

国美电器资金管理现状及对策分析

摘 要

企业在发展过程中是离不开资金支持的，而随着时代的发展，企业对于资金的管理也变得越来越难，资金的管理也逐渐成为了企业发展的重点，它是企业现代化水平的体现，是企业财务管理的核心。企业是否具备良好的资金管理能力决定了其发展的长远。因此，企业必须要采取必要的措施来提升资金管理能力，而在基于风险管控的基础上，要有效的提升资金利用率，这样才能让企业建立健全的财务管理体系，以提升风险抵抗能力。零售行业的归属于资金密集行业，然而随着互联网的快速发展，极大的影响了人们的购物生活方式，因而网购应运而生，这就大大压缩了传统零售行业的发展，减少了盈利能力，而这就让资金密集行业产生了极大的波动，非常不利于其正常的资金流动。

本文一开始通过论述资金管理的理论，接着通过研究国美电器，首先介绍了企业的基本情况与财务介绍，接着以国美电器资金管理的现状展开分析，找到其存在的问题，包括业务资金占用较大、财务费用规模较高、有息负债规模偏高、货币资金大量沉淀等，然后给出针对性的提升资金管理效率的建议，其中包括加强资金计划管理、加强财务费用控制、降低有息贷款规模、合理控制货币资金规模等。通过本文的研究希望对提高国美电器资金管理水平有所帮助，也期望能对国内的其他零售行业有一定的借鉴参考价值。

关键词：资金管理，国美电器，零售行业，资金流动

Abstract

In the process of development, enterprises are inseparable from the support of funds. With the development of the times, the management of funds has become more and more difficult, and the management of funds has gradually become the focus of enterprise development. It is the embodiment of enterprise modernization and the core of enterprise financial management. The long-term development of an enterprise depends on whether it has good capital management ability. Therefore, enterprises must take necessary measures to improve the ability of capital management, and on the basis of risk management and control, to effectively improve the utilization rate of funds, so as to enable enterprises to establish a sound financial management system to enhance the risk resistance ability. The retail industry belongs to the capital intensive industry. However, with the rapid development of the Internet, people's shopping lifestyle has been greatly affected. Therefore, online shopping emerges as the times require, which greatly reduces the development of the traditional retail industry and reduces the profitability, which makes the capital intensive industry produce great fluctuations, which is not conducive to its normal capital flow.

This paper first discusses the theory of capital management, and then through the study of Gome, first introduces the basic situation and financial introduction of Gome, and then analyzes the current situation of Gome's fund management to find out the existing problems, including large occupation of business funds, high scale of financial expenses, high scale of interest bearing liabilities, large amount of monetary capital precipitation, etc Some suggestions are put forward to improve the efficiency of fund management, including strengthening the management of fund plan, strengthening the control of financial expenses, reducing the scale of interest bearing loans and reasonably controlling the scale of monetary funds. Through the research of this paper, I hope to improve the level of Gome capital management, and also hope to have a certain reference value for other domestic retail industry.

Key Words: Capital management, Gome, retail industry, capital flow

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