年度別費用檢討表

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 年度項目 | 　　　　　　　　　　　年　度 | 　　　　　　　　　　　年　度 | 　　　　　　　　　　　年　度 | ３　　年　　平　　均 |
| 金額 | 去年比 | 銷貨比率 | 費用構成比 | 金額 | 去年比 | 銷貨比率 | 費用構成比 | 金額 | 去年比 | 銷貨比率 | 費用構成比 | 金額 | 平均 | 銷貨比率 | 費用構成比 |
| 成長率 |
| 銷貨額 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 銷貨成本 | 期初存貨 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 本期進貨 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 期末存貨 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 計 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 銷貨毛利 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 人事費用 | 薪津 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 獎金 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 法定福利費 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 勞保費 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 計 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 銷貨費用 | 包裝運費 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 旅費‧交通費 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 修繕費 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 廣告費 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 交際費 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 郵電費 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 其他 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 計 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 管理費 | 修理費 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 水電費 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 事務用品費 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 折舊費 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 雜費 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 其他 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 計 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 營業利益 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |