
F 制药公司应收账款管理问题及对策

摘 要

目前，我国医药制造行业内的大部分中小型制药企业仅有药品生产许可证书，并未获得药品经营权，因此由医药流通企业负责将制药企业生产的药品向医院、其他零售渠道销售，导致我国中小型制药企业拥有较长的供应链。赊销方式增加了我国中小型制药企业的应收账款总额，应收账款作为企业营运资金中的一部分，将促进企业正常运转，并对企业资金使用率产生一定影响，如果中小型制药企业的应收账款在短时间内不能转换为流动资金，中小型制药企业将面临难以正常经营的后果。

2018 年，我国相关部门出台政策将药品加成取消，并且推行了“两票制”，各个医院以往依靠药品加成获取利润的现象逐步减少，医药流通企业利润大幅降低，这在一定程度上增加了制药企业应收账款的回收难度，制药企业有必要转变思维，结合环境特点创新应收账款管理方式，促进企业正常运行。所以，针对于当前政策背景，采取适当的应收账款管理方式能够降低坏账率、呆账率，避免企业出现经营风险，将应收账款快速转化为企业流动资金，推动企业正常运转，这对于每一个制药企业来说都是值得重视的问题。本文以 F 制药公司作为研究对象，对其应收账款管理的现状进行分析，探究其存在的问题，最后提出有效的对策。

关键词：中小企业；制药公司；应收账款；信用管理

ABSTRACT

At present, most of the small and medium-sized pharmaceutical enterprises in China's pharmaceutical manufacturing industry only have the drug production license, and have not obtained the drug management right. Therefore, the pharmaceutical circulation enterprises are responsible for selling the drugs produced by pharmaceutical enterprises to hospitals and other retail channels, which leads to the long supply chain of small and medium-sized pharmaceutical enterprises in China. Credit sales increase the total amount of accounts receivable of small and medium-sized pharmaceutical enterprises in China. As a part of the working capital of enterprises, accounts receivable will promote the normal operation of enterprises and have a certain impact on the capital utilization rate of enterprises. If the accounts receivable of small and medium-sized pharmaceutical enterprises can not be converted into working capital in a short time, the small and medium-sized pharmaceutical enterprises will face the consequences of difficult normal operation.

In 2018, China's relevant departments issued a policy to cancel the drug mark up, and implemented the "two vote system". In the past, the phenomenon of hospitals relying on drug addition to obtain profits gradually decreased, and the profits of pharmaceutical circulation enterprises decreased significantly, which increased the difficulty of recovering accounts receivable of pharmaceutical enterprises to a certain extent. It is necessary for pharmaceutical enterprises to change their thinking and innovate accounts receivable combined with environmental characteristics Fund management, promote the normal operation of enterprises. Therefore, in view of the current policy background, the adoption of appropriate accounts receivable management can reduce the bad debt rate and bad debt rate, avoid the business risk of the enterprise, quickly convert the accounts receivable into the working capital of the enterprise, and promote the normal operation of the enterprise, which is a problem worthy of attention for every pharmaceutical enterprise. This paper takes f pharmaceutical company as the research object, analyzes the current situation of its accounts receivable management, explores its existing problems, and finally puts forward

effective countermeasures.

Key words: Small and medium-sized enterprises; Pharmaceutical companies; Accounts receivable; Credit management

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