

中山大學管理學院 109-1 學期 線上課程

課程名稱：財務報表分析 FINANCIAL STATEMENT ANALYSIS

課號：CM408

● 授課教師：蔡佳芬

● 課程主旨：

本課程分為二部份：

1. 了解合併四大財務報表:包括合併資產負債表、合併損益表、合併現金流量表及合併股東權益變動表。
2. 應用財務比率進行短期流動性、長期流動性、營運績效及效率及獲利能力評估。

There are two parts to this course. The first part is to understand financial statements, including consolidated balance sheet, consolidated income statement, consolidated cash flow statement, and consolidated statement of changes in equity. The second part is to learn how to apply financial ratios to evaluate firms' short-term liquidity, capital structure, and long-term solvency, operating performance, and efficiency as well as profitability.

● 課程學習目標：

1. 學生能夠站在債權人、經理人或者投資者的角色深入地解讀財務數字。(To prepare students to interpret and analyze financial statements in the role of creditors, managers, or investors.)
2. 學生能夠深入閱讀財務報表，比較公司財務特性的差異、融資及投資決策以及獲利或者風險相關議題。(Students will be able to read financial statements in-depth and compare differences in company's business characteristics, financing, and investment decisions, and profit or risk-related issues.)