

臺北市私立喬治高級工商職業學校

最近三年財務分析表

107學年度至109學年度

全10頁第10頁

單位：新臺幣元

項目	計算公式	計算數字及比率		
		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%	17,714,039 44,031,780 * 100%=40.23%	18,911,258 47,794,434 * 100%=39.57%	21,878,564 53,309,125 * 100%=41.04%
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%	17,714,039-18,911,258 18,911,258 *100%=-6.33%	18,911,258-21,878,564 21,878,564 *100%=-13.56%	21,878,564-24,690,699 24,690,699 *100%=-11.39%
流動比率(%)	流動資產/流動負債*100%	401,741,001 6,561,917 * 100%=6122.31	410,269,892 13,534,073 * 100%=3031.39	410,309,484 13,237,322 * 100%=3099.64
速動比率(%)	(流動資產-存貨-預付款項)/流動負 債*100%	401,741,001-58,471 6,561,917 *100%=6121.42	410,269,892-163,245 13,534,073 *100%=3030.18	410,309,484-12,369 13,237,322 *100%=3099.55
現金流量比率(%)	營運活動現金流量/流動負*100%	-1,162,227 6,561,917 *100%=-17.71	10,466,858 13,534,073 *100%=77.34	56,673,459 13,237,322 *100%=428.13
累積餘絀比率(%)	(累積餘絀+未指定用途權益基金)/ 總資產*100%	579,113,321+2,128,302,309 2,893,289,697 *100%=93.58%	508,990,831+2,188,310,739 2,896,934,218 *100%=93.11%	400,458,297+2,214,849,048 2,892,758,892 *100%=90.41%
資產效率率(%)	本期餘絀/(期初總資產+期末總資 產)/2*100%	3,235,485 2,896,934,218+2,893,289,697 *100%=0.06%	3,878,575 2,892,758,892+2,896,934,218 *100%=0.07%	14,144,225 2,876,677,093+2,892,758,892 *100%=0.25%
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%	7,374,067 2,893,289,697 * 100%=0.25%	14,254,073 2,896,934,218 * 100%=0.49%	13,957,322 2,892,758,892 * 100%=0.48%
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%	7,374,067- 14,254,073 14,254,073 *100%=48.27%	14,254,073- 13,957,322 13,957,322 *100%=2.13%	13,957,322-12,019,748 12,019,748 *100%=16.12%
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%	-1,162,227 6,561,917 * 100%=-17.71	10,466,858 13,534,073 * 100%=77.34%	75,250,455 13,237,322 * 100%=568.47
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%	1,876,412 40,796,295 * 100%=4.60%	6,522,491 43,915,859 * 100%=14.85%	417,600 39,164,900 * 100%=1.07%