

朝陽科技大學
最近3年財務分析表
103學年度至105學年度

全29頁第28頁
單位：新臺幣元

項目	計算公式	計算數據及比率		
		105學年度	104學年度	103學年度
學雜費收入占總收入比率(%)	$\frac{\text{學雜費收入}}{\text{總收入}} \times 100\%$	$\frac{1,524,644,620}{2,304,140,538} \times 100\% = 66.17\%$	$\frac{1,558,338,236}{2,350,709,927} \times 100\% = 66.29\%$	$\frac{1,561,462,189}{2,270,728,148} \times 100\% = 68.76\%$
學雜費收入變動率(%)	$\frac{(\text{本學年度學雜費收入}-\text{上學年度學雜費收入})}{\text{上學年度學雜費收入}} \times 100\%$	$\frac{(1,524,644,620-1,558,338,236)}{1,558,338,236} \times 100\% = -2.16\%$	$\frac{(1,558,338,236-1,561,462,189)}{1,561,462,189} \times 100\% = -0.20\%$	$\frac{(1,561,462,189-1,551,579,728)}{1,551,579,728} \times 100\% = 0.64\%$
流動比率(%)	$\frac{\text{流動資產}}{\text{流動負債}} \times 100\%$	$\frac{1,424,744,586}{425,002,257} \times 100\% = 335.23\%$	$\frac{1,346,411,306}{447,232,703} \times 100\% = 301.05\%$	$\frac{1,236,226,478}{438,383,377} \times 100\% = 282.00\%$
速動比率(%)	$\frac{(\text{流動資產}-\text{材料}-\text{預付款項})}{\text{流動負債}} \times 100\%$	$\frac{(1,424,744,586-0-20,441,959)}{425,002,257} \times 100\% = 330.42\%$	$\frac{(1,346,411,306-0-21,392,099)}{447,232,703} \times 100\% = 296.27\%$	$\frac{(1,236,226,478-0-56,546,832)}{438,383,377} \times 100\% = 269.10\%$
現金流量比率(%)	$\frac{\text{營運活動現金流量}}{\text{流動負債}} \times 100\%$	$\frac{420,982,617}{425,002,257} \times 100\% = 99.05\%$	$\frac{432,067,139}{447,232,703} \times 100\% = 96.61\%$	$\frac{483,169,908}{438,383,377} \times 100\% = 110.22\%$
累積餘絀比率(%)	$\frac{(\text{累積餘絀}+\text{未指定用途權益基金})}{\text{總資產}} \times 100\%$	$\frac{(133,329,516+5,158,070,860)}{7,017,346,681} \times 100\% = 75.40\%$	$\frac{(170,464,783+4,947,529,236)}{6,678,770,633} \times 100\% = 76.63\%$	$\frac{(557,263,227+4,413,602,121)}{6,374,231,756} \times 100\% = 77.98\%$
資產效率率(%)	$\frac{\text{本期餘絀}}{(\text{期初總資產}+\text{期末總資產})} \times 100\%$	$\frac{336,488,848}{(6,678,770,633+7,017,346,681)} \times 100\% = 4.91\%$	$\frac{251,208,357}{(6,374,231,756+6,678,770,633)} \times 100\% = 3.85\%$	$\frac{296,728,671}{(6,317,695,131+6,374,231,756)} \times 100\% = 4.68\%$



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負債比率 (%)	$\frac{(\text{負債總額}-\text{應付代管資產})}{(\text{資產總額}-\text{代管資產淨額})} * 100\%$	$\frac{(458,605,011-5,491,649)}{(7,017,346,681-5,491,649)} * 100\%$ =6.46%	$\frac{(487,031,403-5,792,102)}{(6,678,770,633-5,792,102)} * 100\%$ =7.21%	$\frac{(465,893,413-4,940,169)}{(6,374,231,756-4,940,169)} * 100\%$ =7.24%
負債變動率 (%)	$\frac{(\text{總負債期末餘額}-\text{總負債期初餘額})}{\text{總負債期初餘額}} * 100\%$	$\frac{(458,605,011-487,031,403)}{487,031,403} * 100\%$ =-5.84%	$\frac{(487,031,403-465,893,413)}{465,893,413} * 100\%$ =4.54%	$\frac{(465,893,413-499,936,437)}{499,936,437} * 100\%$ =-6.81%
舉債指數	$\frac{(\text{貨幣性負債}-\text{貨幣性資產})}{\text{扣減不動產支出前現金餘絀}}$	$\frac{(225,456,997-3,527,610,957)}{274,364,626}$ =0.00	$\frac{(265,328,433-3,169,083,566)}{269,423,659}$ =0.00	$\frac{(244,986,730-2,842,140,407)}{346,434,078}$ =0.00

