

Financial Performance Evaluation of A-share Listed Companies in the Logistics Industry Based on Factor Analysis Method

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Abstract

Under the background of globalization and vigorous development of e-commerce, logistics industry, as a key link between production and consumption, has a direct relationship between its operational efficiency and financial status to the smooth operation of the national economy and the enhancement of consumer experience. In this paper, the financial data of 19 listed enterprises in A-share logistics industry in 2023 are selected, and the index system is constructed from the four dimensions of profitability, operating ability, solvency and development ability, and the common factors are extracted by using the factor analysis method, so as to rank the financial performance of the enterprises as well as to put forward countermeasures and suggestions.

Keywords

Logistics Industry; Factor Analysis; Financial Performance

1. Introduction

With the accelerated integration of globalized economy and the wave of e-commerce sweeping the world today, the logistics industry has risen to become the arterial system in the modern economic system, and its efficient operation and sound development is not only the cornerstone of the market balance between supply and demand, but also an important force to promote industrial upgrading and international trade. With the continuous growth of the logistics sector in the A-share market, investors and management have an increasingly urgent need to accurately assess the financial performance of listed logistics companies. However, the traditional single financial indicator evaluation is often difficult to fully reflect the comprehensive competitiveness and potential risks of enterprises, and a more scientific and systematic evaluation method is urgently needed to guide decision-making.

This paper introduces the factor analysis method, combing the financial data of A-share listed companies in the logistics industry, selecting representative financial indicators as the research basis, constructing a comprehensive financial perfor-

mance evaluation system, and conducting a comprehensive and in-depth analysis of the financial situation of 19 A-share listed companies in the logistics industry, revealing the financial characteristics and development trend of the logistics industry, and providing decision-making support for the relevant stakeholders.

2. Research status and review

Foreign research on the combination of logistics and financial performance started earlier. Saaty T. L. (1990), a famous American operations researcher, proposed a hierarchical analysis method (AHP) combining qualitative and quantitative to evaluate the performance of logistics enterprises[1]. It is mainly based on the characteristic of logistics system with multiple levels, using two-by-two comparisons to construct a variety of judgment matrices, and then using the vectors corresponding to these eigenvalues as the weights, and ultimately carrying out weighted calculations to get the overall evaluation scores, and ranking and comparing the individual logistics enterprises. Chungte T., et al. (2000) created the data envelopment analysis method (DEA) of logistics performance evaluation methodology[2]. The DEA method is a selection matrix obtained by measuring the degree of overlap between the inputs and outputs of the decision-making units in a certain period of time, which is divided into two categories: effective energy and ineffective energy, and a mathematical model is used to determine them.

Domestic scholars have also conducted many studies on logistics financial performance evaluation. Lv Zhenjun and Wang Wei (2013) used Principal Component Analysis (PCA) and Cluster Analysis (Cluster Analysis) to screen the indicators, construct a model, select reasonable data to carry out empirical research, verify the reasonableness of the model, provide a new means of assessing the financial performance of the logistics enterprises, and help the logistics enterprises to recognize the problems in their own development and formulate a set of It helps logistics enterprises to recognize the problems in their own development and formulate a set of practical development strategies[3]. Xin Rui (2023) used the factor analysis method to study the importance of the construction of the agricultural logistics performance evaluation system and the construction strategy[4]. Xu Yang (2023) takes 51 listed companies in the logistics industry as the research object, analyzes their 14 financial indicators in 2021 through the factor analysis method and derives the corresponding performance rankings, the article focuses on the analysis of the companies with more extreme rankings, and puts forward the corresponding suggestions for the listed companies in the logistics industry according to the analysis results[5]. Based on the theory of system engineering, Shao Mengjiao et al. (2024) selected the financial data of 131 listed companies of logistics enterprises in China in 2022 and constructed an evaluation system to empirically analyze the financial performance of modern logistics enterprises by applying the factor analysis method[6].

To summarize, many studies have been carried out at home and abroad on the fi-

nancial performance evaluation of the logistics industry, which comprehensively evaluates the profitability, operation, debt servicing and development potential of enterprises through a multi-dimensional index system and advanced methods. The research not only helps investors to make decisions, but also promotes the self-optimization of enterprises and improves the overall competitiveness of the industry. However, the construction and dynamic adjustment of the indicator system are still the focus of future research.

3. Indicator System and Data Sources

3.1 Indicator system construction

The main purpose of financial performance evaluation is to comprehensively and objectively reflect the financial status and operating results of a logistics company through a series of financial and non-financial indicators, provide decision-making support for the management, and at the same time provide investors, creditors and other stakeholders with information on the company's operating efficiency and profitability. Financial performance evaluation of logistics companies is an important means to improve the management level of the company, optimize resource allocation, enhance market competitiveness, protect the interests of all parties and promote the realization of the company's strategic objectives.

The following principles are followed when constructing indicators: (1) the principle of objectivity and relevance: clear evaluation of the specific objectives of the financial performance of logistics enterprises, such as assessing profitability, operating capacity, solvency and development capacity. Carefully select indicators around these objectives to ensure that each indicator can directly serve the purpose of the analysis and improve the relevance and practicality of the evaluation. (2) The principle of comprehensiveness and complementarity: the evaluation index system should comprehensively cover all aspects of the financial performance of logistics enterprises, including financial position, operating results, cash flow and market performance. At the same time, the selected indicators should be complementary to each other to avoid information overlap, and together constitute a systematic and complete evaluation framework. (3) Principle of data accessibility and reliability: Ensure that the data required for all evaluation indicators are easily accessible and from reliable sources. Priority is given to those data indicators that have been standardized and are publicly accessible, in order to reduce uncertainties and errors in the process of data collection and processing. At the same time, attention is paid to the timeliness and accuracy of the data to ensure the objectivity and validity of the evaluation results. (4) Principle of operability and interpretability: The evaluation indicator system constructed should be highly operable, facilitating rapid implementation and adjustment in practical application. At the same time, the economic significance of each indicator should be clear and easy to understand and interpret. The public factors extracted through factor analysis should have clear practical

meanings, which can be directly related to the financial performance status of logistics enterprises and provide valuable decision support for management and investors. According to the actual situation of these 19 logistics enterprises, combined with the previous research theories and principles, 12 representative indicators are selected to construct the evaluation index system, as shown in Table 1.

Table 1. Financial performance evaluation index system of A-share listed companies in logistics industry

Type of indicator	Indicator name	Formula	Symbolic representation
Profitability	Operating profit margin(%)	Operating profit/Operating income	X1
	Operating gross profit margin(%)	Gross operating profit/Main operating revenue	X2
	EBIT margin(%)	EBIT/Average balance of total assets	X3
Operational capacity	Turnover of current assets(times)	Revenues/Average balance of current assets	X4
	Total asset turnover (times)	Revenues/Average balance of total assets	X5
Debt-paying ability	Current ratio	Current assets/Current liabilities	X6
	Cash ratio	(Money funds+marketable securities)/Current liabilities	X7
	Asset-liability ratio (%)	Total liabilities/Total assets	X8
	Equity ratio (%)	Total liabilities/Shareholders' equity	X9
Development ability	Growth rate of total operating revenue (%)	Total operating income for the current year / Total operating income for the previous year	X10
	Growth rate of attributable net profit (%)	Net margin attributable to shareholders of the parent company for the current year / Net margin attributable to shareholders of the parent company for the previous year	X11
	Growth rate of non-deductible profit (%)	Increase in net profit for the current year / Net profit for the previous year	X12

3.2 Data Source

On the basis of eliminating ST companies, *ST companies and enterprises with insufficient financial data, this paper specially selects the top 19 logistics listed companies based on the descending order of the enterprises' business revenue in 2023, and selects the specific financial index data in 2023 for the construction of the financial performance evaluation analysis model. Data from Sina Finance, Oriental Wealth Network, missing data through the annual report of the enterprise to make up for the gap, and for the gearing ratio and other moderate indicators to do the

positive treatment.

4. Empirical Analysis

4.1 Structural validity test

This paper uses SPSS20.0 software to process the data of 12 financial indicators of 19 A-share listed companies in the logistics industry in 2023. In order to test the correlation between the indicator variables and confirm whether the selected data meet the applicable conditions of factor analysis method, this paper adopts the methods of KMO and Bartlett's sphericity test to test the structural validity of the selected data. The results are shown in Table 2.

Table 2. Results of KMO and Bartlett's test

KMO and Bartlett's test		
Kaiser-Meyer-Olkin metric for sampling adequacy		0.612
approximate chi-square		215.924
Bartlett sphericity test	degree of freedom	66
	Significance	0.000

According to the results, the current KMO value is 0.612, which is slightly lower than the strong correlation limit of 0.7, but still greater than the critical value of 0.5, which is within the acceptable range (between 0.6 and 0.7), indicating that the statistical samples are suitable for factor analysis, i.e., there is a certain degree of correlation between them, and the potential factors can be extracted; at the same time, the approximate chi-square of the Bartlett's test of sphericity is 215.924, the degree of freedom is 66, the significance is 0, the significance is less than 0.05, passed the significance test, indicating that there is a strong correlation between the original variables, which further supports the reasonableness of conducting factor analysis.

Table 3. Common factor variance

Indicator name	initial	extract
Operating profit margin(%)	1.000	0.892
Operating gross profit margin(%)	1.000	0.827
EBIT margin(%)	1.000	0.877
Turnover of current assets(times)	1.000	0.936
Total asset turnover (times)	1.000	0.873
Current ratio	1.000	0.876
Cash ratio	1.000	0.683
Asset-liability ratio (%)	1.000	0.947
Equity ratio (%)	1.000	0.773
Growth rate of total operating revenue (%)	1.000	0.886
Growth rate of attributable net profit (%)	1.000	0.947
Growth rate of non-deductible profit (%)	1.000	0.807

Note: Extraction method: principal component analysis

The variance of the common factor in Table 3 indicates the common degree of each variable, and a higher common degree indicates a higher degree of being explained by the common factor, i.e., the selected data are also appropriate. The highest commonality of the extracted variables is as high as 0.947, and 10 of the 12 indicators have a commonality of greater than 0.8 after extraction, which is a satisfaction rate of 83.3%, and also indicates that it is suitable for factor analysis, and the effect is significant.

4.2 Common factor extraction and naming

In this paper, principal component analysis is used for the extraction of public factors, and the components with eigenvalues greater than 1 are usually identified as public factors. As can be seen from Table 4, the eigenvalues of the first 4 components are all greater than 1, and the cumulative variance contribution rate reaches 86.033% > 80%, indicating that through these 4 factors, we are able to effectively compress the amount of information in the original data while retaining most of the important information, which is highly representative and effective in explaining the financial performance of logistics companies, and provides a solid foundation for the subsequent analysis and decision-making. Therefore, these 4 male factors are selected to measure the financial performance of A-share listed companies in the logistics industry, i.e., F1, F2, F3, and F4, with total variance explained of 40.09%, 18.114%, 15.175%, and 12.654%, respectively.

Table 4. Total variance explained

Ingredient	Initial eigenvalue			Extract the sum of squares to load			Rotate the sum of squares to load		
	Aggre- gate	Variance %	Cumula- tive %	aggre- gate	Vari- ance %	Cumula- tive %	aggre- gate	Vari- ance %	Cumulative %
1	5.346	44.554	44.554	5.346	44.554	44.554	4.811	40.09	40.09
2	2.162	18.02	62.573	2.162	18.02	62.573	2.174	18.114	58.204
3	1.744	14.534	77.107	1.744	14.534	77.107	1.821	15.175	73.379
4	1.071	8.926	86.033	1.071	8.926	86.033	1.519	12.654	86.033
5	0.593	4.942	90.975						
6	0.393	3.273	94.248						
7	0.369	3.071	97.319						
8	0.182	1.515	98.834						
9	0.095	0.791	99.625						
10	0.025	0.211	99.835						
11	0.012	0.1	99.935						
12	0.008	0.065	100						

After the extraction of the common factor, according to the rotated component matrix shown in Table 5, the size of the load value of each indicator to name the common factor, can be obtained: the common factor F1 in the load accounted for a relatively large amount of indicators is the operating profit margin (%), operating margin (%), EBITDA (%), these three indicators are reflecting the profitability of the enterprise, so can be F1 named profitability factor. The indicators with larger loadings in the common factor F2 are current asset turnover (times) and total asset turnover (times), which reflect the operating ability of the enterprise, so F2 can be named as the operating ability factor. The indicators with larger loadings in public factor F3 are current ratio, cash ratio, gearing ratio and equity ratio, which reflect the solvency of the enterprise, so F3 can be named as solvency factor. The indicators with large loadings in the public factor F4 are the growth rate of total operating income (%), the growth rate of attributable net profit (%) and the growth rate of non-profit deduction (%), which reflect the development ability of the enterprise, so

F4 can be named as the development ability factor.

Table 5. Component matrix after rotation

	Ingredient			
	F1	F2	F3	F4
Operating profit margin(%)	0.918	-0.148	-0.153	0.063
Operating gross profit margin(%)	0.834	-0.352	0.015	0.089
EBIT margin(%)	0.866	-0.328	-0.109	0.089
Turnover of current assets(times)	-0.085	0.950	0.132	0.093
Total asset turnover (times)	-0.432	0.806	-0.097	-0.163
Current ratio	0.262	0.081	-0.882	0.154
Cash ratio	0.801	-0.165	-0.701	0.119
Asset-liability ratio (%)	-0.849	-0.188	0.406	-0.164
Equity ratio (%)	-0.864	-0.127	0.090	0.035
Growth rate of total operating revenue (%)	-0.030	0.206	0.875	0.278
Growth rate of attributable net profit (%)	0.023	-0.116	-0.006	0.966
Growth rate of non-deductible profit (%)	0.387	0.476	0.208	0.622

4.3 Factor score calculation and evaluation score modeling

The saved variables were regressed to obtain the component score factor matrix for 2023, as shown in Table 6.

Table 6. Matrix of component score coefficients

	Ingredient			
	F1	F2	F3	F4
Operating profit margin(%)	0.205	0.011	0.010	-0.065
Operating gross profit margin(%)	0.178	-0.104	0.101	-0.034
EBIT margin(%)	0.174	-0.087	0.029	-0.025
Turnover of current assets(times)	0.072	0.461	0.050	-0.026
Total asset turnover (times)	-0.022	0.381	-0.098	-0.122
Current ratio	-0.053	0.059	-0.532	0.185
Cash ratio	0.181	-0.016	0.082	-0.022
Asset-liability ratio (%)	-0.172	-0.166	0.170	-0.024
Equity ratio (%)	-0.241	-0.154	-0.053	0.167
Growth rate of total operating revenue (%)	0.074	0.066	0.497	0.081
Growth rate of attributable net profit (%)	-0.162	-0.151	-0.128	0.748
Growth rate of non-deductible profit (%)	0.077	0.215	0.088	0.339

Based on the matrix of component score coefficients, the above four principal factor expressions were calculated with the following expressions:

$$F_1 = 0.205X_1 + 0.178X_2 + 0.174X_3 + 0.072X_4 - 0.022X_5 - 0.053X_6 + 0.181X_7 - 0.172X_8 - 0.241X_9 + 0.074X_{10} - 0.162X_{11} + 0.077X_{12}$$

$$F_2 = 0.011X_1 - 0.104X_2 - 0.087X_3 + 0.461X_4 + 0.381X_5 + 0.059X_6 - 0.016X_7 - 0.166X_8 - 0.154X_9 + 0.066X_{10} - 0.151X_{11} + 0.215X_{12}$$

$$F_3 = 0.010X_1 + 0.101X_2 + 0.029X_3 + 0.050X_4 - 0.098X_5 - 0.532X_6 + 0.082X_7 + 0.170X_8 - 0.053X_9 + 0.497X_{10} - 0.128X_{11} + 0.088X_{12}$$

$$F_4 = -0.065X_1 - 0.034X_2 - 0.025X_3 - 0.026X_4 - 0.122X_5 + 0.185X_6 - 0.022X_7 - 0.024X_8 + 0.167X_9 + 0.081X_{10} + 0.748X_{11} + 0.339X_{12}$$

The total score is weighted according to the proportion of the cumulative percent-

age of each of the four main factors, and then the comprehensive score and ranking of each logistics enterprise in 2023 are calculated according to the model, as shown in Table 7.

$$F = 0.4660F_1 + 0.2105F_2 + 0.1764F_3 + 0.1471F_4$$

Table 7. Factor scores and rankings of 19 A-share listed companies in logistics industry

Corporations	FAC1_1	FAC2_1	FAC3_1	FAC4_1	Total score	Rank-ings
Yuantong Express Co., Ltd.	2.10601	-0.07384	0.91766	-0.26779	1.09	1
Deppon Logistics Co.,LTD	0.41818	0.66147	1.1788	1.3196	0.74	2
YUNDA Holding CO.,Ltd	1.18117	-0.48962	0.30179	0.39743	0.56	3
STO Express Co.,Ltd	-0.16535	0.74535	1.96349	0.68696	0.53	4
S.F. Holding Co., Ltd	0.78737	-0.61402	0.50397	0.5595	0.41	5
Sinotrans Co.,Ltd	0.76002	-0.43628	0.14792	0.19104	0.32	6
China Storage Co., LTD.	0.14232	1.3423	-1.30057	1.23962	0.3	7
ZJMI Environmental Energy Co.,Ltd	0.20911	1.49903	-0.77801	-0.05401	0.27	8
Transfar Zhilian Co.,Ltd	0.52948	-1.00684	0.48559	-0.8224	0.01	9
CTS International Logistics Co.,Ltd	1.17235	-0.57045	-1.64795	-0.99037	-0.01	10
China Master Logistics Co.,Ltd	0.63342	0.04019	-1.95917	0.18455	-0.01	11
Zheshang Development Group Co.,ltd	-0.95985	2.04029	0.28084	-0.371	-0.02	12
Wuchan Zhongda Group CO.,LTD	-0.71307	0.71707	0.47282	-0.01233	-0.1	13
China Railway Materials CO.,LTD	-0.31422	-0.53892	-0.52593	-0.43317	-0.42	14
Eternal Asia Supply Chain Management Ltd	-0.87048	-0.98866	1.07722	-1.16055	-0.59	15
Xiamen International Trade	-1.09932	0.45483	-0.3954	-0.75022	-0.6	16
Shandong CCS Supply Chain Management Co.,Ltd	-0.90504	-0.88712	0.25072	-1.35192	-0.76	17
XXYG CORPORATIO	-1.2372	0.0702	-0.37136	-0.99592	-0.77	18
Jianfa Co., LTD.	-1.6749	-1.96497	-0.60242	2.63098	-0.91	19

4.4 Analysis of empirical results

According to Table 7, in terms of the total score, the top three in the sample of listed logistics companies are Yuantong Express, Deppon and Yunda, and the last three in the ranking are Ruimao Tong, Xiamen Xiangyu and C&D shares. Among these 19 companies, 9 have positive total scores and 10 have negative total scores.

In terms of the profitability factor, Yuantong Express performs best in terms of profitability with a score of 2.10601, showing strong profitability and market competitiveness. The profitability of Huamao Logistics, SFH and Yunda is also in the medium to high level, but the profitability of SFH is relatively low, which may be related to its high investment and asset-heavy operation mode. The negative profitability of Zheshang Zhongtuo, Moutan Zhongda, China Iron and Steel, Xiamen Guomao, Ruimao Tong, Xiamen Xiangyu and C&D shares suggests that these companies may be facing greater profitability pressure in the current market environment.

In terms of the operating capacity factor, Zheshang Zhongtuo, Zhongshou and Mutong Huaneng stand out in terms of operating capacity, reaching scores of 2.04029, 1.3423 and 1.49903, respectively, showing efficient operation management and asset turnover capacity. Deppon and Shentong Express also have strong operating capabilities, indicating that these companies have better performance in logistics transportation and warehouse management. Huatong Logistics and Transfar Zilian have lower operating capacity scores, especially Transfar Zilian, which has a negative operating capacity score, indicating that there may be some problems in asset management and operational efficiency.

In terms of the solvency factor, Shentong Express, Deppon and Yuantong Express perform better in terms of solvency, indicating that these companies have strong debt repayment ability and sound financial structure. The solvency scores of China Reserve Corporation, Mutual Industry and Environmental Energy, Zhongchuang Logistics and Huatong Logistics are low or negative, indicating that these enterprises may have certain risks in terms of financial soundness and debt repayment ability.

In terms of the development capability factor, C&D shares lead in development capability with a score of 2.63098, showing strong growth potential and market prospect. Deppon and CPS also have strong development capability, but most other companies have low or negative development capability scores, especially Huatong Logistics, Yiyatong and Ruimao Tong, which have negative development capability scores, indicating that these companies may face challenges in future growth and market expansion.

On balance, Yuantong Express has the best overall performance with a score of 1.09 and a top ranking, showing its overall advantage in profitability, operating ability, solvency and development ability. Deppon and Yunda ranked second and third respectively, also showing better overall strength. Transfar, Huatong Logistics, Zhongchuang Logistics, Zheshang Zhongtuo, Materia Medium and Large, China Iron and Steel, Yiyatong, Xiamen International Trade, Ruimao Tong, Xiamen Xiangyu, and C&D shares have lower or negative overall scores, indicating that these enterprises are deficient in several aspects and need to further improve their overall competitiveness.

5. Relevant recommendations

Through factor analysis of the financial performance of 19 logistics enterprises and ranking their comprehensive scores, it is found that the overall financial performance of China's logistics enterprises listed in 2023 is average, and enterprises specializing in the logistics industry chain are in a better financial position in the logistics industry as a whole. On the basis of the above research, this paper gives four suggestions.

(1) Optimize cost structure

Refined cost control: carry out refined management of manpower costs, fuel costs,

vehicle maintenance costs, etc., and identify potential points for cost savings through data analysis, such as optimizing transportation routes, reducing the idling rate, and improving the vehicle loading rate.

Procurement and inventory management: Utilize big data and intelligent analysis technology to accurately predict market demand, reasonably control inventory levels, reduce inventory backlog and waste, and lower inventory costs.

(2) Enhancement of operational efficiency

Introducing advanced information technology: Establishing intelligent logistics system, such as adopting IoT technology, big data analysis, artificial intelligence, etc., to improve the degree of automation and operational efficiency of logistics operations.

Optimize the layout of logistics network: rationally plan warehousing and transportation nodes, build an efficient and coordinated logistics network, shorten logistics time and improve customer satisfaction.

(3) Enhance risk management capability

Improve the risk management system: establish a sound risk management system and process, strengthen the management and monitoring of market, credit, operational and other risks, formulate contingency plans, and reduce the impact of risks on the enterprise's financial performance.

Strengthen internal control: establish a sound internal control system, strengthen internal audit, ensure the authenticity and accuracy of financial data, and prevent financial risks.

(4) Promoting Green Logistics and Sustainable Development

Advocating green logistics: focusing on environmental protection and sustainable development in logistics activities, adopting clean energy, reducing packaging waste and other measures to reduce the impact on the environment. At the same time, reduce energy consumption and emissions by optimizing transportation routes and increasing loading rates.

Promote digital transformation: Promote the digital transformation of financial management by using advanced technological means such as big data, cloud computing and artificial intelligence. Improve the efficiency and quality of financial management through intelligent financial analysis, automated account processing, etc., to provide strong support for the sustainable development of the enterprise.

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