

摘要

当前整个市场经济发展迅猛，但是存在着一些不利于企业发展的情况，而对企业是否具备足够的偿债能力展开分析，能明确地分析当前企业的实际竞争能力，也能让企业在经营过程当中规避风险。因此当一个企业的偿债能力越高，那么就能说明这一企业具有较高的市场竞争力，也代表了当前企业是否处于成熟的发展阶段。本文以同仁堂股份有限公司作为研究对象，本课题主要是以研究该公司在偿债方面的能力进行深入分析。在这一分析基础还考虑到当企业一旦失去流动资金，那么就说明企业资本结构存在一定的问题，在进行研究的时候需要注意企业提高偿还能力的主要办法，在公司已经有很强的偿还能力的时候，企业就能处于良性的环节当中，本文在这方面进行了非常独到的分析论证。

此文以有关企业偿还能力的理论为前提，将北京同仁堂科技发展股份有限公司（以下简称同仁堂）作为主要分析的对象，分析企业在有关单位交付的具体资料为主，深层次的研究企业的偿还能力，在提出问题之后加以解决来提升企业在平时的经营管理中的偿还能力。进一步完善医药企业偿债能力分析体系，对于其他医药企业在当前的发展中具有借鉴意义。

关键词：医药行业；企业偿债能力分析；同仁堂

Abstract

The solvency of an enterprise refers to its ability to repay the debts it owes. Whether an enterprise can repay its debts on schedule is an important sign of its financial security. On the basis of the total assets, total liabilities, net inventories and other relevant data disclosed by Shanghai and shenzhen stock exchanges, the debt paying ability analysis analyzes the long-term debt paying ability and short-term debt paying ability of enterprises, so as to judge the strength of debt paying ability of enterprises and understand their financial status and operating ability. The analysis of the debt paying ability of enterprises is of great theoretical and practical significance. A scientific and reasonable analysis of an enterprise's debt paying ability can not only provide investors, regulators and managers with financial information such as the company's debt paying ability, operation ability and development ability, but also provide a basis for statement users to make relevant financial decisions. Summary of enterprise solvency analysis is presented in this paper, on the basis of theory of knowledge, by Beijing tongrentang technology development co., LTD. (hereinafter referred to as "tongrentang") as the research object, using the companies on the Shanghai stock exchange to disclose the relevant information, in-depth analysis of enterprise debt paying ability, to find and solve the debt paying ability analysis process and the problems existing in the enterprise daily management, further improving the pharmaceutical enterprise solvency analysis system, for other pharmaceutical enterprise, it has reference significance in the development of the current.

Key words: pharmaceutical industry; Enterprise solvency analysis; tongrentan

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