

# Y 汽车公司应收账款管理的问题及对策分析

## 摘 要

应收账款属于会计中的一个重要概念，其代表的是发展经营环节中，由于销售产品、提供劳务等而对采购方所收取的相应资金，这是伴随着公司的销售行为而产生的一种特定款项。假如市场中公司的款项无法及时回收，那么公司的资金周转将会受到较为严重的影响，同时面临着更为严重的坏账问题，经营风险明显提升<sup>[1]</sup>。随着市场竞争激烈，企业发展扩张需要大量资金来维持企业生存，所以，企业以信用销售为手段，提高竞争力，扩大市场份额将使用商业信贷进行赊销，企业为了提高市场占有率，这样便产生大量应收账款，由于赊销会有不确定性，所以会有可能形成坏账，无法收回。

因此强化应收账款的控制工作对于企业而言十分关键，同时具有积极的作用。这是关系到公司经营发展的重中之重。企业之间的相互竞争也越来越大，也更需要严格的企业应收账款管理能力。本文通过 Y 汽车公司为研究对象，分析了 Y 汽车公司应收账款风险的原因，以及企业管理人员对应收账款的重视问题、信用管理政策问题、坏账计提和收回问题，并提出了相应的对策。

**关键词：** 应收账款；应收账款管理；企业

# **Problems and countermeasures of receivable management in Y automobile manufacturing industry**

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**Abstract:**Accounts receivable refer to the money that an enterprise should collect from the purchasing unit for selling goods, products, providing labour services and other businesses in the normal course of operation. Accounts receivable is a creditor's right formed with the occurrence of the enterprise's sales behaviour. If the accounts receivable of the manufacturing enterprise cannot be recovered on time, it will reduce the capital turnover rate of the enterprise and increase the risk of bad debts of the enterprise [1]. With the market competition environment began to show a white-hot trend, for the company, do a good job of capital management has more critical value Therefore, enterprises use credit sales as a means to improve their competitiveness, and the means of expanding market share will use commercial credit for credit sales. In order to increase market share, enterprises use credit sales as a means of competition, which generate a large amount of accounts receivable. Because of the uncertainty about credit sales, it is possible to form bad debts that cannot be recovered.

Therefore, strengthening the control of accounts receivable for the enterprise is very critical, but also has a positive role. This is related to the company's business development of the most important. This paper analyses the causes of enterprise receivable risk, the importance that enterprise managers attach to accounts receivables, credit management policy issues, bad debt accounting and recovery problems, and puts forward corresponding countermeasures.

**Keywords:** Accounts receivable;accountsreceivablemanagement; enterprise

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