

<p>Taiwan Listed Company Financial Statements – Commercial and Industrial</p>
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Purpose and Scope	<p>Represents Taiwan Generally Accepted Accounting Principles (GAAP) for financial statements of Commercial and Industrial-type listed company. (tw-gaap-fsci)</p> <p>Owners of this taxonomy do not claim that this taxonomy is comprehensive. Organizations using this taxonomy may need to add an extension taxonomy.</p>
Owner(s)	<p>Taiwan Stock Exchange Corp. GreTai Securities Market, Taiwan</p>
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References to other XBRL Modules	None
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Editors of Taxonomy	<p>Chair: Chi-Chun Chou, Ph.D. Assistant Professor, Dept. of Accounting Information, National Taipei College of Business, Taiwan</p> <p>Working Group: The XBRL Research Center, National Cheng-Chi University Listing Promotion Department, Taiwan Stock Exchange Corp. GreTai Securities Market, Taiwan Accounting Research and Development Foundation, Taiwan</p>
Comments	<p>This taxonomy provides accounting elements that are used in financial statements of commercial and industrial-type listed companies that are submitted to Taiwan Stock Exchange Corp. and</p>

	GreTai Securities Market and prepared in accordance with Taiwan Generally Accepted Accounting Principles (TW-GAAP). Besides, this taxonomy presents the most commonly used accounting elements. This taxonomy is not mean to be a comprehensive set of elements. The extension taxonomy will either extend the tw-gaap-fsci Taxonomy to meet the particular reporting requirements of that industry, or company and/or restrict by limiting the use of particular tw-gaap-fsci Taxonomy elements.
Namespace	http://www.xbrl.org/tw/fr/gaap/ci/2008-12-31
Namespace prefix	tw-gaap-fsci
Physical location of taxonomy files	http://www.xbrl.org/tw/fr/gaap/ci/2008-12-31/tw-gaap-fsci-2008-12-31.xsd (Schema) http://www.xbrl.org/tw/fr/gaap/ci/2008-12-31/tw-gaap-fsci-2008-12-31-reference.xml (Reference linkbase) http://www.xbrl.org/tw/fr/gaap/ci/2008-12-31/tw-gaap-fsci-2008-12-31-label.xml (Label linkbase) http://www.xbrl.org/tw/fr/gaap/ci/2008-12-31/tw-gaap-fsci-2008-12-31-presentation.xml (Presentation linkbase) http://www.xbrl.org/tw/fr/gaap/ci/2008-12-31/tw-gaap-fsci-2008-12-31-calculation.xml (Calculation linkbase)
All DTS files	http://www.xbrl.org/tw/fr/gaap/ci/2008-12-31/tw-gaap-fsci-2008-12-31.zip
Printout of taxonomy elements	http://www.xbrl.org/tw/fr/gaap/ci/2008-12-31/printout-fsci.xls
Sample instance documents	http://www.xbrl.org/tw/fr/gaap/ci/2008-12-31/UMC2007.xbrl
Summary document	http://www.xbrl.org/tw/fr/gaap/ci/tw-gaap-fsci-2008-12-31.doc
References to other taxonomies	Elements used in the Reference linkbase are defined in: http://www.xbrl.org/2004/ref-2004-08-10.xsd

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