

财务杠杆效应对中小型企业的影响—以金正阳企业为例

摘 要

随着全球经济高速发展，我国的经济也进入了高速发展的阶段，但为了生存和发展，仅仅只中小企业无法支持其迅速和健康的发展。因此，债务融资是中小企业发展的必要手段之一。在这时它的财务杠杆效应也被越来越多的企业所利用。它对企业发展有积极的影响，但反过来又很难支持企业的迅速和健康的发展，这可能会对企业产生不利的影响。所以研究企业中应用的财务杠杆效应是当前会计学院面临的重要课题。

本文考虑到国内外中小企业的杠杆效应，从我国中小企业入手，以我所在的见习单位为例，对企业债务融资而引起的财务杠杆效应存在的问题进行了分析，从而提出解决问题的对策，从而展开深入的研究，使财务杠杆效应在企业中能得到更好的应用。

关键词：财务杠杆效应、负债融资、财务杠杆系数

ABSTRACT

With the rapid development of the world economy, China's economy has entered a stage of rapid development, but debt financing is one of the necessary tools for the survival and development of small and medium-sized enterprises.. Financial leverage effect is also used by more and more enterprises, which has a positive impact on the development of enterprises, However, it is difficult to support the rapid and healthy development of enterprises, which may have a negative impact on enterprises. Therefore, enterprise financial leverage is an important issue of Accounting Research Institute.

Considering the leverage of SMEs at home and abroad, this paper starts from the small and medium-sized enterprises in China, solves the problems, and conducts in-depth research in order to better apply the financial leverage effect to enterprises.

Key Words: Financial Leverage Effect ,Debt Financing, Financial Leverage Coefficient

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