
关于上市公司应收账款管理的研究--以中铁高新工业股份有限公司为例

摘 要

为了更好的应对市场经济的飞速发展带来的诸多挑战，越来越多的企业开始采用赊销的销售模式。但是，由于我国的信用体系还不够成熟，许多企业并没有建立科学完整的应收账款管理体系，缺乏理性的赊销会对企业资金安全带来极大的威胁，甚至会影响企业的正常运营。因此，加强应收账款管理对企业的可持续发展具有非凡的意义。为此，本文以中铁工业为例，并采用文献分析法、账龄分析法以及对比分析法，对中铁工业应收账款管理进行事前事中和事后的分析，从中发现其不足之处，并且针对其目前存在的问题提出相对应的解决措施。同时亦希望本文能够给有类似问题的企业提供一定的借鉴。

关键词：赊销；应收账款；应收账款管理；事前；事中；事后

ABSTRACT

The rapid development of market economy brings more opportunities to enterprises, but also brings more challenges, in order to better meet these challenges, more and more enterprises began to adopt the sales model of credit. However, because China's credit system is not mature enough, many enterprises have not established a scientific and complete accounts receivable management system, the lack of rational credit sales will bring great threat to the security of enterprise funds, and even affect the normal operation of enterprises. Therefore, strengthening the management of accounts receivable is of great significance to the sustainable development of enterprises. To this end, this paper takes The China Railway Industry as an example, and uses the literature analysis method, the aging analysis method and the comparative analysis method, the management of accounts receivable in China Railway Industry in advance and after the analysis, from which to find its shortcomings, and for its current problems to propose corresponding measures to solve. At the same time, I also hope that this paper can provide some reference for enterprises with similar problems.

Key words: credit sales; accounts receivable;accounts receivable management;before,during and after the event;credit management

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