



課 綱 Course Outline

管理學院會計與資訊管理國際學士班學士班

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| 中文課程名稱 Course Name in Chinese | 財務報表分析 | | | | |
| 英文課程名稱 Course Name in English | Financial Statement Analysis | | | | |
| 科目代碼 Course Code | ACIM20090 | 班 別 Degree | 學士班 Bachelor' s | | |
| 修別 Type | 學程 Program | 學分數 Credit(s) | 3.0 | 時 數 Hour(s) | 3.0 |
| 先修課程 Prerequisite | | | | | |
| 課程目標 Course Objectives | | | | | |
| The objective of this course is to provide students with a comprehensive understanding of financial statement analysis, focusing on the core skills needed to assess a company' s financial health and operational performance. Through topics such as liquidity, solvency, profitability, and cash flow analysis, as well as the evaluation of financial reporting quality and fraud detection, students will learn to interpret key financial statements and apply various analytical techniques. | | | | | |
| 系教育目標 Dept.' s Education Objectives | | | | | |
| 1 | 培養結合理論與實務之會計資訊專業人才 | | | | |
| 2 | 培養多元視野與跨領域整合能力之會計資訊專業人才 | | | | |
| 3 | 培養專業能力與品德操守並重之會計資訊專業人才 | | | | |
| 系專業能力 Basic Learning Outcomes | | | | 課程目標與系專業能力相關性 Correlation between Course Objectives and Dept.' s Education Objectives | |
| A | 兼具會計資訊理論與實務操作及專業知識，具備跨領域解決問題能力 | | | ● | |
| B | 具有良好之會計資訊理論基礎與分析能力，具備相關領域升學或就業之知識與能力 | | | ● | |
| C | 具備以資訊技術協助企業運作與商業管理之知識與應用能力 | | | ○ | |

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| D | 具有會計資訊、風險控管、電腦審計與稅務整合能力 | ● |
| E | 具備超然獨立並嚴格遵守會計資訊專業倫理的道德勇氣 | ○ |
| F | 具備團隊合作、國際視野、創造性思考及良好的外語能力 | ○ |

圖示說明Illustration：● 高度相關 Highly correlated ○ 中度相關 Moderately correlated

| 課程大綱 Course Outline | |
|---|---|
| 1. | Basic Concepts of Financial Statement Analysis |
| 2. | Review of Financial Statements |
| 3. | Solvency Analysis |
| 4. | Profitability Analysis |
| 5. | Cash Flow Analysis |
| 6. | Equity Analysis |
| 7. | Financial Reporting Quality and Fraud Detection |
| 資源需求評估（師資專長之聘任、儀器設備的配合．．．等） Resources Required (e.g. qualifications and expertise, instrument and equipment, etc.) | |
| 課程要求和教學方式之建議 Course Requirements and Suggested Teaching Methods | |
| 其他 Miscellaneous | |
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