

國立台灣科技大學 114學年 第2學期 課程大綱

Spring 2026 NTUST Course Outline

授課教師：馬蓉

Instructor:

課程名稱：財務報表分析

Course Title : Financial Statement Analysis

2026/5/6

<p>課程代號： BA3313701 Course Code</p> <p>學分數： 3 Credits</p>	<p>必選修：選修/半學年 Required/Elective: Elective/Half Yr.</p> <p>先修課程： Prerequisites</p>
<p>節次教室： R2(IB-509) R3(IB-509) R4(IB-509) Time/Location</p>	
<p>專業核心能力： 財金專業能力 Core Professional Competencies</p>	
<p>課程網址： Course Website</p>	
<p>課程宗旨： 本課程將幫助學生了解，財務報表分析是一個在短時間內理解企業運作的成熟技能；閱讀企業經營狀況的一種系統方法和邏輯。同學們可以在本課程中學到快速解讀基本財務三表及認識各比率分析技術的構成與分析要點，以掌握到企業運作狀態及其風險或機會。此外，分析數據和信息將是估值的基礎，將適用於投資、併購、貸款、財務風險控制等諸多實際案例。期末將請同學分組提報案例實作分析並進行指導。</p> <p>Course Objectives</p>	
<p>課程大綱： Outline of Lectures</p>	

財務分析是一種系統方法幫助我們快速掌握一企業的經營狀態,並進而應用作為企業評價的基礎,在此基礎上得以發展出投資融資等評估及風險控管的要素。唯要注意,分析的資料本身需正確,才能確保分析結果之成立。另需重視環境變化對分析內容之解讀,免陷於數字迷思。主要課綱如下:

財務活動與企業經營之關係

會計學的再認識

認識基本財務三表

財務分析架構

安定力-資本結構分析

償債力-長短期償債分析(含現金流量分析)

活動力(經營力或稱週轉力)分析

獲利力分析

成長力分析

財務分析與投融資評估之應用

個案研究與報告 Financial analysis is a systematic process of helping us quickly grasp a company's financial conditions and operating results, and then is used to determine the basis of a firm's value. Based on the mechanism, the elements of investment/financing assessment and risk control could be developed. But to notice the accuracy of the data itself being used, the view of these results obtained from the analysis could be tenable. Additionally, we need to pay attention to the impacts of environmental changes on the analytical contents and not to be caught in number myth. The course outlines are as follows:

Financial Activities and Business Operations

The Re-understanding of Accounting

Understanding of the Three Financial Statements

The Framework of Financial Analysis

The Power of Safty - Capital Structure Analysis

The Power of Solvency - Long- and Short-Term Debt Paying Analysis (including Cash Flow Analysis)

Activity ( Operating or known as Turnover Metrics) Analysis

Profitability Analysis

Growth Analysis

The Applications of Financial Analysis and Investment/Financing Assessment

Case Studies and Reports

授課方式: 講授 Lecture: 60%  
Method of Instruction 分組討論 Group discussion: 15%  
案例研討 Case study: 10%  
操做練習 Practical exercises: 15%  
講授 Lecture: %

教科書: 財務報表分析概論 智勝 謝劍平著  
Textbooks

參考書目:  
References

修課須知:  
Notice

評量方式:  
Grading

備註說明: 須修讀過會計學  
Notes