

**朝陽科技大學 098學年度第2學期教學大綱**  
**Financial Statement Analysis 財務報表分析**

當期課號	3081	Course Number	3081
授課教師	顏忻怡	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(四在)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	林鳳儀、賴秀卿、嚴玉珠、何玉菁(2006),財務報表分析,高立圖書有限公司(三版)	Teaching Materials	Financial Statement Analysis
成績評量方式	期中考30% 期末考30% 課堂參與與個案報告40%	Grading	Mid-term exam 30% Final exam 30% Report 40%
教師網頁	-		
教學內容	1.財務報表分析之意義與概述 2.損益表及企業之營業活動 3.資產負債表與企業之投資活動 4.資產負債及股東權益變動表與企業之融資活動 5.現金流量表與企業之各項活動 6.短期流動性分析 7.現金流量之分析 8.企業償債能力與財務結構分析 9.企業獲利能力之分析 10.投資報酬率與企業經營能力	Syllabus	1. Basic Concept of Financial Statement Analysis 2. Method of Financial Statement Analysis 3. An Analysis of Enterprise's Short-term Payment 4. Cash Flow Analysis 5. Financial Structure Analysis 6. Turnover and Management Ability Analysis 7. Profitability and Profitable Growth Analysis 8. Financial Budgets 9. Special Cases

尊重智慧財產權，請勿非法影印。