

Analysis of Kitchen Electricity Enterprise Operation Capacity: Taking Eida Intelligence as an Example

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Abstract: With the rapid development of China's economy, the intelligent industry has gradually entered the vision of consumers. Intelligent kitchen electricity has also gradually become a part of the family demand, more and more enterprises began to produce and manufacture new kitchen appliances. Especially in the past three years when the epidemic continues to occur, in the face of home isolation, the consumer demand for kitchen products is increasing. For the overall industry of intelligent kitchen electricity is an opportunity for development. However, enterprises often appear many problems in the process of operation, which affects the development of enterprises, and the operating capacity is one of them. Operating ability refers to the operation ability of an enterprise, and also refers to the ability of the enterprise to use various assets to earn profits. The operating capacity index of an enterprise is mainly used to reveal the capital operation turnover and the ability to reflect the efficiency of the management and application of economic resources. Therefore, it is very necessary to establish a good operating capacity system. This paper from Zhejiang anti intelligent kitchen electric co., LTD. Is the actual situation, the first is the related concepts and theory, then introduces the present situation of the whole intelligent kitchen electricity industry and analyze the basic situation of the intelligent, according to the enterprise in 2020-2022 financial statement data, mainly for the operating capacity of current assets turnover, inventory turnover and receivables turnover, dig out the intelligent operating capacity management problems and reasons and give reasonable Suggestions.

1. Introduction

1.1. Research Background

With the development of science and technology and the growing demand of people, the combination of intelligence and machine should be born in The Times. At present, the most common thing in our life is intelligent kitchen electricity. More and more intelligent kitchen electricity enterprises appear in our life, and Eida Intelligent kitchen electricity is one of them. It is a private enterprise in the research and development, production and sales of modern kitchen electrical

products such as integrated stoves. With the increasingly fierce market competition environment, if an enterprise wants to develop better and expand its strength, it needs to carry out an effective analysis of all aspects of the enterprise. Operation capacity is only one of the many influencing factors of the enterprise. It is hoped that through this analysis, the managers of the enterprise can be more effective in judging the ability of sustainable operation of the enterprise and the efficiency of the use of enterprise funds, so as to improve the ability of the enterprise's operation and management.

1.2. Purpose and Significance of the Research

1.2.1. Research Purpose

The purpose of this paper is to further find out the problems existing in the operation process through the analysis of the operating capacity of Eida Intelligent Company, so as to put forward countermeasures to relieve pressure and improve economic benefits.

It is hoped that by calculating and analyzing the relevant indicators, the operation efficiency of the enterprise can be evaluated, so as to reflect the operating efficiency and benefit of the assets of Eida Intelligent enterprise.

It is hoped that this process can also be used as the basis and supplement for the analysis of the company's profit and operation. If an enterprise wants to expand its own strength, it must carry on effective analysis to its operating ability.

The hope is to better evaluate the company's sustainable operation ability, and to evaluate its capital utilization efficiency, so as to improve its operation and management level.

1.2.2. Research Significance

Kitchen electricity industry as a pillar industry of national economy, in the development process of the whole industry, have been supported by the government. The intelligent kitchen electricity industry has been regarded as the profit highland of the household appliance industry, which also makes the giants of all walks of life to join the field of intelligent kitchen electricity successively, making the market competition of kitchen electricity more and more fierce.

Through the overall analysis of the industry, we can understand the current development trend of the whole industry and the challenges faced in recent years more clearly.

At the same time, it can deepen the understanding of Eida Intelligence and the company's position in the whole industry, and explore some new solutions to relieve the pressure of the company or even the whole industry in the face of the epidemic situation.

In recent years, under the influence of the epidemic, consumers cannot buy in offline stores due to various restrictions, which leads to the development of the industry in a medium-low speed state. Through the analysis of the operation capacity of the industry, the problems in the industry can be found, and corresponding solutions are given to help the further development of the industry.

1.3. Research Status at Home and Abroad

1.3.1. Research Status Abroad

Richard Best (2022) proposed in *Asset Turnover: Explanations and Formulas* that a company's sales ability and management ability can be seen by comparing the data reflecting its operating ability. At the same time, investors can compare the operating status of a company and decide whether to invest [1] or not according to these data.

Titik Purwanti (2020) proposed in the *Analysis of Cash and Receivables Turnover on Corporate Profitability* that a good performance in the data of an enterprise's operating capacity is conducive to

the improvement [2] of its profitability and operating status.

Siti Nurlaela¹, Bambang Mursito, Eny Kustiyah, Istiqomah, Sri Hartono (2020) proposed in Asset Turnover, Capital Structure and Financial Performance that Through the analysis of capital turnover and other data that can reflect the operating capacity, the current operating status of an enterprise can be clearly obtained and the operating status can be effectively improved [3] by improving these capabilities.

1.3.2. Domestic Research Status

Li Hongyan (2022) pointed out in the Research on the Analysis System of Enterprise Operating Capacity that China's market economic system is constantly improving, but the concept and practice of the internal enterprise management system of Chinese companies have been inadequate for a long time, so the enterprise operating capacity system is not perfect. Therefore, we should combine the actual problems of enterprises to improve the operation capacity system [4].

Hou Xin and Wang Lichen (2022) proposed in the Analysis of the Operation Capacity of Hangjin Technology that improving the operation capacity of an enterprise can contribute to the development of an enterprise and enhance its strength, so as to expand its market [5].

Ma Qianhui (2018) pointed out in Hisense Electric Appliance Co., LTD.'s Operating Capacity Analysis that household appliances industry plays an important role in China's manufacturing industry. Through the analysis of financial indicators and operating capacity of enterprises, the operating capacity system of enterprises can be improved and valuable information [6] can be provided for the company.

Li Yixin (2021) pointed out in the Analysis of the Operation Capacity of Enterprise Chemical Energy that in recent years, the development speed of Chinese market economy has increased, in order to improve the synchronous improvement of enterprise economy, the economic management system of enterprises needs to be improved, which will promote [7] the analysis of the operation capacity of enterprises and the improvement of the economic management system.

Liu Jing (2021) pointed out in "Suning Tesco Operating capacity Analysis and Exploration" that the analysis of enterprise operating capacity index will have a deep impact on the judgment of enterprise operating capacity, but also can influence the analysis [8] of enterprise profitability.

In summary, according to the analysis of the current situation and development trend of enterprise operation capacity by domestic and foreign experts and scholars, it can be clearly seen that enterprise operation capacity plays a pivotal role in analyzing the economic operation of enterprises, and can also clearly reflect the level of capital utilization and operation management of enterprises. Through a large number of domestic scholars' empirical research, we find that the operation capacity of an enterprise will have a certain impact on the operation of the company, so how to improve the operation capacity of the company is particularly important.

1.4. Research Contents and Methods

1.4.1. Research Content

This paper focuses on the analysis of the operation capacity of Zhejiang Yitian Intelligent Kitchen Electric Co., LTD., and introduces the research background, purpose and significance. Management ability and other related theoretical knowledge, including the concept of management ability, as well as the theoretical knowledge of various indicators. Through the analysis of financial statement data, the problems of Zhejiang Yitian Intelligent Kitchen Electric Co., Ltd. are as follows: accounts receivable turnover rate is low, inventory is overstocked, total assets turnover rate is low and the corresponding solutions are given.

1.4.2. Research Methods

(1) Literature query method: to deepen the understanding of operational capability theory through learning and studying materials, prepare academic literature materials for future study and research and clarify writing ideas.

(2) Case analysis method: By combining the basic data information of the operation capacity of Eida Intelligent kitchen Power and the specific details of the company's operation capacity, this paper better summarizes the problems facing and existing in the current operation capacity of the company, seeks the reasons for these problems and sorts out the corresponding solutions, which will have a very high reference for the analysis of the future operation capacity of Eida intelligent kitchen power.

(3) Comparative analysis: By comparing the current situation of the kitchen power industry of Yita Smart kitchen power, summarizing and sorting out the problems and solutions faced by other companies in the same industry, it can provide reference for the analysis of the future operation capacity of Yita smart kitchen power.

1.5. The Problems to Be Solved in this Paper

By analyzing the operating capacity of Etian Intelligent Kitchen Electric Co., LTD., this paper proposes the problems of low turnover rate of accounts receivable, high inventory backlog and low turnover rate of total assets of the enterprise. These problems have caused certain economic losses to the interests of Yida Intelligent kitchen electricity Co., LTD. According to these problems, the corresponding solutions are put forward, in order to improve the enterprise's operation and management ability and economic ability.

2. Definition of Related Concepts and Research Basis

2.1. Concept of Operational Capacity

An enterprise's use of capital and various assets to earn profits refers to its operating capacity, which is the actual efficiency and benefit reflected in the operation of assets. Among them, the turnover rate or turnover speed of the enterprise's use of assets is one of the main performance factors of the efficiency of working assets. The ratio between the output of the enterprise and the amount of assets occupied usually expresses the benefit of the enterprise's working assets. In fact, the operation capacity of enterprise assets is the most important is how to use the least assets, in the shortest time to create the most product turnover times, in order to achieve the purpose [9] of obtaining more profits. In order to maintain the long-term and sustainable development of the enterprise. When there is a problem in the operation capacity of the enterprise, the indicators that can best see the problem of the enterprise are the current assets, fixed assets and total assets, which can fundamentally reflect the problems existing in the enterprise.

2.2. Analysis of Operating Capacity Index of current assets

Current assets refer to cash and cash equivalents realized, sold or consumed during a normal operating period or a fiscal year. 5. They are an integral part of a company's property composition. In the operation of an enterprise, in order to better deal with the business of current assets and reveal its defects, it is necessary to strengthen the audit of current assets, so as to improve the utilization [10] rate of current assets. For example, temporary idle monetary funds can be used for investment to generate income and so on. An enterprise can promote its development by increasing sales, among which the turnover of current assets, accounts receivable and inventory are all important indicators

affecting the operation capacity of current assets.

2.2.1. Turnover Rate of Current Assets

The turnover rate of current assets reflects the turnover rate of the enterprise's current assets, which are the most liquid among all the assets of the enterprise. Therefore, the study on the application efficiency of current assets can better reveal and analyze various factors affecting the use of enterprise assets, so as to provide reference for the enterprise's business decision and improve the utilization rate of current assets. Current assets are one of the most critical indicators in the production and operation of an enterprise. Therefore, it is necessary to ensure the turnover rate of current assets in order to ensure the sustainable development [11] of an enterprise. The turnover times and turnover days are the most accurate indicators to reflect the turnover rate of current assets. The more times a company turns over, the shorter the time it takes to turn over its current assets, the higher the utilization rate of current assets and the stronger its operating capacity; On the contrary, when the number of turnover of the enterprise's current assets decreases, it means that the enterprise spends more time in a turnover, the turnover speed and use efficiency of the enterprise's current assets will be reduced, and the operation capacity of the enterprise will also decline.

2.2.2. Inventory Turnover Rate

Inventory turnover is the amount of time it takes a business to turn over its inventory of goods once. It is expressed as the ratio of the main business cost to the average inventory balance. Inventory turnover can reflect the proportion of funds used by enterprises in the production of products. Inventory realization of production enterprises is more important, which can make enterprises improve the utilization rate of funds more effectively in the process of production and operation, but also have an impact on the short-term solvency of enterprises, reduce the overstock of goods on products and improve the speed of capital turnover of enterprises. To maintain the ability of sustainable development of enterprises. The analysis of inventory turnover can provide enterprise managers with values [12] that can be used to evaluate and measure the inventory purchased, put into production, and recovered from sales. When analyzing inventory turnover rate, it mainly analyzes the inventory turnover rate and turnover days of an enterprise in a certain period of time. The shorter the inventory turnover time, the better the company's inventory cash flow capacity, the higher the company's fund utilization rate, which means that the company's operation management has no problems, on the contrary, if the company's inventory turnover time is long, it indicates that the company's operation management problems [13].

2.2.3. Accounts Receivable Turnover Rate

In addition to inventory, the current assets of a business include accounts receivable. The turnover ratio of accounts receivable is the ratio of a company's net income from credit sales to its average accounts receivable during a given period. The accounts receivable turnover ratio reflects the speed of the company's accounts receivable turnover, and also reflects the efficiency of the company's operations. It represents the total time it takes a business from the time receivables are incurred to the time cash is collected. Accounts receivable generally refers to the accounts that an enterprise incurs after the sale of products. Therefore, the collection of accounts receivable has a significant impact on the utilization of funds. [14] Among them, the turnover days of accounts receivable and the turnover rate of accounts receivable are important financial indicators used to compare the turnover ability of accounts receivable. The higher the turnover rate of accounts receivable, it means that the enterprise has less credit time, the faster the rate of fund recovery, and the less bad debt losses. On the contrary, when the turnover days of an enterprise's accounts receivable increase, it means that the enterprise

cannot collect the money within the specified time, which not only increases the probability of bad debt losses, but also reduces the current assets of the enterprise, which is not conducive to the development of the company. However, when the turnover days of accounts receivable are too fast, it is also advantageous and disadvantageous for enterprises. Too fast recovery will lead many enterprises to consider whether they have the ability to pay accounts in a short period of time when choosing, which may lead to a decrease in the sales volume of enterprises and is not conducive to the operation of enterprises. Therefore, it is necessary for enterprises to increase the management of accounts receivable. [15]

2.3. Analysis of Fixed Assets Operation Capability Index

Fixed assets are mostly used by enterprises in the process of production and operation. The turnover rate of fixed assets refers to the ratio of an enterprise's annual sales revenue to its average net fixed assets. It is an important index to measure the efficiency of the use of fixed assets and the turnover of fixed assets. In production and management, most fixed assets are based on productive assets and are the main means [16] of enterprise production and management activities. The higher the turnover rate of fixed assets, the higher the utilization rate of fixed assets and the more reasonable the investment in fixed assets. When the turnover rate is low, it indicates that the allocation of assets of the enterprise is unreasonable, and the insufficient capacity in the production of products will lead to the phenomenon of short supply in the sale of the enterprise, which reduces the capital to expand the sales. Reduces the operation capacity of the enterprise, which is not conducive to the sustainable development [17] of the enterprise.

2.4. Analysis of Total Assets Operation Capacity Index

The output rate of total assets, return on total assets and turnover of total assets are important indicators to measure the operating ability of total assets of an enterprise. The ratio of total assets to total output value is expressed by the ratio of total assets to total output value. When the value of total assets of an enterprise is larger, it indicates that the enterprise can obtain higher benefits from using capital and the operation of total assets of the company is better. In a certain period of time, the company's sales revenue and total assets ratio is usually used to reflect the company's total assets turnover rate. It is an indicator of profitability, which mainly shows the ability of an enterprise to create income when using its total assets. It is an indicator that reflects the overall operating capacity of an enterprise. The total assets turnover rate can also be expressed by the number of days of turnover, the total assets turnover days is the ratio of the number of days and turnover times, if a company's total assets turnover rate and turnover days are very high, then the company's asset utilization rate will decline, thereby reducing the company's profit, which is not conducive to the development of the company. [18] The rate of return on total assets refers to the proportion of the company's income in total assets in a certain period, which reflects the operating efficiency of the company using total assets. Generally, the greater the value of this index, it represents the improvement of the company's utilization rate of funds and operation capacity.

3. Analysis on the Current Situation and Problems of Operating Capacity of 300 Million Field Intelligent Kitchen Power

3.1. The Company Profile of 300 Yita Smart Kitchen Power

Zhejiang Yitian Intelligent Kitchen Electric Co., LTD. (hereinafter replaced by Yitian intelligent) was founded in 2003, is a registered capital of 10,809,200 yuan private enterprises, professional

research and development, production, sales, service as one of the high-end kitchen electric and stainless steel cabinet integrated solutions manufacturing enterprises. The company continues to promote the integration of "industrialization, automation, information technology and intelligence". Specializing in the research and development, production and sales of modern new kitchen appliances such as integrated stoves, is one of the earliest domestic enterprises to produce and sell side suction type integrated stoves with its own brand. The main business scope of Etian Intelligent is the production and sales of disinfection instruments, integrated stoves, range hoods, ovens and other products.

3.2. Analysis of Operating Capacity of 320 Yida Intelligent Kitchen Electric Company

In recent years, the continuous growth of residents' income level has brought people's pursuit of quality life, and the concept of "integrated kitchen" has become popular. The new integrated kitchen electrical products represented by integrated stoves have emerged as The Times require. The competition in the industry is becoming increasingly fierce. The turnover rate of current assets, accounts receivable, inventory and total assets of Etian Intelligent Kitchen Electricity Company has declined in the process of operation. From the perspective of industry comparison, the market share of Etian Intelligent shares also lags behind that of peers.

3.2.1. Current Status of Current Assets Operating Capacity

Current assets are an important index for enterprises to analyze their operating capacity. This paper analyzes current assets by means of current assets turnover, accounts receivable turnover and inventory turnover.

Table 1: Financial Indicators of Eida Intelligent Enterprises from 2020 to 2022 (brief table) Unit: Ten thousand Yuan

Project Year	2022	2021	2020
Revenue from main business	122966	71635	65494
Current assets at the beginning of the year	114952	36817	29154
Current assets year-end number	145478	114952	36817
Average balance of current assets	130215	75884.5	32985.5
Net income from credit sales	122967.46	71638.5	65527.12
Accounts receivable at the beginning of the year	2488	1028	375
Year-end accounts receivable	6906	2488	1028
Average accounts receivable balance	4697	1758	701.5
Main business cost	68012.63	38962.35	37241.6
Beginning of year inventory	6227	5491	4629
Inventory year-end	10575	6227	5491
Average inventory balance	8401	5859	5060

Data source: 2020-2022 financial report of Eida Smart Kitchen Electronics Co

(1) Analysis of current asset turnover rate

When calculating the turnover of current assets, the two commonly used formulas are: Number of turnover of current assets = turnover of current assets = revenue from main business/average total current assets

Days of turnover of current assets (turnover period) = days of calculation period (360)/Turnover of current assets

According to the calculation of data in Table 1, it can be seen that:

Table 2: Analysis Table of current Assets Turnover Ratio of Eida Kitchen Electric Company from 2020 to 2022 (brief table)

Project Year	2022	2021	2020
Current assets turnover ratio (times)	0.94	0.94	1.99
Days of turnover of current assets (days)	381.23	381.36	181.31

Data source: 2020-2022 financial report of Eida Smart Kitchen Electronics Co

As can be seen from Table 2, the turnover rate of current assets of Eida Kitchen Power has declined in recent years. In 2020, the turnover rate of current assets of Eida Kitchen Power Company was 1.99 times, and in 2021, it dropped to 0.94 times, a decrease of 1.05 times. It shows that the utilization rate of working capital of Yita Kitchen Power is constantly decreasing, and the overall profit level of the enterprise is declining, leading to a downward trend in the overall business level of the enterprise. The turnover days of current assets of Eida Intelligent enterprise are increasing with the decrease of turnover rate. This indicates that the production and sales of the enterprise consumes a longer time, which leads to the weakening of the liquidity of the enterprise's current assets, and thus affects the solvency and operation capacity of the enterprise.

(2) Analysis of accounts receivable turnover rate

By Accounts Receivable turnover = net credit sales revenue/average accounts receivable balance

Days of Accounts receivable turnover = days of calculation period/Turnover of accounts receivable two formulas are used to analyze accounts receivable turnover.

Table 3: Analysis Table of Accounts Receivable Turnover Ratio of Eida Intelligent Enterprise in 2020-2022 (brief table)

Project year	2022	2021	2020
Accounts receivable turnover rate (times)	26.18	40.75	93.41
Days of accounts receivable turnover (days)	13.75	8.83	3.85

Data source: 2020-2022 financial report of Eida Smart Kitchen Electronics Co

Table 3 shows that the turnover rate of accounts receivable of Eida Intelligent enterprise is from 93.41 times in 2020 to 26.18 times in 2022. The turnover rate of accounts receivable of Eida Intelligent enterprise is decreasing year by year, and the rate of decline is getting faster, which indicates that the speed of the enterprise's accounts collection is slowing down, the risk the enterprise needs to take is greater, and the capital liquidity of the enterprise is slow. The credit sales of enterprises will lead to the decrease of the liquidity and utilization rate of enterprise funds. The increase of turnover rate leads to the increase of turnover days from 3.85 days to 13.75 days, which indicates that enterprises spend too long time on the recovery of accounts, and the operation capacity of enterprises will be affected.

(3) Inventory turnover ratio analysis

Inventory turnover ratio mainly reflects the utilization efficiency of inventory to an enterprise, usually used as inventory turnover ratio = the cost of main business/net average of inventory

Days of inventory turnover = days of calculation period/inventory turnover these two formulas are used to analyze inventory. Based on the calculation of the data in Table 1, we can see:

Table 4: Analysis Table of Eida Intelligent Enterprise Inventory Turnover Ratio in 2020-2022 (brief table)

Project Year	2022	2021	2020
Inventory turnover rate (times)	8.09	6.65	7.36
Days of inventory turnover (days)	44.50	54.12	48.90

Data source: 2020-2022 financial report of Eida Smart Kitchen Electronics Co

As can be seen from Table 4, the inventory of enterprises increases year by year, from 5,491 in 2020 to 10,575 in 2022, indicating that the inventory ratio of enterprises changes greatly, and enterprises invest too much in inventory goods, leading to the overstocking of assets on inventory, which is not conducive to the development of enterprises. The inventory turnover rate of the enterprise increases from 6.65 in 2021 to 8.09 in 2022, and the operating cost of the enterprise is increasing, which indicates that the inventory of the enterprise is excessive for the sales of the enterprise, which is not conducive to the development of the enterprise.

3.2.2. Current Situation of Operating Capacity of Fixed Assets

Most of the fixed assets of productive enterprises are production equipment, which reflects the income of enterprises using capital for production.

As can be seen from Table 5, the sales revenue of the enterprise is on the increase, from 654.94 million yuan in 2020 to 122.966 million yuan in 2022, indicating that the enterprise has a steady growth in sales revenue, and the turnover rate of fixed assets is also increasing year by year, indicating that the utilization rate of fixed assets of the enterprise is good.

3.2.3. Status Quo of Total Assets Operation Capacity

Table 5: Analysis Table of fixed Assets Turnover of Eida Intelligent Enterprise from 2020 to 2022 (Brief table) Unit: Ten thousand Yuan

Project Year	2022	2021	2020
Sales revenue	122966	71635	65494
Net fixed assets beginning of year	15062	13437	13437
Net fixed assets year-end number	16338	15062	13437
Average net fixed assets	15724	15062	13437
Turnover of fixed assets (times)	7.83	5.03	4.87

Data source: 2020-2022 financial report of Eida Smart Kitchen Electronics Co

As for the operating capacity of total assets, we selected the turnover rate of total assets as the main analysis index, and the formula was calculated as the turnover rate of total assets = net operating revenue/average total assets.

Most enterprises set the turnover rate of total assets at 80%. As can be seen from Table 6, the turnover rate of total assets will decrease to 76% in 2022, which is lower than 80%, indicating that although the business revenue of enterprises is increasing, it is still at a low level in the industry. It shows that although the utilization rate of total assets is increasing, there are still some areas to be improved.

Table 6: Analysis Table of Total Assets Turnover of Eida Intelligent Enterprise from 2020 to 2022 (brief table) Unit: Ten thousand Yuan

Project Year	2022	2021	2020
Net operating revenue	122349.74	71690.48	65768.63
Total assets beginning	141051	60894	51531
Total assets ending number	180922	141051	60894
Average total assets	160986.5	100972.5	56212.5
Total asset turnover (times)	0.76	0.71	1.17
Days of turnover of total assets (days)	471.33	507.40	308.99

Data source: 2020-2022 financial report of Eida Smart Kitchen Electronics Co

3.3. Million Field Intelligent Kitchen Electric Operating Capacity Problems

Eida Intelligent Kitchen Power Company is in the downstream of the industry. Through the analysis of various important indicators in the enterprise's operating capacity, it can be seen that the turnover rate of current assets, accounts receivable, inventory and total assets of Eida Intelligent enterprise are all decreasing year by year.

3.3.1. The Turnover Rate of Accounts Receivable is Too Low

The low turnover rate of current assets indicates that the enterprise has a low utilization rate of funds, and the capital realization ability generated by the enterprise when operating with current assets is weak. The turnover rate of accounts receivable of Etian Intelligent Enterprise decreases from 40.75 times in 2021 to 26.18 times in 2022, indicating that the decline span of the enterprise's accounts receivable turnover rate is large. It indicates that the enterprise's low efficiency in the management of credit sales and receivables or the credit policy in the early stage of credit sales are caused by the enterprise's receivables, most of which are generated after the credit sales, which will enable the enterprise to obtain more sales in the sales, but also let the enterprise bear more risks. When the receivables cannot be collected in time within the specified time, Will lead to the subsequent plan will not be able to carry out and the realization of the capital problems.

3.3.2. The Inventory Is Overstocked

Although the inventory turnover rate of enterprises is increasing, the inventory of goods is also increasing year by year. Excessive inventory overstock may be caused by the incomplete cognition of enterprise managers on the production of products. Excessive inventory will not only occupy the resources of the enterprise warehouse, but also increase the cost of management of the enterprise, thus increasing the production cost of goods. Excess inventory will cause a large loss of current assets, seriously affect the utilization efficiency of funds, and then affect the company's operating ability.

3.3.3. Low Turnover of Total Assets

The total assets turnover of an enterprise is calculated by the numerical value of the two indicators of the enterprise's net sales income and the average total assets in the corresponding year. Therefore, the total assets turnover is an indicator used to measure the situation between the sales level and the asset investment scale. During the period from 2021 to 2022, the total assets turnover of Eida

Intelligent Enterprise has been showing a declining trend, and the turnover rate in the past two years is lower than 80%, indicating that the efficiency of the enterprise in the application of total assets is decreasing and the income obtained from the application of total assets is decreasing.

4. Suggestions on Improving the Operating Capacity of Eida Intelligent Kitchen Appliances

4.1. Improve the Turnover Rate of Accounts Receivable

4.1.1. Strengthen the Management of Enterprise Accounts Receivable in the Early Stage

Enterprise accounts receivable is one of the main sources of business income, enterprises should pay more attention to the issue of accounts receivable. The accounts receivable of Eida Intelligent enterprise is increasing, and the turnover ratio of accounts receivable is rising, which indicates that the time for the company to collect the payable is lengthened, which may be caused by the credit selling unit not returning the accounts on time. Therefore, when the accounts receivable of Eida Intelligent enterprise occurs, it can first evaluate the credit of the object of credit selling, and analyze the operation situation and solvency of the enterprise. To ensure that the enterprise can recover the receivables in time to reduce the risk of the enterprise. Strengthen the communication between the finance department and the sales, production and storage departments of Eida Intelligent Company, and try to avoid the problem of the products sold on credit or the amount of subsequent payment due to insufficient communication.

4.1.2. Develop a Sound Management System and Collection System

The establishment of a perfect internal system is the basis for enterprises to implement the account receivable management system. On the basis of the original system, Eida Intelligent enterprise can strengthen the knowledge of internal staff in credit sales and collection. In the era of big data, financial sharing has gradually entered the public's vision, and the application of financial software has been very mature. ERP system has also been able to meet the needs of most enterprises, Eida intelligent company can use the financial software according to its own situation, according to the level and amount of different can set up the approval process of credit sales in the enterprise, and strictly stipulate that the staff in accordance with the process to fill in and apply. Each department in the enterprise should communicate in time and conduct approval in strict accordance with the management system of the enterprise.

The enterprise must pay attention to the collection, understand the status quo of credit sales enterprises and analyze, can appropriately reduce the amount of accounts receivable or extend the payment date, when necessary, can also use legal procedures to ensure that their losses to a minimum.

4.2. Reduce Inventory Overhang

4.2.1. Control the Inventory of Enterprises

The decision-makers of the enterprise should attach more importance to the problem of enterprise inventory. The problem of excessive quantity exists in the production of the enterprise in the past two years. Before making the production quantity decision, Eida Intelligent enterprise can not only investigate and analyze the market demand and producers in the same industry, but also issue questionnaires on the network for actual investigation, so as to ensure that the enterprise has a certain control over the quantity of products produced. Do not blindly control the quantity of production to ensure quality. In terms of sales, the price difference can be used to publicize the major sales platforms. Eida Intelligent enterprise can strengthen the effective communication between the sales department

and the storage department to avoid the loss caused by inaccurate information. In the era of constantly updating consumer demand, the manager of Eida Intelligent enterprise needs to understand the psychology and demand of consumers, and to cater to the market to develop new products while ensuring the sales volume of the original products.

4.2.2. Establish and Improve Enterprise Inventory Management System

Eida Intelligent Enterprise makes use of the original system and combines its own needs to implement the system on the ERP system. During production, it sets up strict audit standards, including strictly standardizing use methods to avoid unnecessary losses when receiving materials. When receiving inventories, it establishes strict rules for receiving inventories, including receiving approval, issuing audit, cost accounting, checking accounts, etc. Should be carefully implemented, can use the relevant financial software for input and preservation, convenient enterprise inventory management. In the moment of severe epidemic, financial software can be used for online office, greatly reducing the situation of not being able to work on site due to the epidemic.

4.3. Improve the Turnover of Total Assets

The total asset turnover rate of general enterprises is mostly 80%, and the total asset turnover rate of Eida intelligent enterprise is lower than the general standard of the industry in the past two years. Eida intelligent enterprise can increase the sales revenue of the enterprise by improving the image of the company and the brand, increasing the influence on the market, and increasing the degree of brand publicity. For example, in the promotion of products, besides cooperating with stars for publicity, it can also cooperate with major platforms in the supply side to increase the national degree of Eida enterprises. It can also improve the re-purchase rate of customers through some marketing means, such as giving certain discounts to new and old customers when they buy, in order to attract customers. Conduct market research to meet customer needs in product production to improve product quality, and carry out cost control to reduce product prices and improve customer satisfaction. In the aspect of sales, we can set up some performance appraisal management on the basis of the original system, such as increasing the number of newly signed customers as the assessment of sales staff, and at the same time rewarding those who complete the assessment.

5. Conclusions

The operating capacity of enterprises mainly refers to the efficiency and benefit of enterprises in operating assets. The purpose of analyzing the operating capacity of Eida intelligent enterprises is to improve the utilization rate of funds for better development. In the era of fast life, people have higher and higher requirements for the quality of life. The traditional operation and management mode of Yita Intelligent kitchen Electric Company can no longer meet the requirements. We need to start towards the new economic era. It is very important to analyze the trend of enterprise operation capacity index for many years. We can understand the changes of enterprise operation capacity in recent years from the analysis results. In this paper, I am through the analysis of the enterprise operation ability index and how to improve the enterprise operation ability of the method of research.

First of all, the influence of the company's operating ability index related theories were studied, including three indicators: current assets, fixed assets and total assets. After that, the current situation of the enterprise is analyzed, including the company profile of Eida Smart Kitchen, the current situation of the company's operating capacity and the problems existing in the operating capacity are analyzed, and the problems of low turnover rate of accounts receivable, large inventory backlog and low turnover rate of total assets are put forward.

Finally, according to the relevant problems put forward to strengthen the enterprise accounts receivable early management work and develop a perfect account period management and collection system to improve the enterprise accounts receivable turnover. The problem of inventory overhang is put forward by controlling the inventory of enterprises and establishing and perfecting the inventory management system of enterprises to alleviate. By improving the national degree of Eida intelligent enterprise and other actions to increase sales revenue so as to improve the total asset turnover of the enterprise. It is hoped that this analysis can be helpful to Eida Smart Kitchen Electronics company. But in the business and financial management of the enterprise, the problem of operation capacity is only one of them. If the enterprise wants long-term development, it needs long-term comprehensive analysis, time change to improve its own management and system.

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