

## 摘 要

随着我国经济的快速发展，经济技术得到了飞跃式的发展，在我国当前的社会主义市场经济环境中，财务分析已经成为企业进行财务管理的一种至关重要的手段，成为企业了解过去经营状况、预测未来发展的一种常用方法。当前，企业要实现生产经营的持续、快速、健康发展，必须强化企业的可持续发展能力，企业可以通过财务分析来为企业的可持续发展保驾护航，企业可持续发展能力在财务上表现为企业的偿债能力、营运能力以及盈利能力等等，本文主要研究基于企业可持续发展能力的财务分析，希望对企业的财务管理有一定的启示与借鉴作用。

论文在写作过程中主要论述三部分内容：一、基于企业可持续发展能力的主要财务指标分析；二、企业可持续发展过程中财务分析存在的主要问题；三、提高企业可持续发展能力的财务分析的对策与建议。通过探讨财务分析存在的主要问题，提出相应的完善对策，从而提高企业的可持续发展能力。

**关键词：**财务分析 财务指标 可持续发展 存在问题 对策与建议

## Abstract

With China's rapid economic development, economic technology has been rapid development, in China's current socialist market economy, the financial analysis has become a vital enterprise financial management means, to become the enterprise to understand the past operation status, forecast the future development of a common method. At present, the enterprise to achieve sustained, rapid, healthy development of production, we must strengthen the capacity of sustainable development of enterprises, enterprises through financial analysis for sustainable development escorts the Emperor convoy enterprise, the enterprise sustainable development ability for the enterprise debt paying ability, operating ability and profit ability and so on in the financial analysis, this thesis focuses on the enterprise the ability of sustainable development of finance, financial management of the enterprise that has certain enlightenment and reference function.

In the writing process, mainly discusses three parts: Analysis on the main financial indicators of the sustainable development of enterprises, based on the main problems existing in the financial analysis; two, the process of the sustainable development of enterprises; three, improve the analysis of the capacity of sustainable development of enterprises financial countermeasures and suggestions on the. Through the discussion on the problems of financial analysis, some countermeasures were put forward, so as to improve the sustainable development ability of enterprises.

**Keywords:** financial analysis financial index sustainable development problems countermeasures and suggestions

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