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## 动漫公司现金流管理研究

### 摘 要

企业中的现金是以货币形式存在的资金，只有让资金处于正常有序的状态时，企业才能保证日常运营的高效稳定，这对企业价值的提升具有重要作用。现金流管理甚至比生产的产品、提供的劳务或者是销售的推广更加重要。企业的资产在周转过程中，都会产生现金流，企业的价值也随之产生，因此，企业价值的增加受益于企业日常活动中资产的运转，收益于现金流的循环，企业的现金流量在企业的生产经营中起着重要的作用。随着社会的发展，文化作为国家竞争中的软实力重要性越来越高，文化行业作为我国经济发展的重要行业之一，本文以现有的现金流管理相关的理论为基础，结合长城动漫有限公司自身的现金流管理现状，探究其现金流管理存在的问题，产生该问题的原因，以及应对管理问题的解决办法。

**关键词：**资产；现金流管理；问题与对策

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## ABSTRACT

The cash in an enterprise is in the form of money. Only when the capital is in a normal and orderly state can the enterprise ensure the efficient and stable daily operation, which plays an important role in the promotion of enterprise value. Cash flow management is even more important than the promotion of products, services or sales. In the process of assets turnover of enterprises, cash flow will be generated, and the value of enterprises will also be generated. Therefore, the increase of enterprise value benefits from the operation of assets in the daily activities of enterprises and the circulation of cash flow. The cash flow of enterprises plays an important role in the production and operation of enterprises. With the development of society, culture as a soft power in national competition is becoming more and more important. The cultural industry is one of the important industries in China's economic development. Based on the existing theories of cash flow management, combined with the status quo of cash flow management of Great Wall Animation Co., Ltd., this paper explores the problems existing in cash flow management, the causes of the problem, and the corresponding measures Solutions to management problems.

**Keywords:** Assets; cash flow management; problems and countermeasures

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