

慈濟學校財團法人慈濟科技大學
最近3年財務分析表
110學年度至112學年度

全1頁第1頁
 單位：新臺幣元

編號：210

項目	計算公式	計算數據及比率		
		112學年度	111學年度	110學年度
學雜費收入占總收入比率(%)	學雜費收入 / 總收入 * 100%	201,709,492,804,215,038 * 100% = 25.08%	216,556,942,805,842,994 * 100% = 26.87%	229,987,634,814,443,317 * 100% = 28.24%
流動比率(%)	流動資產 / 流動負債 * 100%	489,247,665,142,464,315 * 100% = 343.42%	420,955,346,96,023,764 * 100% = 438.39%	411,335,772,119,812,214 * 100% = 343.32%
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%	(145,247,915,000)(2,463,871,845,000) * 100% = 5.90%	(99,537,193,000)(2,380,210,334,000) * 100% = 4.18%	(124,177,661,000)(2,348,939,503,000) * 100% = 5.29%
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%	(201,709,492,216,556,942) / 216,556,942 * 100% = -6.86%	(216,556,942,229,987,634) / 229,987,634 * 100% = -5.84%	(229,987,634,229,002,663) / 229,002,663 * 100% = 0.43%
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%	(204,501,471,13,253,875) / 804,215,038 * 100% = 27.08%	(-13,253,875,103,022,760) / 805,842,994 * 100% = -14.43%	(103,022,760,157,587,215) / 814,443,317 * 100% = -6.70%
本期餘絀比率(%)	本期餘絀 / 總收入 * 100%	37,950,789,804,215,038 * 100% = 4.72%	55,911,299,805,842,994 * 100% = 6.94%	48,117,056,814,443,317 * 100% = 5.91%
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%	(262,743,486,000,58,242,015) / 142,464,315 * 100% = 143.55%	(49,958,360,000,63,212,235) / 96,023,764 * 100% = -13.80%	(163,141,968,000,60,119,208) / 119,812,214 * 100% = 85.99%
速動比率(%)	(流動資產 - 存貨 - 預付款項) / 流動負債 * 100%	(489,247,665,000,3,244,127) / 142,464,315 * 100% = 341.14%	(420,955,346,000,7,949,505) / 96,023,764 * 100% = 430.11%	(411,335,772,000,4,282,344) / 119,812,214 * 100% = 339.74%
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%	145,247,915,371,611,824 / (1,626,970,766) * 100% = 7.27%	99,537,193,388,339,323 / (1,672,173,733) * 100% = 4.83%	124,177,661,458,796,294 / (1,595,795,468) * 100% = 6.04%
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%	434,620,129,000,51,383,409 - (142,464,315,80,365,900 + 2,783,600) / 394,589,489 * 100% = 106.72%	284,541,579,000,128,464,262 - (96,023,764,32,017,595 + 3,513,429) / 371,159,391 * 100% = 93.08%	355,716,571,000,51,336,857 - (119,812,214,58,229,088 + 4,365,447) / 364,685,748 * 100% = 93.53%
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)	434,620,129,000,51,383,409 - (142,464,315,80,365,900 + 2,783,600) = 421,121,523	284,541,579,000,128,464,262 - (96,023,764,32,017,595 + 3,513,429) = 345,486,243	355,716,571,000,51,336,857 - (119,812,214,58,229,088 + 4,365,447) = 341,104,855
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	(64,882,015,806,109,312) / 204,501,471 = 0.00	(67,519,598,683,359,365) - 13,253,875 = 0.00	(65,948,573,627,279,187) / 103,022,760 = 0.00