 - IFRS- 補認列未休假負債

OK

Cancel

合併個體調整分錄(續)

▶ 新增調整分錄

		借方	貸方
E001	#6110 薪資支出	100,000	
	#2219 其他應付 – 其他		100,000

完整保留金額調整之審計軌跡

	B	C	D			
1	Trial Balance					
3	ENTITY :	E001				
4	TIME :	2016.01				
9				TB	Adjustments	Total
10	BS - Balance sheet account	Total Transactions	-	-	-	-
52	2151 - Notes payable	Non-Intercompany	4,861,140.00			4,861,140.00
53	2171 - Accounts payable	Non-Intercompany	2,109,927.00			2,109,927.00
54	2181 - Accounts payable - related parties	Non-Intercompany	5,722,574,529.00			5,722,574,529.00
55	2214 - VAT received (or output tax)	Non-Intercompany	2,616,125.00			2,616,125.00
56	2219 - Other payables - other	Non-Intercompany	871,531,436.00	100,000.00		871,631,436.00
57	2230 - Current tax liabilities	Non-Intercompany	322,122,492.00			322,122,492.00
58	2313 - Unearned Revenue	Non-Intercompany	408,507,155.00			408,507,155.00
74	4110 - Sales	Non-Intercompany	40,231,844,428.00			40,231,844,428.00
75	4170 - Sales returns	Non-Intercompany	- 67,815,907.00			- 67,815,907.00
76	4190 - Sales discounts and allowances	Non-Intercompany	- 13,603,942.00			- 13,603,942.00
77	4671 - Repairs and maintenance income	Non-Intercompany	199,481,050.00			199,481,050.00
78	5100 - Cost of goods sold	Non-Intercompany	37,712,719,620.00			37,712,719,620.00
79	5910 - Unrealized Gain on Inter - affiliate accounts	Non-Intercompany	28,345,779.00			28,345,779.00
80	6110 - Payroll expense	Non-Intercompany	149,182,833.00	100,000.00		149,282,833.00

會計項目變動輸入

ENTITY: TIME Jun 2014 Model: Consolidation

D8 0

ACCOUNT MOVEMENT DATA INPUT			F99 - Ending Balance	ERR - ERR(THIS NUMBER SHOULD BE ZERO)	F00 - Initial remaining sum	F01 - Increase / buy / borrow / carry not arranging / issue (+)	F05 - Reclassification (+) (-)	F09 - Reduce / repay / sell (-)	F12 - Scrap (-)
1602 - Land -cost	I_NONE	0.00	-320,625,899,748.00	1,047,797,058.00					
1611 - Buildings -cost	I_NONE	0.00	-576,163,212,390.00	1,881,231,863.00	40,500,000.00	495,542,448.00			
1613 - Accumulated depreciation – buildings	I_NONE	0.00	292,035,310,254.00	-935,079,552.00	-6,248,083,068.00				
1610 - Buildings (NET)	I_NONE	0.00	-284,127,902,136.00	946,152,311.00	-6,207,583,068.00	495,542,448.00			
1661 - Testing equipment -cost	I_NONE	0.00	-221,349,985,596.00	710,597,619.00	4,986,649,656.00	238,077,468.00	-889,819,344.00	-197,963,352.00	
1663 - Accumulated depreciation – testing equipment	I_NONE	0.00	186,046,232,544.00	-564,368,974.00	-827,835,444.00		31,583,124.00	10,997,824.00	
1660 - Testing equipment (NET)	I_NONE	0.00	-35,303,753,052.00	146,228,645.00	4,158,814,212.00	238,077,468.00	-858,236,220.00	-186,965,528.00	
1671 - Transportation equipment	I_NONE	0.00	-17,694,688.00	1,040,864.00					
1673 - Accumulated depreciation – transportation equipment	I_NONE	0.00	14,757,003.00	-822,978.00	-811,458.00				
1670 - Transportation equipment (NET)	I_NONE	0.00	-2,937,685.00	217,886.00	-811,458.00				
1731 - Leasehold improvements -cost	I_NONE	0.00	-2,249,202,612.00	131,928,036.00	6,804,000.00				
1733 - Accumulated depreciation – leasehold improvements	I_NONE	0.00	2,197,132,649.00	-124,830,152.00	-79,433,010.00				
1730 - Leasehold improvements (NET)	I_NONE	0.00	-52,069,963.00	7,097,884.00	-72,629,010.00				
1736 - Other Facilities -cost	I_NONE	0.00	-6,471,506,960.00	375,528,292.00	65,238,300.00	30,240,000.00		-2,803,712.00	
1738 - Accumulated Depreciation-Other Facilities	I_NONE	0.00	5,519,698,074.00	-308,519,851.00	-293,832,540.00			2,803,664.00	
1735 - Other Facilities (NET)	I_NONE	0.00	-951,808,886.00	67,008,441.00	-228,594,240.00	30,240,000.00		-5,133,048.00	
1915 - Prepayments For Business Facilities	I_NONE	0.00	-45,900,000.00	3,813,407.00	50,955,336.00	-70,996,662.00			

會計項目變動表
(例如: 固定資產變動表)

EPM Business Process Flow

Process: BPC-C2000 Data Entry
Activity: Account Movement Input

Perform the Target Actions for this Activity

- Account Movement Input 1
- Account Movement Input 2

Related Actions for Account Movement Input

Perform other Target Actions

Return to the Activity Workspace to perform other actions

Return to Activity Workspace

Report Layout Connections

會計項目變動表
(例如: 固定資產變動表)

Business Process Flow

Process: BPC-C2000 Data Entry
Activity: Account Movement Input

Perform the Target Actions for t

- Account Movement Input 1
- Account Movement Input 2

Related Actions for Account Mo

Perform other Target Actions

Return to the Activity Workspace to pe

Return to Activity Workspace

Report Layout Connections

關係人交易輸入

EPM Context

ACCOUNT 8000 - Profit (loss) from continuing operations AUDITID ALL_AUDITID - Total Adjusted CATEGORY ACTUAL - Actual from GL ENTITY A - A Entity TIME 2008.DEC - December 2008

J16 fx

Intercompany - Balance Sheet

A - A Entity
2008.DEC - December 2008
ACTUAL - Actual from GL
ALL_AUDITID - Total Adjusted
1551 - Investments accounted for using equity method
#NAME?

	F00 - Opening	F15 - Net variation	F20 - Increase / Purchase	F30 - Decrease / Disposal	F35 - Decrease in depreciation	F40 - Capital increase / decrease	F50 - Reclassification	F80 - Currency translation adjustment	F99 - Closing
1_B - B Entity		0	3,360			2,520		280	6,160
1_C - C Entity		0				420			420
ALL_INTERCO - All Intercompany		0	3,360			2,940		280	6,580
1_NONE - No Intercompany		0	3,360			2,940		280	6,580
TOTAL_INTERCO - TOTAL_INTERCO		0	6,720			5,880		560	13,160

Insert partner below using member recognition

1_A - A Entity									
1_B - B Entity		0	3,360			2,520		280	6,160
1_C - C Entity		0				420			420
1_D - D Entity									
ALL_INTERCO - All Intercompany		0	3,360			2,940		280	6,580
1_NONE - No Intercompany		0	3,360			2,940		280	6,580
TOTAL_INTERCO - TOTAL_INTERCO		0	6,720			5,880		560	13,160

IC Balance Sheet

Business Process Flow

Process: 2 ABeam - 資料收集與調整
Activity: 關係人資料交易輸入

Perform the Target Actions for the Activity

- 資產負債表 - 關係人
- 損益表 - 關係人

Related Actions for 資產負債表 - 關係人

Perform other Target Actions

Return to the Activity Workspace to perform the other target actions.

Return to Activity Workspace

Report Layout Activity

資料驗證

Consolidation

CATEGORY: ACTUAL

TIME: 2013.12

SCOPE: G_TW01 - G_TW01

Run Controls

Open Controls Results

Refresh

Show Description

View: Hierarchy

Group/Entity	Control Set	Status	Level	Number of Blockings	Number of Warnings
G_TW01		Passed with Warning		0/0	12/30
TW01	CHECK	Passed	Comprehensive	0/0	0/3
CDI	CHECK	Passed with Warning	Comprehensive	0/0	1/3
CEISD	CHECK	Passed	Comprehensive	0/0	0/3
CIH	CHECK	Passed with Warning	Comprehensive	0/0	1/3
CN10	CHECK	Passed with Warning	Comprehensive	0/0	2/3
NJP	CHECK	Passed with Warning	Comprehensive	0/0	1/3
VN10	CHECK	Passed with Warning	Comprehensive	0/0	2/3
CPO	CHECK	Passed with Warning	Comprehensive	0/0	2/3
G_CIH		Passed with Warning		0/0	3/6

Details: Failed controls for Compal International Holding Co., Ltd., CHECK

Control	Description	Status	Level	Control Type	Entity
BS CHECK	Balanced Check		Basic	Warning	CIH

Controls Results

Controls Results

Consolidation

CATEGORY: ACTUAL

TIME: 2013.12

ENTITY: CIH - CIH

Show

All

Run Controls

Refresh

Dismiss Block

Reset Block

	Control	Description	Entity	Breakdo...	Brea...	Equation	Result	Threshold	Type	Absolu...	Status
	BS CHECK	Balanced Check	CIH						Warning	No	Failed
	BS CHECK	Balanced Check	CIH	INPUT		3055494410.16 = 30554...	0.0000...	0.0	Warning	No	Failed
	FLOW_CHECK	Flow Error Check	CIH						Warning	No	Passed
	FLOW_CHECK	Flow Error Check	CIH	1101		0.0 = 0.0	0.0	0.0	Warning	No	Passed
	FLOW_CHECK	Flow Error Check	CIH	1102		0.0 = 0.0	0.0	0.0	Warning	No	Passed
	FLOW_CHECK	Flow Error Check	CIH	1104		465323.5 = 465323.5	0.0	0.0	Warning	No	Passed
	FLOW_CHECK	Flow Error Check	CIH	1105		25900661.11 = 2590066...	0.0	0.0	Warning	No	Passed
	FLOW_CHECK	Flow Error Check	CIH	1106		0.0 = 0.0	0.0	0.0	Warning	No	Passed
	FLOW_CHECK	Flow Error Check	CIH	1108		0.0 = 0.0	0.0	0.0	Warning	No	Passed
	FLOW_CHECK	Flow Error Check	CIH	1111		0.0 = 0.0	0.0	0.0	Warning	No	Passed

工作狀態變更

Work Status Submit - [Redacted] ✓ Complete Switch Activities ✕

Consolidation ▼ 2013.12 LC - Local Currency

G_NONE - None Group

Work Status Submit

Work Status Submit

Change Work Status ✕

Change Status for

ENTITY: CSO 📄 ?

☐ Include All Descendants

CATEGORY: ACTUAL 📄

SCOPE: G_NONE 📄

TIME: 2013.12 📄

New Work Status

Current Status: Unlocked ?

New Status: Unlocked ▼ ?

- Unlocked
- Submitted
- Approved

OK Apply Cancel

檢視變更工作狀態的執行結果

Work Status Report [Open Other System Reports](#)

Edit criteria for Work Status Report

Display Report [Reset Criteria](#) [Back to Result](#)

Model
Model: Consolidation

Data and Time
Time Zone: CET
☒ Anytime
☐ Start Time: 01.09.2014 00:00
End Time: 03.09.2014 23:59

Dimension Members

CATEGORY: All Members

TIME: Jun 2014

ENTITY: S_TW01

SCOPE: All Members

Work Status Report [Open Other System Reports](#)

Work Status Report

[Edit Criteria](#) [Refresh](#) [Print](#) [Export to File](#)

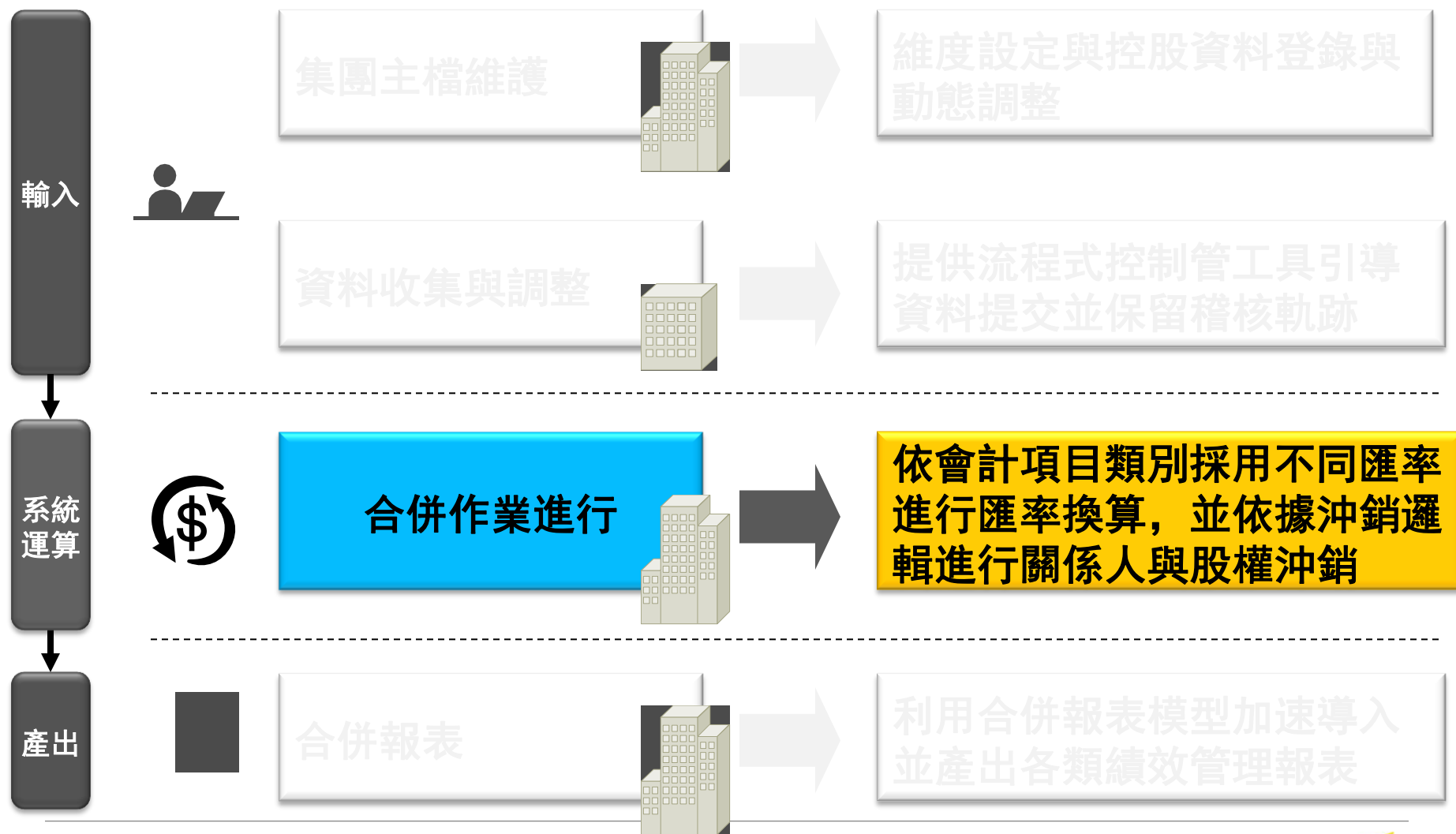
Model: Consolidation Time: Jun 2014 Entity: S_TW01

TimeZone: CET

Report generated on 03.09.2014 12:02:14 - 4 records.

	Status	User	Data and Time	CATEGORY	ENTITY	SCOPE	TIME
1	Approved	KUT	03.09.2014 11:44:51	ACTUAL	TW01	G_TW01	2014.06
2	Approved	KUT	02.09.2014 11:05:54	ACTUAL	ARC	G_TW01	2014.06
3	Unlocked	AB_SYHUANG	02.09.2014 09:14:19	ACTUAL	ARC	G_NONE	2014.06
4	Approved	AB_SYHUANG	02.09.2014 09:13:04	ACTUAL	TW01	G_NONE	2014.06
5							

系統編製合併報表流程總覽 - 合併作業進行

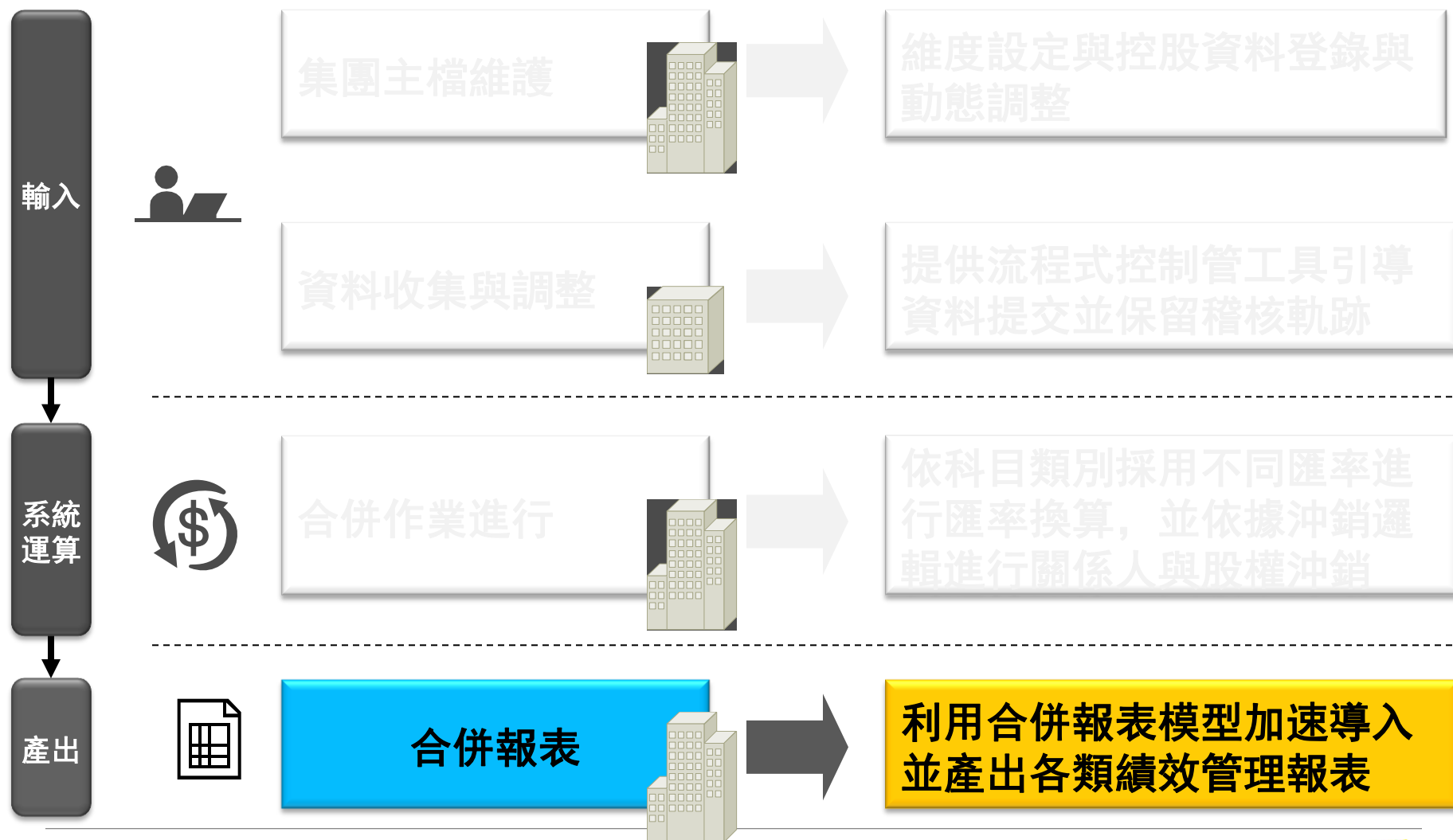


合併作業監控 Consolidation Monitor

Consolidation				
CATEGORY: ACTUAL				
TIME: 2013.12				
SCOPE: G_TW01 - G_TW01				
Work Status	Translate Currency	Consolidate	Display Running Processes	Reset Refresh
View: Hierarchy				
Group/Entity	Control Status	Work Status	Currency Translation	Consolidation
G_TW01	Passed with warning	Open for changes	To Be Executed	To Be Executed
• TW01	Passed	Data locked for owner and to be approved	To Be Executed	To Be Executed
• CDI	Passed with warning	Open for changes	To Be Executed	To Be Executed
• CEISD	Passed	Data locked for owner and to be approved	Done	Done
• CIH	Passed with warning	Data approved and locked for all users	To Be Executed	To Be Executed
• CN10	Passed with warning	Data locked for owner and to be approved	To Be Executed	To Be Executed

- 對各子公司進行工作狀態的核准及拒絕
- 檢視各子公司資料驗證結果及工作狀態
- 進行匯率換算及合併沖銷

系統編製合併報表流程總覽 - 合併報表



產生合併報表工作底稿 - 資產負債表

SAMPLE

▶ 合併工作底稿

- ▶ 各子公司沖銷前帳載數列示
- ▶ 沖銷調整明細來源之稽核

Trial Balance

SCOPE : **GROUP01**

TIME : **2016.01**

	Before Elimination	Elimination- Intercompany Transaction Data	Elimate Equity	Elimination Sum	Total
2640 - Accrued pension liabilities	- 87,208,076.77				- 87,208,076.77
2651 - Guarantee deposit received	6,042,435,025.28				6,042,435,025.28
3110 - Common Stock	9,609,892,965.41		- 4,241,320,425.41	- 4,241,320,425.41	5,368,572,540.00
3211 - Capital Surplus - Additional paid-In Capital-Common Stock	4,282,535,098.32		- 528,718,531.32	- 528,718,531.32	3,753,816,567.00
3260 - CS - affiliates and joint ventures, changes in net equity	7,728,242.14		- 872,101.14	- 872,101.14	6,856,141.00
3271 - Capital Surplus - stock option to employee	23,897,367.00		- 23,897,367.00	- 23,897,367.00	-
3280 - Capital Surplus - other	1,251,637.24		- 141,242.24	- 141,242.24	1,110,395.00
3310 - Legal reserve	2,035,968,891.22		- 274,534,977.22	- 274,534,977.22	1,761,433,914.00
3351 - Accumulated profit and loss	- 753,547,443.95		754,152,317.95	754,152,317.95	604,874.00
341099 - Foreign currency translation of FS	- 264,302,561.37		264,302,561.37	264,302,561.37	-
3411 - Foreign currency translation of FS-Parent	2,099,186,497.66		- 236,884,778.66	- 236,884,778.66	1,862,301,719.00
3426 - Unrealized gain s(losses) AFS FA ,parent	6,334,661.69		- 1,172,330.69	- 1,172,330.69	5,162,331.00
36XX - Non-controlling interests			59,095,075.08	59,095,075.08	59,095,075.08
4110 - Sales	50,206,928,843.86	- 120,000.00		- 120,000.00	50,206,808,843.86
4170 - Sales returns	- 204,552,653.14				- 204,552,653.14

關係人交易沖銷數

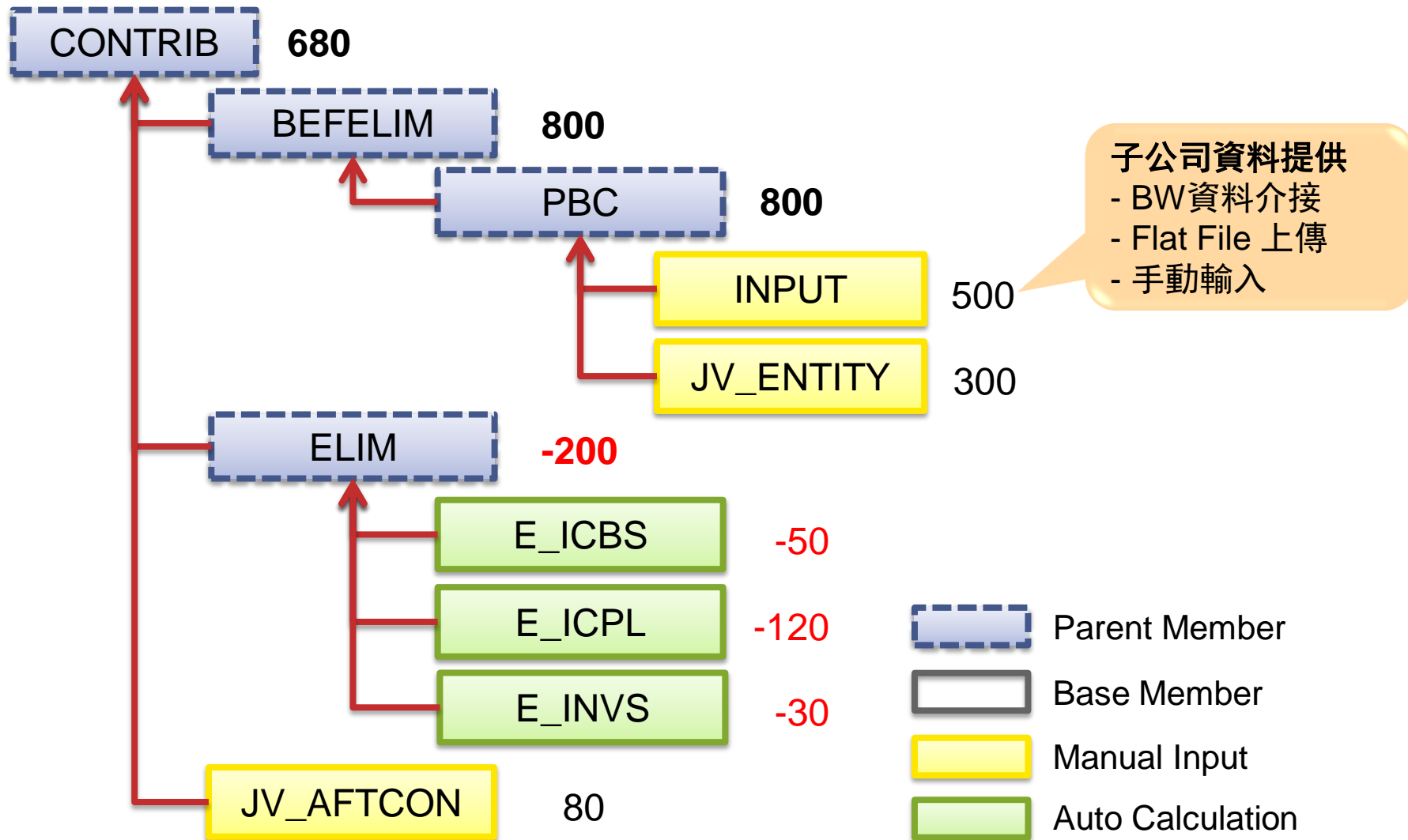
長投股權沖銷數

產生合併報表工作底稿 - 綜合損益表

SAMPLE

WORKSHEET - COMPREHENSIVE INCOME									
EY 安永									
GROUP	G_EY - EY Consolidation								
TIME	2013.12								
CURRENCY	TWD - New Taiwan Dollar								
		集團下子集團	集團下子公司	集團下子公司	全集團	全集團	全集團	全集團	全集團
		BEFELIM	BEFELIM	BEFELIM	BEFELIM	E_ICPL_A	E_INVPL	ELIM	CONTRIB
	4110 - Sales	15,693,781,499.57	633,479,202,954.00	37,721.97	707,837,437,712.54	-92,156,813.96		-92,156,813.96	707,745,280,898.58
	4170 - Sales returns		-501,886,785.00		-617,686,177.85				-617,686,177.85
	4190 - Sales discounts and allowances		-1,866,322,591.00		-1,866,322,766.19				-1,866,322,766.19
	4100 - Net sales revenue	15,693,781,499.57	631,110,993,578.00	37,721.97	705,353,428,768.50	-92,156,813.96		-92,156,813.96	705,261,271,954.54
	4612 - Service income		1,238,764,626.00		1,238,764,626.00				1,238,764,626.00
	4661 - Processing fees income		136,418,041.00		144,872,339.85				144,872,339.85
	4660 - Processing fees income (Net)		136,418,041.00		144,872,339.85				144,872,339.85
	4610 - Service income (NET)		1,375,182,667.00		1,383,636,965.85				1,383,636,965.85
	4801 - Other operating income		136,595,593.00		136,595,593.00				136,595,593.00
	4800 - Other operating income (NET)		136,595,593.00		136,595,593.00				136,595,593.00
	4000 - Operating revenue	15,693,781,499.57	632,622,771,838.00	37,721.97	706,873,661,327.35	-92,156,813.96		-92,156,813.96	706,781,504,513.39
	5100 - Cost of goods sold	15,409,091,583.75	616,263,087,166.00	10,060,114.53	688,717,312,066.59	-53,153,907.00		-53,153,907.00	688,664,158,159.59
	ICPL_A - Elimination suspend					-39,002,906.96		-39,002,906.96	-39,002,906.96
	5100_1 - Cost of good sold	15,409,091,583.75	616,263,087,166.00	10,060,114.53	688,717,312,066.59	-92,156,813.96		-92,156,813.96	688,625,155,252.63
	5110 - Cost of goods sold after Remeasurement	62,053,199.13		-99,529.47	369,780,410.09				369,780,410.09
	5000 - Operating costs	15,471,144,782.88	616,263,087,166.00	9,960,585.06	689,087,092,476.68	-92,156,813.96		-92,156,813.96	688,994,935,662.72
	5900 - Gross profit	222,636,716.69	16,359,684,672.00	-9,922,863.09	17,786,568,850.67	0.00		0.00	17,786,568,850.67
	5910 - Unrealized Gain on Inter - affiliate accounts		444,401.00		444,401.00				444,401.00
	5950 - Gross income (loss) from operations	222,636,716.69	16,359,240,271.00	-9,922,863.09	17,786,124,449.67	0.00		0.00	17,786,124,449.67
	6110 - Payroll expense	1,356,169.22	180,918,809.00		197,561,542.79				197,561,542.79
	6111 - Rent expense, rent		8,787,156.00		8,787,156.00				8,787,156.00

Audit Trail



產生合併報表 - 資產負債表

SAMPLE

A	B	C	D	E	F	G
1	CONSOLIDATED BALANCE SHEETS					
2	EY 安永					
3	GROUP	EY Consolidation				
4	ENTITY	S_EY - S_EY				
5	CURRENCY	TWD - New Taiwan Dollar				
6	WORK STATUS	Unlocked				
7						
8		2013.12	2012.12			2013.12
9	1101 - Cash on hand	3,978,491.52			2103 - Credit loans	37,894,079,696.83
10	1102 - Petty cash/revolving funds	487,442.90			2102 - Bank loans	37,894,079,696.83
11	1104 - Saving account	1,927,896,087.34			2100 - Short-term borrowings	37,894,079,696.83
12	1106 - Checking account	10,383,808.00			2151 - Notes payable	138,263,780.56
13	1103 - Demand deposits	1,938,279,895.34			2150 - Notes payable	138,263,780.56
14	1105 - Time Deposit	7,603,971,059.62			2171 - Accounts payable	100,412,874,699.38
15	1108 - Bonds purchased under resale agreements	4,513,000,000.00			2172 - Estimated accounts payable	1,018,685,963.17
16	1107 - Cash equivalents	4,513,000,000.00			2170 - Accounts payable	101,431,560,662.55
17	1100 - Cash and cash equivalents	14,059,716,889.37			2181 - Accounts payable - related parties	63,348,377,782.78
18	1113 - FA at FV through Profit or loss (P&L) , held for trading	73,917,956.00			2180 - Accounts payable - related parties	63,348,377,782.78
19	1110 - Financial assets (FA) at Fair value through profit or loss	73,917,956.00			2201 - Accrued payroll	521,767,563.56
20	1148 - Current bond investment without active market	1,745,000,000.00			2203 - Accrued interest payable	36,996,671.82
21	1147 - Current bond investment without active market (Net)	1,745,000,000.00			2204 - Estimated expenses payable	2,446,829,535.09
22	1151 - Notes receivable	28,350,618.00			2205 - Accrued pension Payable	32,842,397.00
23	1150 - Notes receivable (NET)	28,350,618.00			2206 - Employee Bonus Payable	72,500,000.00
24	1171 - Accounts receivable	169,587,549,407.72			2209 - Other accrued expenses payable	4,408,994,388.75
25	1179 - Allowance for uncollectible accounts - accounts receivable	-37,548,657.00			2213 - Balance Payable-Machinery and Equipment	11,925,773.10
26	1170 - Net accounts receivable	169,550,000,750.72			2215 - Accrued VAT payable	16.10
27	1181 - Accounts receivable - related parties	21,117,462,762.05			2216 - Dividend payable	867,546.00
28	1180 - Net accounts receivable - related parties	21,117,462,762.05			2219 - Other payables - other	23,598,952.71
29	1205 - Earned revenue receivable	1,530,621.95			2200 - Other payables	7,556,322,844.14
30	1208 - Other non-current receivables	623,657,344.87			2220 - Other payables - related parties	432,577,864.00

Business Process Flow

Process: BPC-C4000 Report Library
Activity: Consolidated Report

Perform the Target Actions for the

- Consolidated Report - Balance Sheet
- Consolidated Report - Comprehensive Income Statement
- Consolidated Report - Statement of Financial Position
- Consolidated Report - Statement of Financial Position

Related Actions for Consolidated I

Perform other Target Actions

Return to the Activity Workspace to perform

Return to Activity Workspace

Report Layout Connections ...

產生合併報表 - 綜合損益表

► 綜合損益表

		Statements of Comprehensive Income	
GROUP	GROUP01		
		2017.01	2016.01
	4110 - Sales		2,294,137,744.16
	4170 - Sales returns		-8,920,759.26
	4190 - Sales discounts and allowances		-4,461,469.27
	4100 - Net sales revenue		2,280,755,516
	4300 - Rental income		
	4521 - Engineering service income		
	4529 - Return and allowance for engineering income		
	4520 - Engineering service income (NET)		
	4611 - Commissions income		
	4612 - Service income		19,064,889.53
	4619 - Discount and allowance on service income		
	4651 - Technical service income		0.00
	4659 - Discount and allowance on technical service income		
	4650 - Technical service income (Net)		-
	4661 - Processing fees income		12,047,113.82
	4669 - Discount and allowance on processing fees income		
	4660 - Processing fees income (Net)		12,047,114
	4671 - Repairs and maintenance income		
	4679 - Discount and allowance on repairs and maintenance income		
	4670 - Repairs and maintenance income (Net)		
	4610 - Service income (NET)		31,112,003
	4801 - Other operating income		0.00
	4889 - Return and allowance on other operating income		

產生合併報表

▶ 權益變動表

GROUP: CURRENCY : TIME :		Stockholders' Equity Statement							
		GROUP01							
		RMB							
		2016.01							
		3110 - 普通股股本	3130 - 債券換股權利證書	3140 - 預收股本	3150 - 待分配股票股利	3160 - 待註銷股本	3100 - 股本	3211 - 資本公積-普通股股票溢價	3213 - 資本公積-債轉換溢價
F00 - 期初餘額		215,100.00	8,730.00	8,010.00	8,100.00	8,190.00	248,130.00	8,280.00	
F10 - 本期淨利(損)									
F99 - 期末餘額		239,000.00	9,700.00	8,900.00	9,000.00	9,100.00	275,700.00	9,200.00	

▶ 現金流量表

Cash Flow Statement	
GROUP	GROUP01
CURRENCY	RMB

		2016.01
CF	現金流量表科目	
AAAA	營業活動之現金流量-間接法	
A00010	繼續營業單位稅前淨利(淨損)	
A00020	停業單位稅前淨利(淨損)	
A33000	營運產生之現金流入(流出)	
A10000	本期稅前淨利(淨損)	
A20000	調整項目	
A20010	不影響現金流量之收益費損項目	
A20100	折舊費用	
A20200	攤銷費用	

EY 安永 | Assurance 審計 | Tax 稅務 | Transactions 交易 | Advisory 諮詢

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