

A 服装公司偿债能力分析

摘 要

当今社会，企业规模发展的越来越大，负债经营已经成为现代企业的基本经营策略。当然，有负债就有偿债，有足够的偿债能力就表明了这个企业能够稳健运营，同时也为企业下一年度债务的偿还奠定了经济及信用基础，是企业能否生存和健康发展的关键。现阶段，大多数企业都只注重利润的多少而缺乏长远的眼光看待问题，对企业的持续经营存在许多不利的因素。

面对一个瞬息万变的大环境以及企业的多样化经营，一个企业的偿债能力关系到企业能否持久运营。^[1]企业的举债经营存在着巨大的风险，稍有不慎甚至会导致企业的破产，因此分析评价企业的偿债能力显得非常必要。本文基于当前国内外偿债能力研究的基础上，以 A 企业为研究对象，根据 A 企业的经营模式分析了 A 企业偿债方面存在的问题，结合实际情况给出了可行性的解决方法。希望能够有所帮助，促进企业的健康发展。

关键词： 偿债能力;速动比率;应收账款

Analysis of solvency of A clothing company

Abstract: In today's society, the scale of enterprises is becoming larger and larger, and debt management has become the basic operation strategy of modern enterprises. Of course, if there is debt, there will be repayment. If the enterprise has enough debt paying ability, it will show that the enterprise can operate steadily. It will lay an economic and credit foundation for the next debt repayment of the enterprise, which is the key to the survival and healthy development of the enterprise. At present, most enterprises only pay attention to the amount of profits and lack of long-term perspective, which has many disadvantages for the sustainable operation of enterprises.

In the face of a rapidly changing and dynamic enterprise environment and diversified operation of enterprises, solvency is not only related to the sustainable operation of enterprises, but also closely related to the interests of shareholders. In order to improve the interests of shareholders and the level of enterprise profitability, we must start to put forward and solve the problems existing in the solvency of enterprises. Different enterprises are in different class and social environment, and there are also different problems. Among them, the problem of long-term and short-term solvency is the most prominent. Based on the current domestic and foreign solvency research, this paper takes a company as the research object, analyzes the problems existing in company A's debt repayment, such as the problems existing in the enterprise's long-term and long-term debt paying, and makes solutions to promote the healthy development of the enterprise.

Keywords: Solvency ; Quick ratio ; Accounts receivable

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