

关于六合药业的财务优化分析

摘 要：财务分析不仅可以为信息使用者决策提供有用的信息，还有助于管理者了解企业过去的财务状况，预测企业未来的发展趋势。在经济全球化背景下，财务分析的作用日益重要，然而当前众多企业在财务管理过程中存在许多问题。针对这种现象，本文将以主要生产经营中医药的传统企业六合药业公司为例，主要运用 PEST、SWOT 和财务指标分析的方法，对其 2014 至 2018 年所处的宏观环境状况、主要会计项目、重要财务指标和未来发展分别作战略、会计、财务和前景四个方面的分析，发现其财务管理过程中的缺陷，提出相应的优化建议，从而达到提升公司财务管理水平的目的。

关键词：战略分析；因素分析；财务优化

Financial Optimization Analysis of Liuhe Pharmaceutical

Abstract: Financial analysis can not only provide useful information for decision-making information users, but also helps managers understand the financial situation of the past, predict the future trend of business. In the context of economic globalization, the increasingly important role of financial analysis, but currently a number of enterprises being many problems in the financial management process. In response to this phenomenon, this article will take Liuhe Pharmaceutical Company, a traditional company that mainly produces and operates traditional Chinese medicine, as an example. It mainly uses the methods of PEST, SWOT and financial index analysis to analyze its macro-environment status from 2014 to 2018. major accounting items and financial indicators important for the future development strategy, respectively, accounting, financial analysis and prospects of four and found defects in its financial management process, the corresponding optimization suggestions to achieve enhance the company's financial management purposes.

Key words: Liuhe pharmaceutical company ; Strategic analysis; Factor analysis; financial optimization

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