

# 中小民营企业财务状况分析——以高碑店市鹏杰皮具有限公司为例

## 摘 要

在社会发展和时代进步的背景之下，我国改革开放发展进入到全新的阶段，全面建成小康社会成为当下的主要目标所在，中小民营企业的发展也进入到转型升级的重要时期。传统家族企业延续发展的阶段中，企业还存在管理方面过于薄弱、水平降低等方面的问题，尤其体现在财务状况不佳这一层次，还没有迈入科学化轨道。对此情况进行了研究与分析，首先分析中小民营企业内部的财务状况，在此基础上又分析中小民营企业经营过程中存在的问题，并针对其存在问题给出相关合理化建议。

现以高碑店市鹏杰皮具为例进行财务分析。首先，对企业背景进行了解，利用三种分析方法案例分析法、文献研究法、对比法对企业进行研究。其次，介绍财务分析相关理论。再次，综合分析多类数据，包括偿债能力和盈利分析等，以此来了解企业经营过程中财务方面呈现出的阶段性特点。最后则集中体现在问题的发掘上，找出探寻深层次的原因，结合我国国情，提出有针对性的建议，希望能够为下一阶段实践的发展和水平的提升创造条件，主要包含减少成本；优化产业结构；提高销售利润率等等。

**关键词：**中小民营企业；财务分析；经营；问题；建议

## Abstract

Under the background of social development and the progress of the times, China's reform and opening-up has entered a new stage, building a well-off society in an all-round way has become the main goal of the present, and the development of small and medium-sized private enterprises has entered an important period of transformation and upgrading. In the stage of the development of traditional family enterprises, enterprises still have problems such as too weak management and lower level, especially in the level of poor financial situation, which has not yet entered the scientific track. This situation is studied and analyzed, first of all, the internal financial situation of small and medium-sized private enterprises, on this basis, and analysis of small and medium-sized private enterprises in the course of operation of the problems, and for its existing problems to give relevant rationalization proposals.

Now to the high-stone shop City Pengjie leather goods as an example for financial analysis. First of all, to understand the background of enterprises, the use of three analytical methods of case analysis, literature research, comparative methods to study enterprises. Secondly, the theory of financial analysis is introduced. Third, a comprehensive analysis of a number of types of data, including solvency and profitability analysis, in order to understand the business process of the financial aspects of the characteristics of the stage. Finally, it focuses on the exploration of the problem, findout the deep-seated reasons, combined with China's national conditions, put forward targeted suggestions, hoping to create conditions for the next stage of practical development and the upgrading of the level, mainly including reducing costs, optimizing industrial structure, improving sales profit margin and so on.

**Key words:** small and medium-sized private enterprises;financial analysis  
operate;problem;suggestion

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