編號：210

文藻學校財團法人文藻外語大學(尚未確認，僅供預覽)

最近3年財務分析表

111學年度至113學年度

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%	543,652,600 1,120,722,292 *100% =48.51%	577,867,673 1,115,327,336 *100% =51.81%	637,825,501 1,063,686,199 *100% =59.96%
流動比率(%)	流動資產／流動負債＊100%	1,219,794,471 229,598,056 *100% =531.27%	1,268,603,399 313,035,864 *100% =405.26%	1,095,944,610 182,608,483 *100% =600.16%
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%	(247,237,172-0) (3,263,021,530-0) *100% =7.58%	(330,682,420-0) (3,298,457,493-0) *100% =10.03%	(199,848,751-0) (3,114,979,748-0) *100% =6.42%
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%	(543,652,600-577,867,673) 577,867,673 *100% =-5.92%	(577,867,673-637,825,501) 637,825,501 *100% =-9.40%	(637,825,501-701,228,395) 701,228,395 *100% =-9.04%
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%	(-32,709,422-191,195,309) 1,120,722,292 *100% =-19.98%	(191,195,309--5,816,263) 1,115,327,336 *100% =17.66%	(-5,816,263-119,318,731) 1,063,686,199 *100% =-11.76%
本期餘絀比率(%)	本期餘絀／總收入＊100%	48,009,285 1,120,722,292 *100% =4.28%	52,644,076 1,115,327,336 *100% =4.72%	2,365,823 1,063,686,199 *100% =0.22%
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%	(47,560,987+0-80,480,419) 229,598,056 *100% =-14.34%	(224,513,905+1,421,562-55,025,544) 313,035,864 *100% =54.60%	(45,693,308+1,060,193-52,118,609) 182,608,483 *100% =-2.94%
速動比率(%)	(流動資產－存貨－預付款項)／流動負債＊100%	(1,219,794,471-0-7,616,293) 229,598,056 *100% =527.96%	(1,268,603,399-0-8,975,317) 313,035,864 *100% =402.39%	(1,095,944,610-0-12,051,342) 182,608,483 *100% =593.56%
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%	247,237,172 (431,508,592+2,531,994,708) *100% =8.34%	330,682,420 (530,271,918+2,380,895,182) *100% =11.36%	199,848,751 (400,159,432+2,420,355,652) *100% =7.09%
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%	1,197,679,695+0+14,498,483-(229,598,056-156,312,587+11,517,931+6,121,185) 636,267,037 *100% =176.22%	1,249,002,659+0+10,625,423-(313,035,864-250,398,228+11,525,371+6,121,185) 627,159,288 *100% =188.05%	1,059,757,465+0+24,135,803-(182,608,483-124,317,326+11,119,083+6,121,185) 614,510,091 *100% =164.09%
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)	1,197,679,695+0+14,498,483-(229,598,056-156,312,587+11,517,931+6,121,185) =1,121,253,593	1,249,002,659+0+10,625,423-(313,035,864-250,398,228+11,525,371+6,121,185) =1,179,343,890	1,059,757,465+0+24,135,803-(182,608,483-124,317,326+11,119,083+6,121,185) =1,008,361,843
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	(90,924,585-1,619,768,507) -32,709,422 =0.00	(80,284,192-1,663,839,728) 191,195,309 =0.00	(75,531,425-1,449,566,650) -5,816,263 =0.00