

## 工业企业流动资金管理分析--以河南昊锦建设集团有限公司为例

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## 摘 要

流动资金又叫做营运资金，它是流动资产的表现形式，它的主要特点之一是周转期短且其形态易发生改变。流动资金作为企业流动资产的一种表现形式，是每一个大型工业企业重要的组成部分，对一个企业来说，拥有比较多的企业流动资金，在一定的程度上对于企业可以有效降低其企业的生产和财务经营风险，为我们的企业在激烈的国际市场竞争中发展创造更加的有利条件。但大量的工业企业由于对流动资金管理的意识相对来说是比较薄弱的，管理制度不完善使其结构不合理，应收账款的大量增加导致流动资金占用过高，存货管理不合理导致流动资金沉淀等问题而面临倒闭破产。

本文以河南昊锦建设集团有限公司公司为例，首先介绍了流动资金的定义及内容，然后介绍了河南昊锦建设集团有限公司的具体情况，然后针对河南昊锦建流动资金管理出现的不同问题进行原因分析，最后结合影响流动资金的相关因素，提出了关于该企业流动资金管理存在问题的相应对策。

**关键词：**流动资金 中小企业 应收账款

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## **Analysis on the management of industrial enterprises' working capital**

——Take Henan Haojin Construction Group Co., Ltd. as an  
example

### **Abstract**

Working capital, also known as working capital, is the manifestation of current assets. One of its main characteristics is short turnover period and its form is easy to change. As a form of corporate liquidity, liquidity is an important part of every large-scale industrial enterprise. For an enterprise, with a relatively large amount of corporate liquidity, to a certain extent, it can effectively reduce the production and financial operation risks of the enterprise, and create more favorable conditions for the development of our enterprise in the fierce international market competition. However, a large number of industrial enterprises are facing bankruptcy due to their relatively weak awareness of liquidity management, unreasonable structure due to the imperfect management system, excessive occupation of liquidity due to the large increase of accounts receivable, and irrational inventory management, which leads to the settlement of liquidity.

Taking Henan Haojin Construction Group Co., Ltd. as an example, this paper first introduces the definition and content of working capital, then introduces the specific situation of Henan Haojin Construction Group Co., Ltd., then analyzes the causes of different problems in the management of working capital of Henan Haojin Construction Group Co., Ltd., and finally combines the relevant factors that affect working capital, This paper puts forward the corresponding countermeasures for the problems existing in the current capital management of the enterprise.

**Keywords:** Working capital    Small and mediumsized enterprises  
Account sreceivable

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