

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	7217	Course Number	7217
授課教師	余霆	Instructor	
中文課名	財務報表分析	Course Name	Financial Statement Analysis
開課單位	會計系碩士班一A	Department	
修習別	選修	Required/Elective	Elective
學分數	3	Credits	3
課程目標	介紹基本財務報表分析的相關觀念，培養閱讀財務資訊之能力，與分析企業財務結構與經營能力。本科主要授課方式以課堂講解為主，並輔以課堂練習與實務報導，協同學了解授課內容，以達理論與實務並重之目標。	Objectives	Besides introducing concepts of financial analysis, this course will help students make better understand in financial statements and financial health of an enterprise.
教材	1. Financial Statement Analysis, Wild, Subramanyam, and Halsey, Mcgraw-Hill 2. Financial Reporting Analysis, Gibson, South-Western	Teaching Materials	
成績評量方式	個案報告40%,口頭報告30%,學期考試30%	Grading	Case Study 40%, presentation 30% and final examination 30%.
教師網頁	-		
教學內容	本課程討論各國公司治理指標之建立與衡量方式，並探討公司政策、董監事會組成、資訊透明度、股權結構、薪酬制度和其他內外部治理機制對投資人及債權人權益之影響，及其在企業價值評估上所扮演的角色。	Syllabus	Analysis of financial statements is exciting and dynamic, with enormous implications for business decisions, resource allocation, and individual wealth. This class reveals the keys to effective analysis to give students a competitive advantage in an increasingly competitive marketplace. We know financial statements are relevant to the decisions of many individuals including investors, creditors, consultants, managers, auditors, directors, analysts, regulators, and employees.

尊重智慧財產權，請勿非法影印。