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②图玄束華大學

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			
課程名稱(英文) Course Name in English	Financial Statement Analysis							
科目代碼 Course Code	AC1M20090	系級 Department 學二 & Year		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 Credit(s)/Hou		;	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.

	条專業能力 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	•
В	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	•
С	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	0
D	具有會計資訊、風險控管、電腦審計與稅務整合能力	•
Е	具備超然獨立並嚴格遵守會計資訊專業倫理的道德勇氣	0
F	具備團隊合作、國際視野、創造性思考及良好的外語能力	0

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Mi	scellaneous:					
	b/ 紹 な) か/ ム ht Tr1.' C.1.f F1'					
教學創新自評 Teaching Self-Evaluation 創新教學(Innovative Teaching)						
		享受(SRI)				
上 翻轉教室 Flipped Classroom 上 磨課師 Moocs 社會責任(Social Responsibility)						
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	配分比例	多元評量方式 Assessments							
Items	Percentage	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(含出缺席) 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.