

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	3101	Course Number	3101
授課教師	吳立偉	Instructor	WU,LIWEI
中文課名	財務報表分析	Course Name	Financial Statement Analysis
開課單位	財務金融系(四進)四B	Department	
修習別	必修	Required/Elective	Required
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)Financial Reporting Analysis (9th) Charles H Gibson 華泰文化 (2)財務報表分析-實務與應用 萬哲鈺 高崇璋 華泰文化	Teaching Materials	
成績評量方式	期中考40% 期末考40% 報告 20%	Grading	midterm 40% final 40% project 20%
教師網頁	-		
教學內容	訓練學生找出財務報表中各項目之隱含關係,加以分析解釋,作為投資決策或融資行為之參考.	Syllabus	let students use the financial reports to make decision and understand and analyze financial condition of company.

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