

開南管理學院 九十四年度第二學期 財務金融 學系科目教學計劃表

科目代碼	科目名稱	授課教師	修別	開課年級	學分數	每週時數
中文	財務報表分析	徐志順	必修	三年級	3	3
英文	<b>Financial Statements Analysis</b>	先修課程	會計學一；會計學二			
教學目標	The purpose of this course is to help students better understand the elements of various financial statements, from a analytical approach. The emphasis will be on both a sound theoretical framework for financial statement analysis and corporate valuation and a thorough discussion of how valuations are actually done in the real world. Special emphasis will be on the special industry and earning management issues. We will cover the accounting and					
實施方法	√講解法。√實作法。□討論法。□演習法。□問答法。□其他( )。					
評量方式	期中測驗 30%。期末測驗 30%。平時成績 40%。其他( )成績□□%。					
授課使用及參考書籍	A. Gibson, Charles H., Financial Reporting & Analysis: Using Financial Accounting Information, 9 <sup>th</sup> Ed, 2004, Thomsom: South-western B. 郭敏華 著 財務報表分析：評價應用 再版 智勝文化 2004 台北市 C. 王泰昌、林修葺、林蕙真、陳智瀛、張麗真等著 財務分析 二版 證券暨期貨市場發展基金會 2004					
W1	An Introduction to Financial Reporting and Financial Statements : (A: Ch1&Ch4, B: Ch3, Ch5&Ch6)					
W2	The Concept and basic analysis of financial statements (A: Ch5, B: Ch2, Ch4&Ch8)					
W3	Liquidity of Short-term Assets and Related Debt-Paying Ability : (A: Ch6, B: Ch11-12)					
W4	Liquidity of Short-term Assets and Related Debt-Paying Ability : (A: Ch6, B: Ch11-12)					
W5	Review & Quiz					
W6	Long-term Debt-Paying Ability : (A: Ch7, B: Ch12)					
W7	Long-term Debt-Paying Ability : (A: Ch7, B: Ch12)					
W8	Profitability : (A: Ch8, B: Ch9-10)					
W9	Review & Quiz					
W10	Mid-Term Examination (Crossing My Fingers for You!)					
W11	For the Investor: Risk Analysis : (A: Ch9, B: Ch14)					
W12	For the Investor: EPS : (A: Ch9)					
W13	Statement of Cash Flows : (A: Ch10)					
W14	Statement of Cash Flows : (A: Ch10)					
W15	Expanded Analysis : (A: Ch11)					
W16	Special Topics : Special Industries and Earnings Management (A: Ch12, B7)					
W17	Review & Quiz					
W18	Final Examination (Crossing My Fingers for You!)					