

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	1130	Course Number	1130
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C	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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