

对企业会计核算中存在的问题探究——以北京双桥链家为例

摘 要

现今，我国的主体制完善程度也比较高了，随着经济发展的加快，房地产中介企业在不断发展过程中也将不少的问题暴露出来。在这些已知的问题中，关于会计核算方面的问题显得严重性比其他要高的多。就目前的现状来看，不管是房地产开发企业，还是与之相关的行业都存在着竞争激烈的情况，这些企业在经营发展的过程中，受到内外部复杂环境影响，让这些企业的需要提高风险防范能力，从而提高在市场中的竞争力。特别是从事房地产经纪的公司就需要增强在经营活动中的管理工作，将经营管理模式进行优化，以实现经营管理水平的提升。会计核算作为企业在进行内控管理过程中重要的组成内容，能够清晰地反应企业的实际财务情况，为管理者对公司发展提供决策，以此来对企业的成本进行控制，从而提高企业的风险管理。不过，企业在会计核算的时候，也存在不少问题，造成会计核算存在不利影响，也对企业财务管理及风险管理水平提升造成阻碍，不利企业长远发展。文中以北京双桥链家在会计核算时存在的问题，并提出合理的对策，从而让企业会计核算能力不断提高。

关键词：会计核算；核算问题；问题对策

Abstract

Nowadays, the main body system of our country is more perfect. With the acceleration of economic development, real estate intermediary enterprises have exposed many problems in the process of continuous development. Among these known problems, the problem of accounting is more serious than others. As far as the current situation is concerned, there is fierce competition in both real estate development enterprises and related industries. In the process of operation and development, these enterprises are affected by internal and external complex environment, so that these enterprises need to improve their risk prevention ability, so as to improve their competitiveness in the market. In particular, the real estate brokerage companies need to strengthen the management in business activities, optimize the business management mode, in order to achieve the improvement of business management level. As an important part of the internal control management process, accounting can clearly reflect the actual financial situation of the enterprise, provide decision-making for the development of the company for the managers, so as to control the cost of the enterprise and improve the risk management of the enterprise. However, there are many problems in the accounting of enterprises, which cause adverse effects on the accounting, hinder the improvement of the financial management and risk management level of enterprises, and hinder the long-term development of enterprises. In this paper, Beijing double bridge chain home in the accounting problems, and put forward reasonable countermeasures, so that the accounting capacity of enterprises continue to improve.

Keywords: accounting; accounting problems; countermeasures;

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