

生物燃料上市企业的盈余管理研究--以龙力生物为例

摘要

在我国，企业成为上市公司可以拥有一系列的资源和优势，而上市公司在经营不善或发生亏损的情况下，可能采用盈余管理的手段来修饰报表，以确保投资者对企业的信心或避免被 ST。上市公司普遍采用的盈余管理方法包括资产重组，非经常性损益，收入确认和政府补贴等。由于我国资本市场不完善、会计系统不健全，给了经营不善以及发生亏损的上市公司利用盈余管理手段来操纵利润的空间。适当的盈余管理有利于树立企业的良好形象、能够真实反映企业的财务状况、增强投资者对企业的信心等，而过度的盈余管理会降低财务报表的可信度，会给查看报表的利益相关者产生误导，从而降低了企业的可信度。本文以龙力生物为例，分析其进行盈余管理前后的财务状况，以及进行盈余管理后给企业带来的影响，最后，针对龙力生物的经营状况提出自己的建议。

关键词：盈余管理；龙力生物；生物燃料；资产重组

Study on earnings management of listed biofuel enterprises -- a case study of Longli Biotechnology

Abstract: In China, enterprises can have a series of resources and advantages when they become listed companies. In case of poor management or loss, listed companies may adopt earnings management methods to modify their statements, so as to ensure investors' confidence in enterprises or avoid being sued by ST. Earnings management methods commonly used by listed companies include asset restructuring, non-recurring profit and loss, revenue recognition and government subsidies, etc. Due to the imperfection of China's capital market and accounting system, listed companies with poor management and losses have room to manipulate profits by means of earnings management. Appropriate earnings management is conducive to establishing a good image of the enterprise, can truly reflect the financial situation of the enterprise, enhance the confidence of investors in the enterprise, etc., while excessive earnings management will reduce the credibility of financial statements, will give a misleading report to the stakeholders, thus reducing the credibility of the enterprise. Taking Longli Biology as an example, this paper analyzes its financial situation before and after earnings management, and the impact on the enterprise after earnings management. Finally, it puts forward its own Suggestions on the operating situation of Longli Biology.

Key words: earnings management; LongLi Biology; Biofuels; Assets reorganization

以上内容仅为本文档的试下载部分，为可阅读页数的一半内容。如要
下载或阅读全文，请访问：

<https://d.book118.com/175104343010012010>