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

112學年度至114學年度

貨幣單位：新臺幣元

項目	計算公式	計算數據及比率		
		114學年度	113學年度	112學年度
學雜費收入占總收入比率(%)	學雜費收入 / 總收入 * 100%	526,375,938 / 1,151,916,692 *100% =45.70%	543,652,600 / 1,120,722,292 *100% =48.51%	577,867,673 / 1,115,327,336 *100% =51.81%
流動比率(%)	流動資產 / 流動負債 * 100%	1,268,441,653 / 227,766,306 *100% =556.90%	1,219,794,471 / 229,598,056 *100% =531.27%	1,268,603,399 / 313,035,864 *100% =405.26%
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%	(245,814,505-0) / (3,363,558,839-0) *100% =7.31%	(247,237,172-0) / (3,263,021,530-0) *100% =7.58%	(330,682,420-0) / (3,298,457,493-0) *100% =10.03%
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%	(526,375,938-543,652,600) / 543,652,600 *100% =-3.18%	(543,652,600-577,867,673) / 577,867,673 *100% =-5.92%	(577,867,673-637,825,501) / 637,825,501 *100% =-9.40%
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%	(22,483,786--32,709,422) / 1,151,916,692 *100% =4.79%	(-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%
本期餘絀比率(%)	本期餘絀 / 總收入 * 100%	101,959,976 / 1,151,916,692 *100% =8.85%	48,009,285 / 1,120,722,292 *100% =4.28%	52,644,076 / 1,115,327,336 *100% =4.72%
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%	(74,652,492+1,615,922-52,196,706) / 227,766,306 *100% =10.57%	(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%
速動比率(%)	(流動資產 - 存貨 - 預付款項) / 流動負債 * 100%	(1,268,441,653-0-6,012,395) / 227,766,306 *100% =554.27%	(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%
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%	245,814,505 / (592,362,180+2,467,840,453) *100% =8.03%	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%
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%	1,238,215,699+0+24,213,559-(227,766,306-154,887,938+11,927,014+6,121,185) / 634,753,674 *100% =184.56%	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%
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)	1,238,215,699+0+24,213,559-(227,766,306-154,887,938+11,927,014+6,121,185) =1,171,502,691	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
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	(90,926,567-1,742,597,568) / 22,483,786 =0.00	(90,924,585-1,619,768,507) / -32,709,422 =0.00	(80,284,192-1,663,839,728) / 191,195,309 =0.00