

朝陽科技大學
最近3年財務分析表
105學年度至107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		
		107學年度	106學年度	105學年度
學雜費收入占總收入比率(%)	學雜費收入 / 總收入 * 100%	$\frac{1,446,679,940}{2,312,935,310} * 100\% = 62.55\%$	$\frac{1,467,216,523}{2,265,142,080} * 100\% = 64.77\%$	$\frac{1,524,644,620}{2,304,140,538} * 100\% = 66.17\%$
流動比率(%)	流動資產 / 流動負債 * 100%	$\frac{1,839,037,861}{384,603,281} * 100\% = 478.16\%$	$\frac{1,648,964,529}{394,283,110} * 100\% = 418.22\%$	$\frac{1,424,744,586}{425,002,257} * 100\% = 335.23\%$
負債比率(%)	$\frac{(\text{負債總額} - \text{應付代管資產})}{(\text{資產總額} - \text{代管資產淨額})} * 100\%$	$\frac{(424,218,110 - 5,815,430)}{(7,494,715,683 - 5,815,430)} * 100\% = 5.59\%$	$\frac{(429,875,104 - 5,875,925)}{(7,256,732,419 - 5,875,925)} * 100\% = 5.85\%$	$\frac{(458,605,011 - 5,491,649)}{(7,017,346,681 - 5,491,649)} * 100\% = 6.46\%$
學雜費收入變動率(%)	$\frac{(\text{本學年度學雜費收入} - \text{上學年度學雜費收入})}{\text{上學年度學雜費收入}} * 100\%$	$\frac{(1,446,679,940 - 1,467,216,523)}{1,467,216,523} * 100\% = -1.40\%$	$\frac{(1,467,216,523 - 1,524,644,620)}{1,524,644,620} * 100\% = -3.77\%$	$\frac{(1,524,644,620 - 1,558,338,236)}{1,558,338,236} * 100\% = -2.16\%$
現金餘絀變動率(%)	$\frac{(\text{本學年度扣減不動產前現金餘絀} - \text{上學年度扣減不動產前現金餘絀})}{\text{本學年度總收入}} * 100\%$	$\frac{(154,706,490 - 223,125,371)}{2,312,935,310} * 100\% = -2.96\%$	$\frac{(223,125,371 - 274,364,626)}{2,265,142,080} * 100\% = -2.26\%$	$\frac{(274,364,626 - 269,423,659)}{2,304,140,538} * 100\% = 0.21\%$
本期餘絀比率(%)	本期餘絀 / 總收入 * 100%	$\frac{239,324,549}{2,312,935,310} * 100\% = 10.35\%$	$\frac{286,874,804}{2,265,142,080} * 100\% = 12.66\%$	$\frac{336,488,848}{2,304,140,538} * 100\% = 14.60\%$
現金流量比率(%)	$\frac{(\text{營運活動現金流量} + \text{附屬機構淨匯回數} - \text{購置動產、無形資產及其他資產現金支出})}{\text{流動負債}} * 100\%$	$\frac{(326,804,312 + 6,973,716 - 172,366,298)}{384,603,281} * 100\% = 41.97\%$	$\frac{(358,271,111 + 5,855,152 - 135,223,835)}{394,283,110} * 100\% = 58.06\%$	$\frac{(420,982,617 + 6,470,842 - 146,862,742)}{425,002,257} * 100\% = 66.02\%$
速動比率(%)	$\frac{(\text{流動資產} - \text{存貨} - \text{預付款項})}{\text{流動負債}} * 100\%$	$\frac{(1,839,037,861 - 0 - 20,330,855)}{384,603,281} * 100\% = 472.88\%$	$\frac{(1,648,964,529 - 0 - 23,513,370)}{394,283,110} * 100\% = 412.25\%$	$\frac{(1,424,744,586 - 0 - 20,441,959)}{425,002,257} * 100\% = 330.42\%$
負債權益比率(%)	$\frac{\text{總負債期末餘額} / (\text{累積餘絀} + \text{未指定用途權益基金}) * 100\%$	$\frac{424,218,110}{(613,196,528 + 5,556,115,360)} * 100\% = 6.88\%$	$\frac{429,875,104}{(533,035,439 + 5,383,814,309)} * 100\% = 7.27\%$	$\frac{458,605,011}{(469,818,364 + 5,158,070,860)} * 100\% = 8.15\%$

※註：有關106學年度決算數值，為會計師財務簽證重分類後之數值



朝陽科技大學
最近3年財務分析表
105學年度至107學年度

全2頁第2頁
貨幣單位：新臺幣元

項目	計算公式	計算數據及比率		
		107學年度	106學年度	105學年度
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-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%	1,671,296,260+119,903,607+27,507,139-(384,603,281-214,874,767+33,799,399+0) 1,047,208,680 *100% =154.24%	1,578,644,886+15,000,000+31,806,273-(394,283,110-237,077,247+29,716,069+0) 1,022,917,903 *100% =140.63%	1,294,250,161+84,957,514+25,094,952-(425,002,257-227,656,365+28,111,105+0) 1,012,622,780 *100% =116.42%
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)	1,671,296,260+119,903,607+27,507,139-(384,603,281-214,874,767+33,799,399+0) =1,615,179,093	1,578,644,886+15,000,000+31,806,273-(394,283,110-237,077,247+29,716,069+0) =1,438,529,227	1,294,250,161+84,957,514+25,094,952-(425,002,257-227,656,365+28,111,105+0) =1,178,845,630
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	(203,527,913-4,020,724,193) 154,706,490 =0.00	(186,921,932-3,778,201,526) 223,125,371 =0.00	(225,456,997-3,527,610,957) 274,364,626 =0.00

※註：有關106學年度決算數值，為會計師財務簽證重分類後之數值

