朝陽科技大學 097學年度第1學期教學大綱
Financial Statement Analysis 財務報表分析

當期課號	1119	**Course Number**	1119
授課教師	柯俊禎	**Instructor**	KO,JIM CHEN
中文課名	財務報表分析	**Course Name**	Financial Statement Analysis
開課單位	財務金融系(四日)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	1 財務報表分析-實務的運用 薛兆亨著 雙葉書廊出版 2 BUSINESS ANALYSIS & VALUATION- USING FINANCIAL STATEMENTS THOMSON PUBLISHED	**Teaching Materials**	1 Financial Statements Analysis YEH-YEH published 2 BUSINESS ANALYSIS & VALUATION- USING FINANCIAL STATEMENTS THOMSON PUBLISHED
成績評量方式	平時成績 20% 期中成績 20% 期末成績 20% 報告成績 40%	**Grading**	Attending Class 20% Midterm exam 20% Final exam 20% Term report 40%
教師網頁			
教學內容	財務報表之認識 財務分析 流動性分析 現金流量分析 長期償債能力分析 資源運用效率分析 投入資本報酬分析 獲利能力分析	**Syllabus**	Understanding Financial Statements Financial Statements Analysis Liquidity analysis Cashflow analysis Capital Structure Analysis Efficiency Analysis Return on Invested Capital Profitability Analysis

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