

朝陽科技大學
最近3年財務分析表
109學年度至111學年度

全2頁第1頁
貨幣單位：新臺幣元

項目	計算公式	計算數據及比率		
		111學年度	110學年度	109學年度
學雜費收入占總收入比率(%)	學雜費收入 / 總收入 * 100%	$\frac{1,296,172,808}{2,276,781,124} * 100\% = 56.93\%$	$\frac{1,342,971,656}{2,302,593,505} * 100\% = 58.32\%$	$\frac{1,377,547,971}{2,269,956,844} * 100\% = 60.69\%$
流動比率(%)	流動資產 / 流動負債 * 100%	$\frac{2,585,672,022}{420,814,260} * 100\% = 614.44\%$	$\frac{2,170,610,133}{493,741,574} * 100\% = 439.62\%$	$\frac{2,012,467,925}{515,004,981} * 100\% = 390.77\%$
負債比率(%)	$\frac{(\text{負債總額} - \text{應付代管資產})}{(\text{資產總額} - \text{代管資產淨額})} * 100\%$	$\frac{(480,516,299 - 12,214,429)}{(8,415,888,345 - 12,214,429)} * 100\% = 5.57\%$	$\frac{(548,620,488 - 9,578,646)}{(8,262,066,645 - 9,578,646)} * 100\% = 6.53\%$	$\frac{(564,784,631 - 8,505,732)}{(8,163,625,359 - 8,505,732)} * 100\% = 6.82\%$
學雜費收入變動率(%)	$\frac{(\text{本學年度學雜費收入} - \text{上學年度學雜費收入})}{\text{上學年度學雜費收入}} * 100\%$	$\frac{(1,296,172,808 - 1,342,971,656)}{1,342,971,656} * 100\% = -3.48\%$	$\frac{(1,342,971,656 - 1,377,547,971)}{1,377,547,971} * 100\% = -2.51\%$	$\frac{(1,377,547,971 - 1,409,524,454)}{1,409,524,454} * 100\% = -2.27\%$
現金餘絀變動率(%)	$\frac{(\text{本學年度扣減不動產前現金餘絀} - \text{上學年度扣減不動產前現金餘絀})}{\text{本學年度總收入}} * 100\%$	$\frac{(45,683,756 - 85,953,503) - 2,276,781,124}{2,276,781,124} * 100\% = -1.77\%$	$\frac{(85,953,503 - 230,641,166) - 2,302,593,505}{2,302,593,505} * 100\% = -6.28\%$	$\frac{(230,641,166 - 186,335,823) - 2,269,956,844}{2,269,956,844} * 100\% = 1.95\%$
本期餘絀比率(%)	本期餘絀 / 總收入 * 100%	$\frac{113,384,956}{2,276,781,124} * 100\% = 4.98\%$	$\frac{168,861,155}{2,302,593,505} * 100\% = 7.33\%$	$\frac{246,242,219}{2,269,956,844} * 100\% = 10.85\%$
現金流量比率(%)	$\frac{(\text{營運活動現金流量} + \text{附屬機構淨匯回數} - \text{購置動產} - \text{無形資產} + \text{其他資產現金支出})}{\text{流動負債}} * 100\%$	$\frac{(204,035,126 + 6,891,947 - 158,351,370)}{420,814,260} * 100\% = 12.49\%$	$\frac{(284,374,308 + 4,593,412 - 198,937,948)}{493,741,574} * 100\% = 18.23\%$	$\frac{(376,606,335 + 7,230,559 - 146,174,360)}{515,004,981} * 100\% = 46.15\%$
速動比率(%)	$\frac{(\text{流動資產} - \text{存貨} - \text{預付款項})}{\text{流動負債}} * 100\%$	$\frac{(2,585,672,022 - 0 - 21,048,533)}{420,814,260} * 100\% = 609.44\%$	$\frac{(2,170,610,133 - 0 - 14,155,600)}{493,741,574} * 100\% = 436.76\%$	$\frac{(2,012,467,925 - 0 - 11,790,812)}{515,004,981} * 100\% = 388.48\%$
負債權益比率(%)	$\frac{\text{總負債期末餘額}}{(\text{累積餘絀} + \text{未指定用途權益基金})} * 100\%$	$\frac{480,516,299}{(1,034,781,616 + 6,184,111,153)} * 100\% = 6.66\%$	$\frac{548,620,488}{(874,288,586 + 6,231,079,102)} * 100\% = 7.72\%$	$\frac{564,784,631}{(909,005,691 + 5,978,372,720)} * 100\% = 8.20\%$



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短期可用資金比率	【現金及銀行存款 + 流動金融資產 + 應收款項 - (流動負債 - 預收款項 + 存入保證金 + 應付退休及離職金)】 / 人事費總額(含退休撫卹及超額年金給付) * 100%	2,331,073,734+144,640,444+88,909,311-(420,814,260-233,462,531+47,487,610+0) 1,106,960,072 *100% =210.47%	2,100,579,590+0+55,874,943-(493,741,574-280,416,038+45,300,268+0) 1,088,623,123 *100% =174.33%	1,826,863,862+90,000,000+83,813,251-(515,004,981-284,778,389+41,273,918+0) 1,057,422,432 *100% =163.53%
短期可用資金	現金及銀行存款 + 流動金融資產 + 應收款項 - (流動負債 - 預收款項 + 存入保證金 + 應付退休及離職金)	2,331,073,734+144,640,444+88,909,311-(420,814,260-233,462,531+47,487,610+0) =2,329,784,150	2,100,579,590+0+55,874,943-(493,741,574-280,416,038+45,300,268+0) =1,897,828,729	1,826,863,862+90,000,000+83,813,251-(515,004,981-284,778,389+41,273,918+0) =1,729,176,603
舉債指數	(貨幣性負債 - 貨幣性資產) / 扣減不動產支出前現金餘絀	(234,839,339-4,640,521,826) 45,683,756 =0.00	(258,625,804-4,483,816,741) 85,953,503 =0.00	(271,500,510-4,447,775,175) 230,641,166 =0.00

