

朝陽科技大學 095學年度第1學期教學大綱  
Business Valuation Analysis 企業評價分析

當期課號	7096	Course Number	7096
授課教師	余霆	Instructor	
中文課名	企業評價分析	Course Name	Business Valuation Analysis
開課單位	會計系碩士班二A	Department	
修習別	選修	Required/Elective	Elective
學分數	3	Credits	3
課程目標	企業評價分析自產業分析開始，經競爭策略分析、會計分析，才進入財務分析，運用財務報表分析之觀念，並繼續討論預測與評價，為企業評價分析構成一套完整的評價分析程序。	Objectives	This course will provide students a framework for using financial statement data in a variety of business valuation and analysis contexts. Four key analysis components will be introduced in this course: Business strategy analysis, accounting analysis, financial analysis, and prospective analysis. The purposes of this course for students are to evaluate potential new business to acquire as part of investment strategy, to use financial statement to rate and value companies, and to use them as a basis for valuing and analyzing prospective buyouts, mergers, and acquisitions. Students after studying this course will understand corporate strategies that have an opportunity to create inside information from public data, and they will play a valuable role in enabling them to evaluate a firm's current and prospective performance.
教材	Valuation:Measuring and Managing The Value of Companies,3rd Edition,2000 作者:Copeland,Koller,Murrin 出版:John Wiley & Sons.Inc.	Teaching Materials	
成績評量方式	書面報告40%,口頭報告30%,學期考試30%	Grading	Written assignments 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	This course the establishment and the evaluation of the criteria of corporate governance in major countries,including the exploring of the impact of corporate policy, structure of board of directors,information transparency, structure of ownership,compensation and other governance protocols on investors and creditors,and its roles in the evaluation of corporate value.

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