

朝陽科技大學 092學年度第1學期教學大綱
Financial Statement Analysis 財務報表分析

當期課號	7638	Course Number	7638
授課教師	黃金發	Instructor	HWANG,JIN FA
中文課名	財務報表分析	Course Name	Financial Statement Analysis
開課單位	財務金融系碩士在職專班二A	Department	
修習別	選修	Required/Elective	Elective
學分數	3	Credits	3
課程目標	本課程探討在一般公認會計原則下，財務報表數字所隱含的意義，介紹財務比率分析以及企業評價的方法，使學生能熟練各行各業的財務報表分析。	Objectives	In this course, students will learn how to analyze financial statements. Case study and class discussion are emphasized during the class. The following content will be included in this course:1. Introduction to financial statements 2. Financial statement analysis techniques 3. Financial ratios 4. Business evaluation.
教材	1.課堂講授為主，同學須事先預習 2.鼓勵同學課堂中積極參與討論 3.輔以實務界之實例，實際習作 4.強調理論與實務之異同	Teaching Materials	1.Lectures by the teacher. 2.Participation in class discussion. 3.Case study.
成績評量方式	1.期中考及期末考各占30% 2.研究報告30% 3.課堂參與10%	Grading	1.INTERMEDIATE TERM AND FINAL TEST per 30%. 2.TERM PAPER 30%. 3.PARTICIPATION10%.
教師網頁	-		
教學內容	本課程主要目的在研討如何透過財務報表分析，對公司真正的績效做剖析。結合產業分析，經由產業競爭的各種面向，分析個別公司的績效，更要透過會計準則，考量各種非計量化因素，深入探討財務報表底下的真相。	Syllabus	the objectives of the course is to study and analysis the performnce of the operation, investing and financing decision of the business .

尊重智慧財產權，請勿非法影印。