
东阿阿胶股份有限公司偿债能力分析

摘 要

随着市场经济体制的不断完善，市场竞争日益激烈，很多公司都力求占有更多市场份额，实现利润最大化。而公司发展过程中，偿债能力是很重要的一块内容，直接决定企业未来走向，同时，偿债能力也是企业管理层、投资者等利益相关者非常重视的财务指标，同时，也是现代财务分析领域的重要内容。

东阿阿胶是阿胶行业的龙头企业，对其财务数据进行分析具有行业代表性。本文以东阿阿胶为研究对象，通过定性和定量分析的方法，阐述了东阿阿胶近年来的营运情况及偿债能力状况，以其近 3 年的财务数据为基础，借助分析公司财务报表数据，得知公司近年来的偿债能力现状，并与公司近年来所处的外部环境，以及内部营运情况相结合，找到指标波动和变化的根源，以及各指标间的联系，指出存在的问题，提出解决的建议，有助于东阿阿胶公司管理层了解企业财务状况和动向，及时发现公司经营中存在的漏洞，进而针对性地提出解决方案，优化经营模式和管理体系，合理规划公司资本使用，并且能够帮助投资者根据公司财务状况，做出最合理的投资规划。

关键词：医疗保健；东阿阿胶；偿债能力；财务分析

Abstract

With the continuous improvement of the market economy system and increasingly fierce market competition, many companies are striving to occupy more market share and maximize profits. In the development process of a company, solvency is a very important content, which directly determines the future direction of the enterprise. Meanwhile, solvency is also a financial indicator that corporate management, investors and other stakeholders attach great importance to. At the same time, it is also an important content in the field of modern financial analysis.

Dong-e-jiao is a leading enterprise in the e-jiao industry, and the analysis of its financial data is representative of the industry. This paper, taking the company as the research object, through the method of qualitative and quantitative analysis, this paper expounds the operating situation of the company in recent years and the status of the debt paying ability, on the basis of its nearly 3 years of financial data, using data analysis company financial statements, learned that the company's solvency status in recent years, and with the company's external environment in recent years, as well as the internal operating situation, the combination of to find out the source of the index fluctuation and change, and the relationship between the indexes, points out the existing problems and puts forward the suggestion, help the company management team understand corporate financial status and trend, timely find loopholes that exist in the company's business, Then put forward targeted solutions, optimize the business model and management system, reasonably plan the use of the company's capital, and can help investors according to the company's financial situation, make the most reasonable investment planning.

Key Words : medical care; Dong-e-e-jiao; Solvency; Financial analysis

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