

項目	計算公式	計算數字及比率		
		110學年度	110學年度	109學年度
學雜費收入 占總收入比率(%)	學雜費收入/總收入*100%	11,810,420 43,215,112 * 100%=27.33%	14,825,451 42,399,115 * 100%=34.97%	17,714,039 44,031,780 * 100%=40.23%
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%	11,810,420-14,825,451 14,825,451 *100%=-20.34%	14,825,451-17,714,039 17,714,039 *100%=-16.31%	17,714,039-18,911,258 18,911,258 *100%=-6.33%
流動比率(%)	流動資產/流動負債*100%	401,494,947 6,316,620 *100%=6,356.17%	401,494,947 6,316,620 *00%=6,356.17%	401,741,001 6,561,917 *100%=6122.31
速動比率(%)	(流動資產-存貨-預付款項)/流動負 債*100%	399,264,380 5,907,688 *100%=6,758.39%	401,494,947 6,316,620 *100%=6,356.17%	401,741,001-58,471 6,561,917 *100%=6121.42
現金流量比率(%)	營運活動現金流量/流動負*100%	3,813,664 5,907,688 *100%=64.55%	-10,393,819 6,316,620 *100%=-164.55%	-1,162,227 6,561,917 *100%=-17.71
累積餘絀比率(%)	(累積餘絀+未指定用途權益基金)/ 總資產*100%	585,342,769+2,132,047,104 2,892,647,541 *100%=93.94%	573,700,468+2,128,165,170 2,887,390,728 *100%=93.57%	579,113,321+2,128,302,309 2,893,289,697 *100%=93.58%
資產效益率(%)	本期餘絀/(期初總資產+期末總資 產)/2*100%	-5,549,992 (2,887,390,728+ 2,892,647,541)/2 *100%=0.22%	-5,549,992 2,893,289,697+2,887,390,728 *100%=-0.19%	3,235,485 2,896,934,218+2,893,289,697 *100%=0.06%
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%	5,907,668 2,892,647,541*100%=0.20%	7,025,090 2,887,390,728*100%=0.24%	7,374,067 2,893,289,697 *100%=0.25%
負債變動率(%)	(總負債期末餘額-總負債期初餘 額)/總負債期初餘額*100%	5,907,668-7,025,090 7,025,090 *100%=15.91%	7,025,090-7,343,067 7,343,067 *100%=-4.73%	7,374,067-14,254,073 14,254,073 *100%=48.27%
營運活動淨現金占流 動負債比率(%)	營運活動淨現金流量/ 流動負債*100%	3,813,664 5,907,688 *100%=64.55%	-10,393,819 6,316,620 *100%=-164.55%	-1,162,227 6,561,917 *100%=-17.71
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	0	0	0

其他財務比率(%)	財務支出/總支出*100%	$\frac{0}{36,921,277} * 100\% = 0$	$\frac{2,594,915}{47,949,107} * 100\% = 5.41\%$	$\frac{1,876,412}{40,796,295} * 100\% = 4.60\%$
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