
题 目 中小企业财务困境的研究
 ——以绘心食品公司为例

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摘要

在我国的经济体制中，最不可忽略的一部分就是中小企业。我国很大一部分的就业岗位都是由中小企业提供的，是我国经济发展的重要推动力。为了给中小企业提供一个良好的生存环境，政府采取了一系列的措施来推动中小企业的发展，例如在增值税方面就提供了很大程度的优惠。然而，由于中小企业自身的不足，在日常经营活动中经常会出现各种各样的财务问题，对中小企业的生存和发展带来了严重的影响。为了解决这些问题，本文对绘心食品公司的日常经营活动以及财务报表进行了深入的调查研究，并结合不同行业中小企业的财务问题，找到中小企业普遍存在的困境。然后针对这些具体问题分析其形成的原因，从政府、企业、金融机构以及高校学者等多角度出发，为解决中小企业的财务困境提供合理的建议，促进我国中小企业的健康成长。

关键词：中小企业；财务管理；财务困境；对策

A Study on The Financial Distress of Small and Medium Enterprises——Taking Hui Xin Food Company For Example

Abstract

Small and medium enterprises are the least negligible part of China's economy system. In China, a lot of jobs are provided by small and medium enterprises, and they are the biggest impetus for China's economic development. The government has taken a series of measures to promote the development of small and medium enterprises, such as providing a big discount in added-value tax. Their purpose is to provide a good living environment for small and medium enterprises. However, there are all kinds of financial problems in daily operations because of their own deficiencies, which have a serious influence on their survival and development. In order to solve these problems, this paper conducts an in-depth research on the daily business activities and financial statement of Hui Xin Food Company, and combining the financial problems of small and medium enterprises in different industries to find out the universal problems. Then, we will aim at these specific problems to find out what causes them. Finally, we can provide some good suggestions to solve the financial difficulties of these specific problems from the perspectives of government, companies, financial institutions, scholars in colleges and so on, to promote them grow healthily.

Key words: Small and Medium-sized Enterprises; Financial Management; Financial Distress; Countermeasures

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