

新生醫護管理專科學校  
最近3年財務分析表  
102學年度至104學年度

全 1 頁第 1 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%	$\frac{375,828,972}{504,517,697}$ *100% =74.49%	$\frac{366,890,460}{491,193,040}$ *100% =74.69%	$\frac{358,998,811}{473,076,192}$ *100% =75.89%
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%	$\frac{(375,828,972-366,890,460)}{366,890,460}$ *100% =2.44%	$\frac{(366,890,460-358,998,811)}{358,998,811}$ *100% =-2.20%	$\frac{(358,998,811-333,203,612)}{333,203,612}$ *100% =7.74%
流動比率(%)	流動資產/流動負債*100%	$\frac{185,309,193}{143,541,767}$ *100% =129.10%	$\frac{150,386,993}{160,821,187}$ *100% =93.51%	$\frac{101,512,567}{155,400,735}$ *100% =65.32%
速動比率(%)	(流動資產-材料-預付款項)/流動負債*100%	$\frac{(185,309,193-4,681,416)}{143,541,767}$ *100% =125.84%	$\frac{(150,386,993-5,388,981)}{160,821,187}$ *100% =90.16%	$\frac{(101,512,567-4,976,308)}{155,400,735}$ *100% =62.12%
現金流量比率(%)	營運活動現金流量/流動負債*100%	$\frac{138,585,864}{143,541,767}$ *100% =96.55%	$\frac{120,608,228}{160,821,187}$ *100% =75.00%	$\frac{107,677,568}{155,400,735}$ *100% =69.29%
累積餘絀比率(%)	(累積餘絀+未指定用途權益基金)/總資產*100%	$\frac{(44,680,518+1,240,082,045)}{1,650,991,024}$ *100% =77.82%	$\frac{(-39,486,898+1,262,577,905)}{1,627,808,032}$ *100% =75.14%	$\frac{(58,868,843+1,107,114,566)}{1,600,696,317}$ *100% =72.84%
資產效率率(%)	本期餘絀/(期初總資產+期末總資產)÷2*100%	$\frac{(+75,775,851)}{(1,627,808,032+1,650,991,024)/2}$ *100% =4.62%	$\frac{(+61,671,556)}{(1,600,696,317+1,627,808,032)/2}$ *100% =3.82%	$\frac{(+57,107,598)}{(1,487,471,569+1,600,696,317)/2}$ *100% =3.70%
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%	$\frac{(260,452,610-0)}{(1,650,991,024-0)}$ *100% =15.78%	$\frac{(313,045,469-0)}{(1,627,808,032-0)}$ *100% =19.23%	$\frac{(347,605,310-40,000)}{(1,600,696,317-40,000)}$ *100% =21.71%
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%	$\frac{(260,452,610-313,045,469)}{313,045,469}$ *100% =(16.80%)	$\frac{(313,045,469-347,605,310)}{347,605,310}$ *100% =(9.94%)	$\frac{(347,605,310-291,488,160)}{291,488,160}$ *100% =19.25%
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	$\frac{210,603,104-211,408,777}{91,963,600}$ =0	$\frac{268,252,723-175,048,012}{87,764,656}$ =1.06	$\frac{303,728,233-126,606,259}{69,952,908}$ =2.53