

A 电器公司营运资金管理问题及对策分析

摘 要

随着我国市场经济的不断进步，所处的整体经济环境发生改变，营运资金管理是其重要、不可或缺的部分。营运资金管理是企业资金结构中最为活力的部分，是对企业经营管理能力的综合评估。一个公司营运资金管理的好与差，反映了企业对资产管理水平的高低，对企业的资金能否顺利周转有重大影响。因此，一个企业如果想在整个行业中占据有利地位，就必须加强自身的营运资金周转率，使企业的价值能够实现最大化。

由于市场经济体制在不断强化，企业相互竞争也越激烈，因而对营运资金管理的要求更加严格。在企业管理中，很多企业在营运管理方面存在不足，导致企业财务状况出现很多问题，从而缺乏足够的营运资金支持而不能持续健康发展。而关注到自身的营运资金管理问题，并且进行不断的调整，是企业实现自我优化的关键所在。本文经过对 A 电器公司的分析与研讨，分析出 A 电器公司存在资金利用率低、存货周转速度慢、流动负债结构不合理和应付账款占用过度等问题，并提出了解决的措施，希望促进企业的持续健康发展。

关键词： 营运资金管理；营运资金周转率；营运资金

Analysis of working capital management problems and countermeasures of A electric appliance company

Abstract: With the continuous progress of China's market economy, the overall economic environment has changed, and working capital management is an important and indispensable part. Working capital management is the most dynamic part of the capital structure of enterprises, and it is a comprehensive evaluation of the management ability of enterprises. The good and poor management of working capital in a company reflects the level of asset management and has a great impact on the smooth turnover of capital. Therefore, if an enterprise wants to occupy a favorable position in the whole industry, it must strengthen its own working capital turnover rate, so that the value of the enterprise can be maximized.

As the market economy system is continuously strengthened, the competition among enterprises is more intense, so the requirements for working capital management are more strict. In enterprise management, many enterprises have deficiencies in operation management, leading to a lot of problems in the financial status of enterprises, and thus lack of sufficient working capital support for sustainable and healthy development. It is the key for enterprises to realize self-optimization to pay attention to their own working capital management and make constant adjustment. Though the analysis and research of A electric appliance company, this paper analyzes the problems of A electric appliance company, such as low capital utilization rate, slow inventory turnover speed, unreasonable current liability structure and excessive account payable occupancy, and puts forward the measures to solve them, hoping to promote the sustainable and healthy development of the enterprise.

Keywords: Working capital management; Working capital turnover ratio; Working capital

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