

摘 要

现如今西方国家的市场经济发展非常完善，还是在处于社会主义初级阶段的一些国家，中小企业一直是处于不可或缺的一位，是可以担当重任的一员，在经济社会发展中占据越来越多的席位。近些年来，随着全球经济一体化以及中国加入了 WTO，中国经济顺应时代的趋势不断地发展壮大，摆脱了洋人眼中“东亚病夫”的称呼，无论是中小企业，亦或是大型企业，伴随着我国经济领域在全球经济中的瞩目成就，在不断完善资本市场体系的同时，为我国中小企业的发展增加了非常多的机会，但也带来了严重的问题。中小企业由于企业的大小规模程度、缺乏人才和管理方面有漏洞，给企业的健康发展过程中增加困难。只有管理者进行正确的管理方式，才能处理好出现的种种财务管理问题，所以说财务管理在企业管理占据难以逾越的位置。

以新疆天润乳业有限公司为例，采用文献分析法、实地调查法、对相关人员进行访谈法和归纳演绎法对天润乳业财务管理问题方面进行相关分析与研究，先简单概论了一下基础概念知识，进一步推断该企业的行业特点，并对天润乳业公司财务管理问题分析。影响我国乳业企业发展的因素很多，大多数乳业企业只是单纯的看到了眼前啊的利益，没有长远眼光，通过对乳业企业财务管理中存在的弊端进行剖析，并将这些问题的答案找出，给出相应对策，要把财务管理作为企业发展的重要地位，并使其能够得到长远的发展。

关键词：财务管理；营运能力；盈利能力；偿债能力

ABSTRACT

Now a western country's market economy development is very perfect, or in the primary stage of socialism in some countries, small and medium-sized enterprises have been in an indispensable position, can assume a heavy responsibility, in the economic and social development occupies more and more seats. In recent years, with the integration of the global economy and China's accession to the WTO, China's economy in line with the trend of the times continue to develop magnificent, get rid of the eyes of foreign people "East Asian sick man" title, whether it is small and medium-sized enterprises, or large enterprises and other related departments, along with China's economic field in the global economy, while constantly improving the capital market system, the development of China's small and medium-sized enterprises have increased a lot of opportunities, but also brought serious problems. Small and medium-sized enterprises due to the size of the scale of enterprises, lack of talent and management loopholes, to the healthy development of enterprises in the process of adding difficulties. Only managers to carry out the correct management of the management, in order to deal with all kinds of financial management problems, so financial management in the enterprise management occupies an insurmountable position.

Taking Xinjiang Tianrun Dairy Co., Ltd. as an example, the paper uses literature analysis, field investigation, interview spree and induction of relevant personnel to carry out relevant analysis and research on the financial management of Tianrun Dairy, first briefly introduces the basic concept knowledge, further infers the industry characteristics of the enterprise, and analyzes the financial management of Tianrun Dairy Company. There are many factors affecting the development of China's dairy industry, most dairy enterprises just simply see the immediate interests, no long-term vision, through the dairy enterprise financial management of the shortcomings of the analysis, and these questions to find out, give the corresponding countermeasures, financial management as an important position of enterprise development, and make it can be long-term development.

Key words:financial management; operating capacity; solvency; profitability

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