朝陽科技大學 095學年度第1學期教學大綱
Financial Statement Analysis 財務報表分析

當期課號	3009	Course Number	3009
授課教師	陳怡任	Instructor	CHEN,YI JEN
中文課名	財務報表分析	Course Name	Financial Statement Analysis
開課單位	財務金融系(二進)四A	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	e 時代財務管理與財務報表分析 作者: 吳偉文 高立圖書公司 (02)22900318	Teaching Materials	
成績評量方式	個案研究 20% 期中考 30% 期末考 30% 出席率 20%	Grading	Case Study 20% Mid-term Test 30% Final-term Test 30% Participation Rate 20%
教師網頁	http://tw.myblog.yahoo.com/rentonchen		
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,作爲投資決策或融資行爲之參考. 1. 企業經營與財務報表 2. 損益平衡點分析 3. 財務報表分析功用 4. 非財務報表分析的手法 5. 財務報表分析的方法 6. 解讀報表的技巧 7. 經營指標 8. 財務比率分析 9. 資產負債表與股東權益 10. 損益表與營運成本 11. 營運資金與現金流量表 12. 財務報表綜合分析 13. 經濟附加價值分析 14. 五力分析與經營診斷 15. 經營計劃基礎 16. 財務危機預測 17. 資訊生產力 18. 智慧資本	Syllabus	let students use the financial reports to make decision and understand and analyze financial condition of company. 1. Business Operation and Financial Statement Report 2. Break Even Point Analysis 3. The Function of Financial Statement Analysis 4. The Methods of Non-Financial Statement Analysis 5. The Methods of Financial Statement Analysis 6. The Skills of Reading Financial Statement Report 7. Operational Indexes 8. Financial Ratios Analysis 9. Balance Sheet and Owner's Equity 10. Income Statement and Operational Cost 11. Operational Capital and Cash Flow Statement 12. The Synthesis of Financial Statement Report 13. Economic Value-Added Analysis 14. Five Force Analysis and Operational Analysis 15. Operational Plan 16. Forecasting Financial Risk 17. Information Productivity 18. Intellectual Capital

尊重智慧財產權，請勿非法影印。