

现金流量分析——以承德永旺建筑工程有限公司为例

目

摘 要

随着经济和贸易的全球化，市场经济的发展，现金流量已成为当今市场竞争日益激烈的重要指标，现金流量是企业生存危机的决定性因素。经济上，资本周转率往往是直接影响因素。因此，世界知名投资集团的投资评审也首先将投资对象的现金流量作为判断是否决定投资的重要依据。

根据研究需要，综合运用了文献研究、对案例分析、向企业员工进行访谈等方法，本论文首先阐述了现金流量的有关理论，重点介绍了现金流量分析的方法，并结合本论文的研究单位承德永旺建筑工程有限公司，对企业背景等基本情况进行了论述，并介绍了企业的财务报表。通过对情况的逐步细化分析，对该企业为了持续发展自己的资本结构而存在的问题进行了简略的指出，结合自己在大学期间所学的会计专业知识，企业在现金流量表上提出相应的优化措施。

关键词：中小型企业；现金流量；分析；措施

ABSTRACT

With the globalization of economy and trade and the development of market economy, cash flow has become an important indicator of the increasingly fierce market competition. Cash flow is a decisive factor in the survival crisis of enterprises. In economy, capital turnover rate is often a direct factor. Therefore, the world-famous Investment Group's investment review first takes the cash flow of the investment object as an important basis to determine whether to invest.

According to the research needs, this paper comprehensively uses the methods of literature research, case analysis, interviews with enterprise employees, etc. firstly, this paper expounds the relevant theories of cash flow, mainly introduces the methods of cash flow analysis, and combined with the research unit of this paper, Chengde Yongwang Construction Engineering Co., Ltd., discusses the basic situation of enterprise background, etc., and introduces the enterprise's Financial statements. Based on the detailed analysis of the situation, this paper points out the problems existing in the enterprise in order to develop its own capital structure. Combined with the accounting professional knowledge learned in the University, the enterprise puts forward the corresponding optimization measures on the cash flow statement.

Key words: small and medium-sized ;enterprises cash flow ;analysis ;measures

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