# 朝陽科技大學 098學年度第1學期教學大綱
# Financial Statement Analysis 財務報表分析

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| **當期課號** | 1131 | **Course Number** | 1131 |
| **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B | **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- 謝劍平著 再版 智勝出版<br>2 財務報表解析全書 Charles/Eugene 著 許崇源等譯 商周出版 | **Teaching Materials** | 1 Financial Statements Analysis-managerial insight Best-Wise published<br>2 Financial Statement Analysis Charles & Eugene Wiley published |
| **成績評量方式** | 平時成績 20%<br>期中成績 20%<br>期末成績 20%<br>報告成績 40% | **Grading** | Attending Class 20%<br>Midterm exam 20%<br>Final exam 20%<br>Term report 40% |
| **教師網頁** | | | |
| **教學內容** | 財務報表之認識<br>財務分析<br>流動性分析<br>現金流量分析<br>長期償債能力分析<br>資源運用效率分析<br>投入資本報酬分析<br>獲利能力分析 | **Syllabus** | Understanding Financial Statements<br>Financial Statements Analysis<br>Liquidity analysis<br>Cashflow analysis<br>Capital Structure Analysis<br>Efficiency Analysis<br>Return on Invested Capital<br>Profitability Analysis |

尊重智慧財產權，請勿非法影印。