

朝陽科技大學 093學年度第2學期教學大綱  
Financial Statement Analysis 財務報表分析

當期課號	1390	Course Number	1390
授課教師	□惠娟	Instructor	HUI,CHUAN TU
中文課名	財務報表分析	Course Name	Financial Statement Analysis
開課單位	企業管理系(四日)三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	財務報表分析／施才憲編著、發行，二版，民92。	Teaching Materials	
成績評量方式	期中考40%，期末考45%，平常成績15%。	Grading	
教師網頁	-		
教學內容	經由應用財務管理、財務會計與管理會計等各項學科之分析工具與方法，針對企業財務報表所隱含之資訊中，彙整營運策略分析、績效評估與證券評價等相關決策議題進行研討。	Syllabus	Upon completion of this course, introduces in the appropriate methods to analyze the financial statements and reporting. Emphases are placed on business strategy analysis, performance projection and security valuation through case studies and research.

尊重智慧財產權，請勿非法影印。