

97-2 Preliminary Syllabus, Da-Yeh Univ

| Information | | | |
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| Title | 財務報表分析 | Serial No. / ID | 2713 / GMN5703 |
| Dept. | 管理學院碩士在職專班 | School System / Class | 碩士在職專班1年1班 |
| Lecturer | 謝茵如 | Full or Part-time | 專任 |
| Required / Credit | Optinal / 3 | Graduate Class | NO |
| Time / Place | (二)ABC / B409 | Language | Chinese |

| Introduction |
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| <p>Students need to understand the Financial statement analysis of a firm, Method used by interested parties such as investors, creditors, and management to evaluate the past, current, and projected conditions and performance of the firm. Ratio analysis is the most common form of financial analysis. It provides relative measures of the firm's conditions and performance. horizontal analysis and vertical analysis are also popular forms. Horizontal analysis is used to evaluate the trend in the accounts over the years, while vertical analysis, also called a common size financial statement, discloses the internal structure of the firm. It indicates the existing relationship between sales and each income statement account. It shows the mix of assets that produce income and the mix of the sources of capital, whether by current or long-term debt or by equity funding.</p> |

| Outline |
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| <p>First week: PSC Second week: PST Third week: PC Fourth week: PSC Fifth week: SC Sixth week: EC Seventh week: EC Eighth week: SP Ninth week: SPT Tenth week: SPE Eleventh week: SPT Twelfth week: SPT Thirteenth: SCP Fourteenth: SCP Fifteenth: SCPS Sixteenth: CS Seventeenth: CSEP</p> |

| Prerequisite |
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| accounting |