

摘要: 存货作为一项流动性资产能够为企业带来价值和利润的同时还能满足企业的生产需求。近年来,由于我国经济的快速发展、人口城市化的加速和消费者购买力的持续增长,国内零售市场的持续发展得到了推动。国外超市也进入了中国零售市场。沃尔玛、家乐福等全球连锁超市在我国不同的省份和城市里安家,他们借助其先进的管理模式、强大的资本,很快就占据了我国的零售市场份额。其结果就是导致我国零售业的市场竞争日益激烈,实体零售商的生存空间逐渐缩小,致使他们门店倒闭。为了占据消费者市场的领先地位,在激烈的市场竞争中抢夺有限的顾客资源,所有零售企业都不断改善自己的商业模式,改善存货管理模式及其他手段,追求生存和发展。本文以华联超市股份有限公司的存货管理为研究对象,分析公司近几年的存货管理数据,分析其存货管理的漏洞和缺陷,对现有问题提出建议和对策。全文通过分析存货的管理方式,存货的周转情况以及缺货率等多方面对企业的存货管理必不可缺的财务因素出发对于增强企业管理存货具有一定的参考意义。

关键词: 存货管理; 存货周转率; 财务分析

Inventory management analysis of supermarket chain industry

—— Take Hualian Supermarket as an example

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Abstract: As a liquid asset, inventory can bring value and profit to the enterprise and also meet the production needs of enterprises. In recent years, due to the rapid development of China's economy, the acceleration of population urbanization and the continuous growth of consumers' purchasing power, the sustainable development of the domestic retail market has been promoted. Foreign supermarkets have also entered the Chinese retail market. Wal-Mart, Carrefour and other global supermarket chains have settled down in different provinces and cities in China. With the help of their advanced management mode and strong capital, they soon occupied the retail market share in China. As a result, the market competition in China's retail industry is increasingly fierce, and the living space of physical retailers is gradually shrinking, resulting in the closure of their stores. In order to occupy the leading position in the consumer market and seize the limited customer resources in the fierce market competition, all retail enterprises constantly improve their business model, improve the inventory management model and other means, and pursue survival and development. This paper takes the inventory management of Hualian Supermarket Co., Ltd. as the research object, analyzes the inventory management data of the company in recent years, analyzes the loopholes and defects of its inventory management, and puts forward suggestions and countermeasures for the existing problems. Through the analysis of inventory management mode, inventory turnover and shortage of goods and other indispensable financial factors for the inventory management of enterprises, it has a certain reference significance for enhancing the inventory management of enterprises. (文章服务: 17628299927) V 同号

Key words: inventory management; inventory turnover rate; financial analysis

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