七矿公司财务风险防范对策研究

摘　要

煤炭行业的发展对我国的经济有着支柱作用。工业、发电以及炼焦的发展均离不开煤炭的支撑。但是多年以来由于对煤炭的不节制开采、煤炭价格的不断下降、碳排放等政策对煤炭行业的威胁以及资金回流速度较慢等因素，煤炭企业的发展充斥着许多挑战。为了减少国家财政对煤炭企业的不断补贴、提高煤炭企业的竞争力以及优化煤炭产业的抵抗负外部性能力，本文通过运用国内外学者对财务风险的研究，结合七台河矿业精煤（集团）有限责任公司（以下简称七矿公司）的实际发展情况，对该企业进行财务风险分析并且给出防范财务风险的建议。

本文将考虑煤炭产业特点和七矿公司自身情况，运用文献分析法和案例分析法，分析其相关的财务报表信息，对七矿公司的财务风险划分为经营风险、投资风险和利益分配风险，并从这三个角度分析，通过分析发现该公司财务状况存在的财务风险问题。

论文最后以企业应减少应收账款来提高资金回流速度、做好宏观环境的投资情况分析和进行有预期合理的利益分配三个方面提出了对七矿公司财务风险防范的措施。

关键词　煤炭；财务风险；案例分析法

Research on the Countermeasures of Financial Risk Prevention of Seven Mining Company

Abstract

The development of the coal industry has a pillar effect on China's economy. The development of industry, power generation and coking cannot be separated from the support of coal. However, the development of coal enterprises has been fraught with many challenges over the years due to factors such as uncontrolled mining of coal, declining coal prices, threats to the coal industry due to policies such as carbon emissions, and a slow rate of capital return. In order to reduce the continuous subsidy of the state finance to coal enterprises, improve the competitiveness of coal enterprises, and optimize the ability of the coal industry to resist negative externalities, this paper uses domestic and foreign scholars' research on financial risks, combined with Qitaihe Mining Clean Coal (Group) The actual development of a limited liability company (hereinafter referred to as the Seven Mining Company), conducts a financial risk analysis of the enterprise and gives advice on preventing financial risks.

This article will consider the characteristics of the coal industry and the situation of the Seven Mining Company, and use the literature analysis method and case analysis method to analyze the relevant financial statement information. The financial risks of the Seven Mining Company are divided into operating risk, investment risk, and benefit distribution risk. From these three perspectives, the financial risks of the company's financial situation are found through analysis. Finally, the paper puts forward measures to prevent the financial risks of the Seven Mining Company in three aspects: enterprises should reduce accounts

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