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：陳思妤

Instructor:Szu-Yu Chen

課程名稱：財報分析

Course Title：Financial Statement Analysis

2026/11/3

課程代號：FN5201701 Course Code 學分數：3 Credits	必選修：選修/半學年 Required/Electve:Elective/Half Yr. 先修課程： Prerequisites
節次教室：R2(IB-608) R3(IB-608) R4(IB-608) Time/Location	
專業核心能力： Core Professional Competencies	
課程網址： Course Website	

課程宗旨：Course Objectives

本課程旨在培養學生在 IFRS 架構下進行財務報表分析與企業評價的能力。課程內容涵蓋策略分析、會計分析、財務分析與前景分析，協助學生理解如何運用財務報表及各類可取得資訊評估企業整體表現。透過這些分析能力，學生得以應用於個股分析、信用評等、企業併購評估、IPO分析、以及企業負債與股利政策的判斷。課程將以八個指定課本個案進行課堂討論與解析。第14週時會安排一次完整的綜合個案分析，整合前述分析工具，評估個案公司的目標股價與信用評等，以達到理論與實務並重之學習成效。

This course equips students with the knowledge and skills necessary to conduct comprehensive business analysis and valuation. Through a blend of theoretical frameworks, practical applications, and real-world case studies, students will develop proficiency in analysing financial statements, forecasting future performance, and determining the value of businesses. It will discuss topics such as business analysis, accounting analysis, and financial statement analysis. This course aims to develop students' capabilities of critically evaluating financial reporting issues, conducting equity analysis in the context of IPOs and M&As, and providing informed insights to stakeholders such as equity investors and corporate lenders.

課程大綱：Outline of Lectures

1 Introduction to Business Analysis and Valuation
2 Introduction to fundamental analysis (Ch1)
3 Strategy analysis (Ch2)
4 Accounting analysis (Ch3)
5 Accounting analysis (Ch4)
6 Financial analysis: Ratio and cash flow (Ch5)
7 Forecasting (Ch6)
8 Case analysis
9 Valuation theory and concepts (Ch7)
10 Valuation implementation (Ch8)
11 Equity security analysis (Ch9)
12 Credit analysis (Ch10)
13 M&A (Ch11)

授課方式：Method of Instruction

講授 Lecture：35%

分組討論 Group discussion：30%

案例研討 Case study：25%

操做練習 Practical exercises：10%

	講授 Lecture：%
教科書： Textbooks	中文版授課、英文版個案：Krishna G. Palepu, Paul M. Healy, Erik Peek. (2022). Business analysis and valuation, 6th edition (IFRS edition), Cengage Learning.
參考書目： References	Provided on Moodle
修課須知： Notice	課程授課會以中文為主，然教材與個案皆為英文；本課程有配助教，助教會於課程中協助大家解個案。
評量方式： Grading	Midterm exam (25%), Group assignment and presentation (35%), Attendance & participation (40%)
備註說明： Notes	Pre-requisites: 1. Accounting 2. Corporate Finance/Financial Management