
A 房地产公司的偿债能力分析

摘 要

在全球一体化的背景下,举债经营是现代化企业常用的筹资资金的主要方式之一。各利益相关者往往所重视的是企业偿债的分析能力,企业的可持续发展取决于偿债分析能力。通过偿债能力可以判断企业是否具有偿还债务的承受能力,企业是否具有经营能力,对其分析及了解企业的运营状况,同时也能掌握企业面临的经营风险。大量举债所带来的潜在隐患,使企业面临较大的风险,所以企业具有一定的偿债分析能力是必不可少的。因此本文以 A 房地产公司为研究对象,分析其该公司的短期偿债能力及长期偿债能力存在的问题,例如流动资产占总资产的比率过大、资产负债率过高等问题进行分析,并且提出相应的对策。

关键词: 举债经营; 偿债能力; 存货; 流动资产; 资产负债率

A solvency of real estate companie

Abstract: Under the condition of global economic integration and modern credit economy, debt management has become an important financing method and strategy for modern enterprises. The analysis of enterprise's solvency represented by its solvency is attracting more and more attention from all stakeholders. The analysis of enterprise's solvency has also become an important management means affecting its survival and development. Solvency mainly analyzes the ability of an enterprise to repay long-term and short-term debts with its assets, while solvency reflects the ability of an enterprise to repay its debts. It analyzes and understands the operation status of the enterprise, and at the same time, it can grasp the operational risks faced by the enterprise. However, the main development mode of real estate enterprises is to borrow a lot of money. In this case, enterprises will bear greater risks, so it is very necessary to analyze the solvency of real estate enterprises. Therefore, this paper takes A real estate company as the research object to analyze its short-term and long-term solvency problems, such as too large ratio of current assets to total assets and too high asset-liability ratio, and puts forward corresponding countermeasures.

Keywords: Debt Management; Solvency; Inventory; Current assets; Asset-liability ratio

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