

C 公司应收账款风险防范与管理研究探讨

摘要

伴随着全球经济化的进程，我国的市场经济体制得到了不短的发展与完善，很多企业也拥有了更多的机会与机遇，而想要抓住机会从众多的竞争对手手中脱颖而出，就需要更多的市场和客户，信用营销也就随之而出现，它能帮助企业扩大市场规模，增加销售利润，正因为如此它迅速成为了企业抓住机会的一般手段。在如此的大背景之下，应收账款的管理已经显得尤为的重要，加强应收账款的管理已经成为企业日常资金管理的重中之重。

在我国，由于对于应收账款的管理研究起步慢于西方国家，所以在具体的信用政策以及应收账款风险管理等方面的运用还不够成熟与完善，再加上我国目前的信用基础相对的薄弱，所以许多的企业都缺乏风险意识，也没有真正科学合理的信用管理体系，又由于想要抓住经济全球化大浪潮下的机会，所以胡乱的对客户进行信用销售，从而造成应收账款远远不合常理的居高，最终导致坏账的出现，影响公司正常的经营与运作，严重阻碍了公司的发展。所以强化应收账款的风险防范研究势在必行。

本课题的意义在于能够充分的利用西方相对完善的信用管理以及风险防范方面的知识并以此结合我国的国情，探索对我国企业如何合理运用应收账款，增加收入、减少成本，并建立健全应收账款的信用管理体系，减少应收账款带来的风险的切实可行方法。

关键词：应收账款，基础理论，信用政策，风险防范，建议对策

Abstract

Along with the process of global economy, China's market economic system has been developed and improved, and many enterprises have more opportunities and opportunities. If we want to seize the opportunity to stand out from many competitors, we need more markets and customers. Credit marketing also appears. It can help enterprises expand market scale and increase sales profits. Because of this, it has quickly become a common means for enterprises to seize opportunities. Under such a background, the management of accounts receivable has become particularly important. Strengthening the management of accounts receivable has become the most important part of the enterprise's daily fund management.

In our country, because the research on the management of accounts receivable started slower than that in Western countries, the application of specific credit policies and risk management of accounts receivable is not mature and perfect, and the current credit base in our country is relatively weak, so many enterprises lack risk awareness, there is no really scientific and reasonable credit management system, and because they want to. Seize the opportunity under the tide of economic globalization, so the credit sales to customers in disorder, resulting in accounts receivable far unreasonably high, eventually leading to bad debts, affecting the normal operation and operation of the company, seriously hampering the development of the company. Therefore, it is imperative to strengthen the risk prevention research of accounts receivable.

The significance of this topic is to make full use of the relatively perfect knowledge of credit management and risk prevention in the West and combine it

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