

中文题目：互联网企业无形资产会计问题探讨-以科大讯飞为例

外文题目：Invisible Assets Accounting of Internet Enterprises

Take Xunfei of HKUST as an example

摘要

万物互联的互联网经济在当今中国正蓬勃发展，人们消费意识的转变，互联网经济也随之快速发展，成为社会主义市场经济中的不可或缺的一部分。并且，在互联网经济与传统经济的相比较之下，互联网经济具有相当独特的性质，那便是互联网经济的资产确认与计量依托于其所持有的无形资产，并且无形资产研究阶段与开发阶段的会计处理对无形资产的确认具有决定性的作用。互联网企业无形资产的地位决定了其可靠计量与确认的必要性，在它为企业带来经济利益的同时，其可靠计量与确认也应引起我们的关注。因此，本文从现行的会计准则背景下，通过将我国会计准则与国际会计准则相比较，将文献研究与案例分析相结合，通过对互联网企业的深入调查，从而发现企业在无形资产确认中的困难与不足，并提出相关的建议。

文章的第一部分为导论，对全文进行了研究目的、背景、方法的介绍引入。第二部分则是对互联网企业及无形资产的相关概念进行明晰，增进对互联网及其无形资产相关概念的了解。第三四部分讲述了无形资产在互联网企业中的特殊性及其确认与计量方式的特殊性，并以科大讯飞为例分析该企业无形资产会计处理相关问题。第五，六部分则是通过对整个问题的研究结果对互联网企业的无形资产确认研究提出具体性的建议，并对全文进行了归纳总结。

关键词：互联网企业 无形资产 会计准则 确认与计量

Abstract

Internet economy with interconnection of all things is developing vigorously in China nowadays. With the change of people's consumption consciousness, Internet economy has developed rapidly and become an indispensable part of socialist market economy. Moreover, compared with the traditional economy, the Internet economy has a quite unique nature, that is, the asset recognition and measurement of the Internet economy relies on the intangible assets it holds, and the accounting treatment of the research and development stage of intangible assets plays a decisive role in the recognition of intangible assets. The status of intangible assets of Internet enterprises determines the necessity of reliable measurement and confirmation. While it brings economic benefits to enterprises, its reliable measurement and confirmation should also arouse our attention. Therefore, under the background of current accounting standards, by comparing China's accounting standards with international accounting standards, combining literature research with case analysis, and through in-depth investigation of Internet enterprises, this paper finds out the difficulties and shortcomings in the confirmation of intangible assets of enterprises, and puts forward relevant suggestions.

The first part of the article is an introduction, introducing the purpose, background and method of the whole paper. The second part is to clarify the related concepts of Internet enterprises and intangible assets, so as to improve the understanding of the related concepts of Internet and intangible assets. The third and fourth parts narrate the particularity of enterprises and the particularity of its recognition and measurement methods, and analyze the related problems of accounting treatment of intangible assets in this enterprise by taking Xunfei University of Science and Technology as an example. The fifth and sixth parts put forward concrete suggestions on the research of intangible assets recognition of Internet enterprises through the research results of the whole issue, and summarized the full text.

Key words: Internet Enterprises , intangible assets ,

以上内容仅为本文档的试下载部分，为可阅读页数的一半内容。如要下载或阅读全文，请访问：

<https://d.book118.com/596031211123011011>