

摘 要

从渠道视角对公司营运资金管理近年来越来越受到关注,许多企业都希望借此分析增强公司的综合实力。本文以蒙牛乳业为例,基于渠道视角对蒙牛乳业的营运资金进行具体分析针对公司存在的问题提出相关建议对策,这不仅对于我国基于渠道视角的营运资金管理研究具有重要意义,也可以为乳制品行业的营运资金管理工作提供重要参考。

本文主要通过文献分析法、案例分析法和比较分析法的方法对蒙牛公司的营运资金管理进行研究。首先,搜集关于渠道视角营运资金管理研究的文献,然后对相关文献进行研读提取有效信息,了解相关知识,确定研究方向,为本文奠定理论基础。其次,将蒙牛乳业的相关财务信息与渠道视角的营运资金管理进行结合分析,得出数据分析结论。最后,根据分析结果对存在的问题提出改进性建议。

分析结果表明,蒙牛乳业在采购环节存货占比较高会直接影响企业营运资金周转效率,导致其与其他两家企业的对比中处于相对落后地位。其次通过与同行业的标兵企业进行对比研究发现蒙牛乳业在生产环节以及营销环节都处于中间地位。针对蒙牛乳业在各个环节数据分析中的相对弱势的部分,以及各部分占比较高项目提出建议。例如,针对采购环节加强自有牧场的建设等,在生产环节,加强产品研发进行产品革新等,在营销环节加强应收账款的管理等。

关键词: 营运资金; 渠道; 蒙牛乳业

Abstract

In recent years, more and more attention has been paid to the management of working capital from the perspective of channel. Taking Mengniu dairy industry as an example, this paper analyzes the working capital of Mengniu dairy industry from the perspective of channel, and puts forward relevant suggestions and counter measures in view of the problems existing in the company. This is not only of great significance to the study of working capital management based on the channel perspective, but also can provide important reference for the management of working capital in dairy industry.

This paper mainly studies the working capital management of Mengniu Company through the methods of literature analysis, Case Analysis and comparative analysis. First of all, collect the literature on the Channel Perspective Working Capital Management, and then read the relevant literature to extract effective information, to understand the relevant knowledge, to determine the direction of research, to lay a theoretical foundation for this paper. Secondly, it combines the related financial information of Mengniu dairy industry with the working capital management from the perspective of channel, and draws the conclusion of data analysis. Finally, according to the analysis results, some suggestions for improvement are put forward.

The results show that the high stock ratio of Mengniu dairy will directly affect the working capital turnover efficiency of the enterprise, which results in the relatively backward position compared with other two enterprises. Second, through the industry with the Pacesetter Comparative Study found that Mengniu Dairy in the production link as well as the marketing link is in the middle. In view of Mengniu dairy in each link data analysis relatively weak part, as well as each part accounts for the relatively high project to propose. For example, for the purchase link to strengthen the construction of their own pastures, in the production link, strengthen product research and development for product innovation, in the marketing link to strengthen the management of accounts receivable and so on.

Key words: Working capital; Channels; MENGNIU DAIRY

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