

朝陽科技大學 096學年度第2學期教學大綱
Seminar on Financial Statement Analysis 財務報表分析專題研討

當期課號	7094	Course Number	7094
授課教師	陳慶隆	Instructor	CHEN,CHING LUNG
中文課名	財務報表分析專題研討	Course Name	Seminar on 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，協同學長了解授課內容，以達理論與實務並重之目標。	Objectives	The course introduces concepts of financial analysis and helps students make better understand financial statements and financial health of an enterprise.
教材	關於財務報表分析專題之相關文獻18篇。	Teaching Materials	Financial reporting related papers.
成績評量方式	期末報告 (40%) 課堂報告 (50%) 課堂參與討論 (10%)	Grading	The final grade will depend on your performance in presentation, discussion participation, and final report. The point allocations for the various components are as follows: Final report 40% Presentation 50% Discussion participation 10% Total 100%
教師網頁	-		
教學內容	本課程將同時重視基礎觀念與財務報表分析議題的最新發展，以及學生的學習表達能力。內容包括:財務報導與資訊內涵，會計資訊的價值攸關性，會計資訊與盈餘管理，財務危機與破產預測專題與IPO市場評價的研究文獻等。	Syllabus	This is a master course in empirical research in accounting analysis. For preparing Master students to understand in further academic accounting analysis research, the purpose of the course is to analyze the literatures in selected areas. As a good and patient reader, we must ask what makes a given paper tick: what are the research question and research design? How does the paper borrow from or expand on the related literature? What are the potential problems in model formulation or empirical inference? How can these problems be resolved? By completion of the course, you are expected to learn what the relevant firms' valuation research issues are, how to identify important and unanswered research questions, how to perform a valuation research.

尊重智慧財產權，請勿非法影印。