

比亚迪股份有限公司偿债能力研究
Research on the Solvency of
BYD Co., Ltd.

摘 要

偿债能力是指企业利用其资产偿还流动负债与非流动负债的能力。企业现金支付能力和债务偿还能力的水平，对企业生存和持续健康发展有重要影响。企业可以通过偿债能力相关财务指标的分析，真实地反映企业偿还到期债务的承受能力，为企业的利益相关者规避财务风险，做出正确决策提供依据。基于此，本文以比亚迪股份有限公司为研究对象，结合其 2015~2019 年年报中的财务数据，对短期偿债能力和长期偿债能力的各项具体指标进行计算和分析，剖析比亚迪偿债能力存在的问题。研究表明：比亚迪存在流动负债偿还压力大、资产变现能力较弱、负债规模过大、未来融资难度较大以及企业获利能力较差的问题。针对比亚迪偿债能力存在的问题，从资产变现能力、负债规模、融资结构和获利能力四个方面提出建议，提高比亚迪偿债能力，提升比亚迪公司的市场竞争力，促进企业持续健康发展。

关键词： 比亚迪 偿债能力 短期偿债能力 长期偿债能力

Abstract

Solvency refers to the enterprise to use its assets to repay the current liabilities and non-current liabilities ability and the ability of the enterprise cash debt repayment ability level, for enterprise survival and the sustainable and healthy development has important influence on the enterprise can through the analysis of solvency related financial indicators, truthfully reflect the enterprise bear ability to repay the debts, stakeholders to evade financial risks for the companies that provide a basis to make the right decision Based on this, this article to BYD Company Limited as the research object, combined with its financial data in 2015~2019 annual report, the short-term solvency and long-term solvency of the specific indicators on calculation and analysis of problems of BYD solvency the research results show that the BYD to repay the current liabilities pressure big asset cash ability too much weaker sheet future financing difficult and poor corporate profitability problems aiming at the existing problem of BYD solvency, from asset cash ability sheets Suggestions are put forward from four aspects, namely, financing structure and profitability, so as to improve BYD's solvency, enhance its market competitiveness and promote its sustainable and healthy development.

Key words: BYD solvency analysis short-term solvency long-term solvency

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