

中臺科技大學  
最近3年財務分析表  
107學年度至109年度

全1頁  
貨幣單位：新臺幣元

項目	計算公式	計算數據及比率		
		109學年度	108學年度	107學年度
學雜費收入占總收入比率(%)	學雜費收入 / 總收入 * 100%	655,185,424,964,514,452*100% =67.93%	683,404,581,960,792,008*100% =71.13%	699,533,6081,007,463,336*100% =69.44%
流動比率(%)	流動資產 / 流動負債 * 100%	1,093,206,993112,149,759*100% =974.77%	1,023,575,273130,879,605*100% =782.07%	976,621,157145,566,232*100% =670.91%
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%	(125,781,127-0)/(0-0)*100%=0.00%	(142,628,177-0)/(3,332,266,099-0)*100%=4.28%	(171,687,447-0)/(3,313,055,982-0)*100%=5.18%
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%	(655,185,424-683,404,581)/683,404,581*100% =-4.13%	(683,404,581-699,533,608)/699,533,608*100% =-2.31%	(699,533,608-729,211,901)/729,211,901*100% =-4.07%
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%	(79,275,894-75,014,409)/964,514,452*100% =0.44%	(75,014,409-81,095,789)/960,792,008*100% =-0.63%	(81,095,789-119,088,725)/1,007,463,336*100% =-3.77%
本期餘絀比率(%)	本期餘絀 / 總收入 * 100%	51,883,512,964,514,452*100% =5.38%	48,269,387,960,792,008*100% =5.02%	59,086,235,100,746,336*100% =5.86%
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%	(133,792,046+0-54,516,152)/112,149,759*100% =70.69%	(136,923,708+0-61,909,299)/130,879,605*100% =57.32%	(144,281,946+0-63,186,157)/145,566,232*100% =55.71%
速動比率(%)	(流動資產 - 存貨 - 預付款項) / 流動負債 * 100%	(1,093,206,993-0-3,817,955)/112,149,759*100% =971.37%	(1,023,575,273-0-340,138)/130,879,605*100% =781.81%	(976,621,157-0-1,508,912)/145,566,232*100% =669.88%
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%	125,781,127/(588,361,109+2,646,243,514)*100%=3.89%	142,628,177/(581,540,679+2,602,124,305)*100%=4.48%	171,687,447/(583,605,718+2,552,763,644)*100%=5.47%
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%	1,089,274,131+0+114,907-(112,149,759-64,036,632+12,825,339+806,029)/606,890,512*100%=169.33%	1,023,111,309+0+123,826-(130,879,605-69,845,620+10,943,253+805,319)/600,695,829*100%=158.23%	975,102,915+0+9,330-(145,566,232-68,275,372+12,817,152+804,063)/609,412,472*100%=145.09%
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)	1,089,274,131+0+114,907-(112,149,759-64,036,632+12,825,339+806,029)=1,027,644,543	1,023,111,309+0+123,826-(130,879,605-69,845,620+10,943,253+805,319)=950,452,578	975,102,915+0+9,330-(145,566,232-68,275,372+12,817,152+804,063)=884,200,170
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	(61,744,495-1,179,599,445)/79,275,894=0.00	(72,782,557-1,112,320,669)/75,014,409=0.00	(103,412,075-1,063,110,764)/81,095,789=0.00