

永達技術學院
最近3年財務分析表
102學年度至104學年度

全067頁第067頁
貨幣單位：新臺幣元

項目	計算公式	計算數據及比率		
		104學年度	103學年度	102學年度
學雜費收入占總收入比率(%)	學雜費收入/總收入*100%	0/15,154,050*100% =0.00%	613,089/ 37,103,476*100%=1.65%	67,388,024/139,973,865 *100%=48.14%
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%	(0-613,089)/613,089 *100%=-100.00%	(613,089-67,388,024)/ 67,388,024*100% =-99.09%	(67,388,024-108,999,626)/ 108,999,626*100% =-38.18%
流動比率(%)	流動資產/流動負債*100%	19,405,900/114,541,713 *100%=16.94%	22,848,193/80,126,814 *100%=28.52%	105,232,823/262,186,246 *100%=40.14%
速動比率(%)	(流動資產-材料-預付款項)/ 流動負債*100%	(19,405,900-7,720,685)/ 114,541,713*100% =10.20%	(22,848,193-7,291,911)/ 80,126,814*100% =19.41%	(105,232,823-2,021,495)/ 262,186,246*100% =39.37%
現金流量比率(%)	營運活動現金流量/流動負債 *100%	8,242,182 / 114,541,713*100% =7.20%	-160,103,053/80,126,814 *100%=-199.81%	608,818/262,186,246*100% =0.23%
累積餘絀比率(%)	(累積餘絀+未指定用途權益 基金)/總資產*100%	(178,915,529+904,711,069) /1,155,532,929*100% =93.78%	(332,608,173+924,420,787) /1,191,705,029*100% =105.48%	(297,954,368+1,073,199,148) /1,555,138,815*100% =88.17%
資產效率率(%)	本期餘絀/(期初總資產+期 末總資產)÷2*100%	-65,518,216/ (1,191,705,029+1,155,532, 929)÷2*100%=-5.58%	-173,390,323/ (1,555,138,815+1,191,705, 029)÷2*100%=-12.62%	-114,346,010/ (1,564,989,511+1,555,138,81 5)÷2*100%=-7.33
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%	(133,394,929 - 0) / (1,155,532,929 - 0) *100%=11.54%	(104,048,813 - 0) / (1,191,705,029 - 0) *100%=8.73%	(294,092,276 - 0) / (1,555,138,815 - 0) *100% =18.91%
負債變動比率(%)	(總負債期末餘額-總負債期初 餘額)/總負債期初餘額*100%	(133,394,929-104,048,813) /104,048,813*100% =28.20%	(104,048,813-294,092,276) /294,092,276*100% =-64.62%	(294,092,276-189,596,962)/ 189,596,962*100% =55.11%
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	(132,647,450-15,721,833) /8,242,182=14.19	(102,058,070-19,580,861) /(15,356,353) =-5.37	(289,313,309-107,864,661)/ (14,864,736) =-12.21