
海澜之家成本管理问题研究

摘 要

在我国的经济产业结构里，服装产业的地位至关重要。从总体来看，我国服装企业遍布各地，每个城市几乎都有各自的服装品牌，在很大程度上推动着地方的就业问题，因此服装产业的发展对推动地方经济的发展有着巨大的作用。但许多的服装企业，由于人员整体水平的限制以及管理方法的落后，这让成本管理中的问题尤为严重，消耗了资金成本的同时也使企业的失去核心竞争力，不能支撑企业更好的发展。所以，合理的优化这些企业的成本，建立完善的成本管理体系，就成了目前需要研究和解决的关键问题。本文以海澜之家为研究对象，通过研究海澜之家在成本管理中存在的问题，得出这些问题背后的原因。从该研究中获得的相关资料着手，来对海澜之家的成本管理现状进行大致梳理判断，把海澜之家成本管理中存在的问题以成本管理的相关理论进行分析归纳，对成本管理中的关键环节进行优化控制，建立起合适海澜之家的成本管理体系，使海澜之家成为先进的成本管理企业。

关键词：服装行业；成本管理；成本控制；成本关键点

ABSTRACT

In the economic and industrial structure of our country, the position of clothing industry is very important. In general, China's clothing enterprises are all over the country, almost every city has its own clothing brand, which promotes the local employment problem to a large extent, so the development of clothing industry plays a huge role in promoting the development of local economy. However, many garment enterprises, due to the limitation of the overall level of personnel and the backward management methods, this makes the cost management problems particularly serious. It not only consumes the cost of capital, but also makes the enterprises lose the core competitiveness, which can not support the better development of enterprises. Therefore, reasonable optimization of the cost of these enterprises, the establishment of a sound cost management system, has become the current need to study and solve the key issues. This paper takes Hailan home as the research object, through studying the problems existing in the cost management of Hailan home, we can get the reasons behind these problems. Starting from the relevant materials obtained in this study, we will roughly sort out and judge the current situation of cost management of Hailan home, analyze and summarize the problems existing in cost management of Hailan home with the relevant theories of cost management, optimize and control the key links in cost management, establish a cost management system suitable for Hailan home, and make Hailan home become an advanced cost management system Manage the business.

Key words: Clothing industry; cost management ; cost control; cost key points

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