

記錄 編號	3435
狀態	NC088FJU03506001
助教 查核	
索書 號	
學校 名稱	輔仁大學
系所 名稱	應用統計研究所
舊系 所名 稱	
學號	
研究 生(中)	蔡瑞端
研究 生(英)	
論文 名稱 (中)	台鐵財務規劃預測模型之研究
論文 名稱 (英)	
其他 題名	
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校內 全文 開放 日期	
校外 全文	

開放日期	
全文不開放理由	
電子全文送交國圖.	
國圖全文開放日期.	
檔案說明	
電子全文	
學位類別	碩士
畢業學年度	88
出版年	
語文別	中文
關鍵字(中)	財務規劃 台鐵
關鍵字(英)	
摘要(中)	<p>臺灣鐵路自清光緒 1887 年由劉銘傳興建基隆至新竹間計長 106.7 公里，其後日據期間陸續鋪設，光復後歷經多次之擴建及拓延，尤其於六十八年及八十一年先後通車的北迴鐵路、南迴鐵路，更是臺鐵為臺灣地區完成了堪稱最完善的環島鐵路網。然而雖僅約一千一百公里的營業里程卻在臺灣地區交通運輸上扮演著舉足輕重的角色。因此，鐵路運輸昔日不但促進並平衡東西部經濟的發展，也縮短城鄉之間的距離；而今日也在都會區範圍日漸擴大的「大都會帶」肩負通勤通學的重責大任。然而，向來秉持企業經營使命並配合落實政府政策的臺鐵，其歷經百餘年的榮枯經營卻由於社會經濟環境的變遷與運輸體制的改變後，使得營</p>

運原本有盈餘而又解繳國庫的臺鐵，自六十七年首度出現 2.7 億元的赤字以來，二十二年來的臺鐵均長年處於收不敷出的困境上，甚至收支之差距逐年擴大而有惡性循環的現象，以致面臨財務困境之嚴重問題。本研究係以臺鐵的財務規劃預測為主要研究對象，經由有關財務規劃、控制、預算及數量化財務模式，以及鐵路營運特性問題探討並實際瞭解各種現象，並參酌鐵路運輸之特性及其內部經營的現況，據此而表達各項變數之間的相互關連性，以構建適合的財務規劃模式。本研究方法之所以選取計量經濟之聯立方程式及時間序列的預測技術，主要是此種方法較接近會計報表形式及實際上的應用。本模式的設計分為運量模組、收入、支出模組及損益模組，共建立三十七個聯立方程式，在設定有關變數之輸入值而給予驗證其合理可信水準，因而產生預計之財務報表，可依為日後財務管理與決策之參考。本文最後根據研究結果對臺鐵營運管理上提供一些建議。

摘要
(英)

Taiwan railway system was constructed first with 106.7 km length between Keelung and Hsinchu by Taiwan Governor Liu Ming Chu'an at the 13th year of Guang Shue (1887 A. D.), and built successively through the era of Japanese occupation, going through many expansions and extensions after the restoration from Japanese, especially by the completion of the North link & South link lines each at December 1979 & December 1992, Taiwan Railway Administration (TRA) and finally built the Around Island Railway Networks that could serve as one of the most perfect triumphs of engineering. Although it had only 1100 operational kilometers, Taiwan railway had played a very important role in Taiwan traffic transportation. Therefore, railway transportation not only advanced and balanced the development of economy between the east and west but also shortened the distances of cities in formal days, and it bears heavy responsibilities to many commuters in metropolis today. However, undergoing flourish and recessive operation over one hundred years, persisting in business operating mission and cooperating government policies, TRA had first emerged deficits of 270 million NT dollars in 1978, for 22 years passed, TRA has been badly situated in the state which payments exceed receipts, so far as to the deficits grows larger and larger year after year, now facing the serious problems of financial predicament. Financial planning and forecasting of TRA is the main object of this study, it builds a proper model of financial planning, and expresses the relationship of every variable by using financial planning, control, budgeting, and the numerical methods in finance, with discussing and understanding many kinds of phenomena in the problems of characteristic of railway transportation and its inner state of management. The main reason of using the methods of simultaneous equations of econometry and forecasting technology of time series is because these methods are near to the form of accounting reports and the application of reality. The design of its structure is divided into three models: volume model; operating revenues & expenses model; profit & loss model. There are 37 simultaneous equations to be built. For future useful reference in financial management and decision, we use the inferred financial reports with rationale and credibility, but the input values of related variables must be checked first on the

	level of rationale and credibility. Finally, I propose some suggestions to TRA according to the result of this study.
論文 目次	
參考 文獻	
論文 頁數	91
附註	
全文 點閱 次數	
資料 建置 時間	
轉檔 日期	
全文 檔存 取記 錄	
異動 記錄	M admin Y2008.M7.D3 23:17 61.59.161.35