

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	3003	Course Number	3003
授課教師	顏妍怡	Instructor	YEN,HSIN YI
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	嚴玉珠,何玉菁,林鳳儀,賴秀卿編著,財務報表分析,2006,高立圖書有限公司	Teaching Materials	Financial Statement Analysis
成績評量方式	期中考 30% 期末考 30% 出席及上課態度 20% 報告討論 20%	Grading	Mid-term Test 30% Final-term Test 40% Participation 10% Report Discussion 20%
教師網頁	-		
教學內容	教授財務報表分析的基礎概念及方法，使同學能夠應用各種分析方法，了解財務報表中各項資訊，並培養同學提供有關融資決策及投資決策之攸關資訊給利益關係人的能力。上課的內容包括財務報表分析的基本概念、財務報表分析方法、短期償債能力分析、財金流量分析、財務結構分析、週轉率及經營能力分析、獲利能力及成長率分析、財務預測、特殊個案探討	Syllabus	The current course is to use the method of financial statement analysis to understand the actual real world financial statement. This method aims at not only reducing the learning time, but also reduces the gap between academic learning and real world use. The syllabus as follows: 1.Financial Statement Analysis 2.Vertical Analysis and Horizontal Analysis 3.Analysis of Short-Term Repayment Ability 4.Cash Flow Analysis 5.Analysis of financial structure 6.Turnover Rate and Activity Analysis 7.Profitability Analysis and Growth Analysis 8.Financial Forecast

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