

零售业存货管理存在问题的原因分析

摘 要

存货是零售企业的后备资源。良好的存货管理可以减少流动资金占用比重，减少人为错误，加强企业对成本的控制。伴随经济发展我国零售业的进展也突飞猛进，随之零售业间的竞争也愈演愈烈。在零售企业的实际工作中存货管理问题遍布在存货的购入、仓储、流转、盘点四大环节里，其中还涵括了管理者管理制度的缺失。加强零售企业的存货管理就凸显了重要的现实意义。在参考国内外存货管理相关经验的基础上，对零售企业存货管理存货的购入、仓储、流转、盘点四大环节和管理制度提出建议。同时，针对零售企业存货管理中常出现的问题，分析了其产生的原因并提出提高零售业库存管理水平、使存货核算科学化、优化购入及销售环节、建立严格的内部控制体系等解决对策。并以上海芳仔茶业为例进行实际分析，提出与实际问题相对应的改善计划，希望能为国内零售企业存货管理提供借鉴。

关键词：零售业；存货管理；存货成本控制

Abstract

Inventory is a backup resource for retail enterprises. Good inventory management can reduce the proportion of working capital occupancy, reduce human error, and strengthen the company's cost control. With the economic development, the progress of China's retail industry has also advanced by leaps and bounds, and the competition between retail industries has intensified. In the actual work of retail enterprises, inventory management issues cover the four main links of inventory purchase, warehousing, circulation and inventory, including the lack of management management system. Strengthening the inventory management of retail enterprises highlights the important practical significance. On the basis of reference to the relevant experience of inventory management at home and abroad, suggestions are made for the four major links and management systems of retail enterprise inventory management inventory purchase, storage, circulation, inventory. At the same time, in view of the problems that often occur in the inventory management of retail enterprises, analyzed the reasons for its occurrence and proposed to improve the inventory management level of the retail industry, make inventory accounting scientific,optimize purchase and sales, set up strict internal control system and other solutions. Taking Shanghai Fangzi Tea Industry as an example for actual analysis, put forward improvement plans corresponding to actual problems, hope to provide reference for the inventory management of domestic retail enterprises.

Key words: Retail industry;Inventory management;Inventory cost control

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