編號：210

朝陽科技大學

最近3年財務分析表

111學年度至113學年度

全1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		
		113學年度	112學年度	111學年度
學雜費收入占總收入比率(%)	學雜費收入 / 總收入 * 100%	1,249,578,941 2,336,914,564 *100% =53.47%	1,254,794,777 2,243,171,125 *100% =55.94%	1,296,172,808 2,276,781,124 *100% =56.93%
流動比率(%)	流動資產 / 流動負債 * 100%	2,780,857,412 472,148,990 *100% =588.98%	2,791,832,272 738,250,100 *100% =378.17%	2,585,672,022 420,814,260 *100% =614.44%
負債比率(%)	(負債總額 - 應付代管資產) / (資產總額 - 代管資產淨額) * 100%	(521,554,097-13,774,739) (8,456,132,666-13,774,739) *100% =6.01%	(796,062,615-12,641,812) (8,742,545,839-12,641,812) *100% =8.97%	(480,516,299-12,214,429) (8,415,888,345-12,214,429) *100% =5.57%
學雜費收入變動率(%)	(本學年度學雜費收入 - 上學年度學雜費收入) / 上學年度學雜費收入 * 100%	(1,249,578,941-1,254,794,777) 1,254,794,777 *100% =-0.42%	(1,254,794,777-1,296,172,808) 1,296,172,808 *100% =-3.19%	(1,296,172,808-1,342,971,656) 1,342,971,656 *100% =-3.48%
現金餘絀變動率(%)	(本學年度扣減不動產前現金餘絀 - 上學年度扣減不動產前現金餘絀) / 本學年度總收入 * 100%	(-106,553,314-99,520,739) 2,336,914,564 *100% =-8.82%	(99,520,739-45,683,756) 2,243,171,125 *100% =2.40%	(45,683,756-85,953,503) 2,276,781,124 *100% =-1.77%
本期餘絀比率(%)	本期餘絀 / 總收入 * 100%	54,678,811 2,336,914,564 *100% =2.34%	-118,106,932 2,243,171,125 *100% =-5.27%	113,384,956 2,276,781,124 *100% =4.98%
現金流量比率(%)	(營運活動現金流量 + 附屬機構淨匯回數 - 購置動產、無形資產及其他資產現金支出) / 流動負債 * 100%	(25,883,561+4,277,136-132,462,113) 472,148,990 *100% =-21.67%	(360,705,672+6,772,180-261,184,933) 738,250,100 *100% =14.40%	(204,035,126+6,891,947-158,351,370) 420,814,260 *100% =12.49%
速動比率(%)	(流動資產 - 存貨 - 預付款項) / 流動負債 * 100%	(2,780,857,412-0-17,851,997) 472,148,990 *100% =585.20%	(2,791,832,272-0-17,712,488) 738,250,100 *100% =375.77%	(2,585,672,022-0-21,048,533) 420,814,260 *100% =609.44%
負債權益比率(%)	總負債期末餘額 / (累積餘絀 + 未指定用途權益基金) * 100%	521,554,097 (1,103,213,238+6,216,078,317) *100% =7.13%	796,062,615 (1,069,913,547+6,173,214,595) *100% =10.99%	480,516,299 (1,034,781,616+6,184,111,153) *100% =6.66%
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%	2,641,550,049+0+121,455,366-(472,148,990-297,161,578+35,630,368+0) 1,201,775,530 *100% =212.38%	2,501,985,635+229,825,489+42,308,660-(738,250,100-513,793,017+45,170,703+0) 1,171,935,764 *100% =213.71%	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%
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)	2,641,550,049+0+121,455,366-(472,148,990-297,161,578+35,630,368+0) =2,552,387,635	2,501,985,635+229,825,489+42,308,660-(738,250,100-513,793,017+45,170,703+0) =2,504,491,998	2,331,073,734+144,640,444+88,909,311-(420,814,260-233,462,531+47,487,610+0) =2,329,784,150
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	(210,617,780-4,735,131,012) -106,553,314 =0.00	(269,627,786-4,937,105,782) 99,520,739 =0.00	(234,839,339-4,640,521,826) 45,683,756 =0.00