

包钢股份偿债能力分析

Analysis on the Solvency of Baotou Steel Company

摘要

钢铁产业在近几十年的发展积累中，已经存留下了许多问题，现在留下的问题就产能过剩的问题，在这样的背景下，国家发出了供给侧改革的政策，这让原本是一个资产负债率的行业，逐渐转向了适中的资产负债率水平。优化了资产结构，让钢铁行业快速健康的发展下去。而偿债能力的大小直接关系到企业持续经营能力的高低，是企业各方面利害关系所重点关心的财务能力之一；在市场经济条件下开展经营活动的现代企业，其偿债能力是衡量企业财务管理的核心内容。

本文基于这样的背景下，将通过介绍包钢股份的基本情况，并引用该企业近五年的财务数据，采用静态分析，动态分析，对比分析等方式，对包钢股份的偿债能力进行了详细的分析，还引入了另外两家企业，宝钢股份和韶钢松山作为对比企业，提出了包钢股份不管是自身还是在行业内的偿债能力水平都较弱的问题，并根据这些问题提出了建议，建议包含了企业的资产结构、经营成本、风险防范制度等方面的内容，本文期望为该企业的偿债能力的提升提供一些建议，并为行业内的其它企业提供参考。

关键词：包钢股份 偿债能力分析 建议

Abstract

In the development and accumulation of the iron and steel industry in recent decades, many problems have been left, and the remaining problems are the problem of overcapacity. Under this background, the country has issued a policy of supply-side reform, which originally made it a The industry of asset-liability ratio has gradually shifted to a moderate level of asset-liability ratio. Optimized the asset structure and allowed the steel industry to develop rapidly and healthily. The solvency is directly related to the level of the company 's ability to continue to operate, and it is one of the financial capabilities that the company is concerned about in all aspects of its interests. For modern enterprises that carry out business activities under market economic conditions, their solvency is a measure The core content of financial management.

Based on this background, this article will introduce the basic situation of Baosteel and quote the financial data of the company for the past five years, using static analysis, dynamic analysis, comparative analysis, etc. Detailed analysis also introduces two other companies, Baosteel and Shaogang Songshan as comparative companies, and raises the problem that Baotou Steel 's debt solvency level is weak whether it is itself or in the industry, and based on these issues The recommendations include the company's asset structure, operating costs, risk prevention system and other aspects. This article hopes to provide some suggestions for the improvement of the company's solvency and provide references for other companies in the industry.

Key words:Baotou iron and steel Limited by Share Ltd Financial Management suggestions

以上内容仅为本文档的试下载部分，为可阅读页数的一半内容。如要下载或阅读全文，请访问：

<https://d.book118.com/587014041133006145>