

朝陽科技大學 099學年度第2學期教學大綱
Financial Statement Analysis 財務報表分析

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| 當期課號 | 3025 | Course Number | 3025 |
| 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 | 1 財務報表分析- 謝劍平著 再版 智勝出版 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 2 Financial Statement Analysis Charles & Eugene Wiley 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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