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## 吉林省零售企业财务绩效现状及存在问题

### 摘要

随着我国市场经济体制不断深化改革以及互联网普及率的不断上升，零售企业迅速发展，销售额增长快速，吉林省也不例外。吉林省零售企业在增加市场份额的同时，也面临着新的生存危机。在激烈的市场竞争环境下，良好的财务绩效水平是吉林省零售企业在市场竞争中的重要因素。吉林省零售企业在财务绩效中可以充分了解企业的经营现状并发挥企业自身的优势，进而使企业在市场竞争中脱颖而出。而吉林省零售企业在经营发展中由于盈利能力低、营运能力差、成长性能力弱、偿债能力低，使企业的财务绩效水平低。吉林省零售企业应提升零售企业盈利能力、加强资金周转性缩短资金使用周期提升零售企业营运能力、提升零售企业成长性和加强管理现金流提升零售企业偿债能力，以此提高企业财务绩效水平。

**关键词：**零售企业；财务绩效；财务绩效评价

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## Abstract

With the deepening reform of China market economic system and the continuous rise of the Internet penetration rate, retail enterprises have developed rapidly and the sales volume has increased rapidly, including Jilin Province. Retail enterprises in Jilin Province are facing a new survival crisis while increasing their market share. In the fierce market competition environment, good financial performance level is an important factor for retail enterprises in Jilin Province in the market competition. Only by analyzing the financial performance of retail enterprises in Jilin Province can they fully understand the operation status of the enterprises and give full play to their own advantages, so as to make them stand out in the market competition. However, in the operation and development of retail enterprises in Jilin province, the financial performance of the enterprises is low due to the low level of profitability index, declining operating capacity, weak ability to resist risks and declining debt paying ability. The retail enterprises in Jilin province should improve the profitability of the retail enterprises, reasonably integrate resources to improve the operating capacity, focus on improving the anti-risk ability of the retail enterprises, and optimize their capital structure, so as to improve their financial performance.

**Key words:** Retail Industry; Financial Performance; Financial Performance Evaluation Indicators

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