

摘 要

期间费用是指销售商品、提供劳务等日常活动中的经济利益流出，应当在税前利润中予以补偿。期间费用按其生产经营过程中的不同作用可分为销售费用、财务费用和管理费用。期间费用在企业会计核算中起着重要的作用，它直接或间接地调节着企业的经营成果、财务状况和现金流量。加强会计期间成本控制，对提高会计信息质量具有重要作用。

本论文以北京远行房地产经济有限公司为例，探索北京远行房地产经济有限公司期间费用控制管理的途径和方法，对企业加强经济管理，降低经营成本，提高盈利能力具有重要意义。针对企业现行出现的问题，提出相关建议。

关键词：期间费用；核算；控制

ABSTRACT

Period expenses refer to the outflow of economic benefits in daily activities such as selling goods and providing services, which should be compensated in the pre-tax profit. Period expenses can be financial expenses and management expenses according to their different roles in the production and operation process. Accounting plays an important role, which directly or indirectly adjusts the operating results, financial status and cash flow of an enterprise. Strengthen the control of the period cost and improve the meeting. The quality of information plays an important role.

Taking Beijing Yuanhang Real Estate Co., Ltd. as an example, this paper introduces the methods of controlling and managing the enterprise's expenses during the period, and expounds the effect of the expenses during the period on the enterprise's operating performance. It is important for the enterprises to strengthen economic reduce operating costs, and improve profitability by correctly organizing the accounting of period expenses, strengthening the control of period expenses, and discussing the ways and methods of period expenses control and management of Beijing Yuanhang real estate economic Co., Ltd.

Key words: period expense; business accounting; control

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