

國立東華大學
教學計劃表 Syllabus

課程名稱(中文) Course Name in Chinese	財務報表分析			學年/學期 Academic Year/Semester	113/2
課程名稱(英文) Course Name in English	Financial Statement Analysis				
科目代碼 Course Code	ACIM20090	系級 Department & Year	學二	開課單位 Course-Offering Department	會計與資訊管理國際學士班
修別 Type	學程 Program	學分數/時間 Credit(s)/Hour(s)		3.0/3.0	
授課教師 Instructor	/許芙瑄				
先修課程 Prerequisite					
課程描述 Course Description					
Financial statements act as a business health report, providing critical insights that enable investors, creditors, and managers to make well-informed decisions. Investors aim to identify profitable and stable investment opportunities, creditors seek confidence in repayment ability, and managers leverage these insights to refine strategies and adjust investment levels. Comparing financial statements with industry peers further helps evaluate market positioning and competitiveness. This course will introduce the techniques of financial statement analysis, equipping students with the ability to assess and interpret a company's financial and operational condition.					
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				○
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					
授課進度表 Teaching Schedule & Content					
週次Week	內容 Subject/Topics				備註Remarks
1	2/21: Course Introduction				
2	2/28: Peace Memorial Day (Holiday)				

3	3/7: Basic Concepts of Financial Statement Analysis	
4	3/14: Techniques of Financial Statement Analysis	
5	3/21: Liquidity and Short-Term Solvency Analysis	
6	3/28: Long-Term Solvency Analysis	
7	4/4: Spring Break	
8	4/11: Profitability Analysis	Quiz
9	4/18: Midterm Exam	
10	4/25: Cash Flow Analysis	
11	5/2: Equity Analysis	
12	5/9: Financial Reporting Quality and Fraud Detection	Quiz
13	5/16: Group Project - Presentations	
14	5/23: Group Project - Presentations	
15	5/30: Dragon Boat Festival (Holiday)	
16	6/6: Group Project - Presentations	
17	6/13: Final Exam	
18	Flexible	

教學策略 Teaching Strategies

- ☐ 課堂講授 Lecture
 ☐ 分組討論 Group Discussion
 ☐ 參觀實習 Field Trip
☐ 其他 Miscellaneous:

教學創新自評 Teaching Self-Evaluation

創新教學(Innovative Teaching)

- ☐ 問題導向學習(PBL)
 ☐ 團體合作學習(TBL)
 ☐ 解決導向學習(SBL)
☐ 翻轉教室 Flipped Classroom
 ☐ 磨課師 Moocs

社會責任(Social Responsibility)

- ☐ 在地實踐 Community Practice
 ☐ 產學合作 Industry-Academia Cooperation

跨域合作(Transdisciplinary Projects)

- ☐ 跨界教學 Transdisciplinary Teaching
 ☐ 跨院系教學 Inter-collegiate Teaching

- ☐ 業師合授 Courses Co-taught with Industry Practitioners

其它 other:

學期成績計算及多元評量方式 Grading & Assessments									
配分項目 Items	配分比例 Percentage	多元評量方式 Assessments							
		測驗 會考	實作 觀察	口頭 發表	專題 研究	創作 展演	卷宗 評量	證照 檢定	其他
平時成績(含出席) General Performance (Attendance Record)	25%	✓							Class Participation 15%、Quiz 10%
期中考成績 Midterm Exam	25%	✓							
期末考成績 Final Exam	25%	✓							
作業成績 Homework and/or Assignments									
其他 Miscellaneous (Group Project)	25%			✓					
評量方式補充說明 Grading & Assessments Supplemental instructions									
教科書與參考書目 (書名、作者、書局、代理商、說明) Textbook & Other References (Title, Author, Publisher, Agents, Remarks, etc.)									
Instructor's handouts									
課程教材網址(含線上教學資訊,教師個人網址請列位於本校內之網址) Teaching Aids & Teacher's Website(Including online teaching information. Personal website can be listed here.)									
其他補充說明 (Supplemental instructions) The teaching schedule is subject to change.									