

高新技术企业财务风险控制研究

摘 要

现如今信息时代，科学技术的进步推动了国民经济的快速发展。高新技术企业近年来发展速度快，产业的占比情况、领先程度成为了世界各国经济和科技实力对比的重要指标。

高新技术企业在财务风险方面具有显著的行业特征。主要原因在于：企业经营需要创新与技术革新、无形资产占有较高比重、产品设计较为个性。研究分析高新技术企业的财务风险，尽早预测生产经营环节可能出现的财务风险，及时执行风险应对措施，建立健全的风险防控机制，有利于企业的长期高效运作，减少不必要的费用损失，同时也有利于国民经济的提高。

本文根据高新技术企业的行业特点，结合企业财务风险管理的经典理论，从研发风险、筹资风险、投资风险以及资金回收风险四方面内容分析了高新技术企业目前存在的财务风险及控制现状。文章以浪潮软件股份有限公司作为案例样本，分析此公司在日常运营中存在的财务风险，结合整个行业财务风险控制现状，提出高新技术企业财务风险控制优化举措，希望这些优化措施的提出可以给行业的经营管理者和投资者提供强有力的参考建议，促进整个行业持续高效的前进发展。

关键词：高新技术企业；财务风险；控制

Abstract

Nowadays, in the information age, the progress of science and technology has promoted the rapid development of the national economy. In recent years, with the rapid development of high-tech enterprises, the industrial proportion and dominance have become important indicators to measure the economic and technological strength of the world.

New and high technology enterprises have remarkable industry characteristics in financial risk. The main reasons are: enterprises need innovation and technical innovation, intangible assets occupy a higher proportion, product design is more individual. Studying and analyzing the financial risks of high-tech enterprises, predicting the possible financial risks in the production and operation links this morning, timely implementing risk response measures, and establishing and improving the risk prevention and control mechanism are conducive to the long-term and efficient operation of enterprises, reducing unnecessary cost losses, and also conducive to the improvement of the national economy.

According to the industry characteristics of high-tech enterprises, this paper combines the classic theory of enterprise financial risk management, this paper analyzes the current financial risks and control status of high-tech enterprises from four aspects: R & D risk, financing risk, investment risk and fund recovery risk. financial risk control in the whole industry, and finally proposes optimization measures for financial risk control of the industry. It is hoped that the proposal of these optimization measures can provide strong reference and suggestions for the business managers and investors of the industry, and promote the sustainable and efficient development of the whole industry.

Key words: High-tech enterprise; Financial risk; Control

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