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 | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |