

A 公司应收账款管理的问题及对策研究

摘要

应收账款的本质为债权的一种，面对商品经济的大环境，企业为了能够获得更多的市场份额，采取了赊销的方式，这也是应收账款存在的主要原因。然而，如果企业不能够妥善的处理应收账款，除此之外还没有做到科学管理，那么就会影响整个企业的资金周转，使企业的资金使用率不断下降，甚至还会产生资金链断裂的情况，不利于企业的进一步发展。本文运用文献研究法，对应收账款相关理论进行了说明，主要包含应收账款形成的原因、管理的流程以及主要评价指标；其次文章运用案例分析法，阐述了 A 公司应收账款管理现状，不仅仅对 A 公司的整体情况进行了概述，还细致的分析了 A 公司应收账款管理现状效果；然后文章找出了 A 公司应收账款管理存在的问题：应收账款质量较低，应收账款管理权责模糊，信用管理不完善，催收手段没有实现多样化；文章最后针对于上述问题给出了切实可行的建议。

关键词：A 公司；应收账款；坏账；回收率

ABSTRACT

The nature of accounts receivable is a kind of creditor's rights. Facing the general environment of commodity economy, enterprises adopt the way of credit sales in order to gain more market share, which is also the main reason for the existence of accounts receivable. However, if an enterprise fails to properly handle accounts receivable and fails to achieve scientific management in addition, the capital turnover of the entire enterprise will be affected, the utilization rate of capital of the enterprise will continue to decline, and even the situation of capital chain rupture will occur, which is not conducive to the further development of the enterprise. This paper USES the literature research method to explain the receivables related theory, which mainly includes the reasons of the formation of receivables, management process and the main evaluation indicators. Secondly, the article USES case analysis method to elaborate the current situation of A company's accounts receivable management. It not only summarizes the overall situation of A company, but also analyzes the current situation of A company's accounts receivable management in detail. Then the article finds out the problems of A company's accounts receivable management: accounts receivable quality is low, accounts receivable management rights and liabilities are fuzzy, credit management is not perfect, collection means has not realized diversification; At the end of this paper, some practical Suggestions are given.

Keywords: A company; Accounts receivable; Bad debts; The recovery rate of

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