

朝陽科技大學 097學年度第2學期教學大綱
Financial Statement Analysis 財務報表分析

當期課號	3040	Course Number	3040
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	財務報表分析 謝劍平 智勝出版	Teaching Materials	Financial Statements Analysis Best Wise published
成績評量方式	平時成績 10% 報告討論 60% 期末成績 30%	Grading	Attending Class 10% Report Discussion 60% Finalexam 30%
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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