

# 光明乳业有限公司应收账款管理研究

## 摘要

经济全球化带来应收账款增加，一旦管理不当就会导致资金被占用，流转困难，这些难以收回的应收账款又增加了公司呆账，致使许多企业出现了虚拟利润和实际亏损的现象，公司经营受限制，所以应收账款越来越受到重视。而我国大部分企业管理意识缺乏，对应收账款管理研究还需进一步完善，本文以文献法搜集了光明乳业应收账款管理的相关资料，分别从应收账款的规模、结构、账龄、客户多方面进行分析，提出各项改进建议。

**关键词：**光明乳业，应收账款，管理对策

# Abstract

The economic globalization brings about the increase of accounts receivable. Once the management is improper, it will lead to the serious occupation of working capital of enterprises. The difficulty in collecting and responding to receivables has increased the company's bad debts. Many enterprises have suffered virtual profits and actual losses, and their operations have been restricted. so the accounts receivable are paid more and more attention. However, most of the enterprises in our country lack of management awareness, and the management research of accounts receivable needs to be further improved. This paper collects the relevant data of accounts receivable management of Guangming dairy industry by literature method, analyzes the scale, structure, aging and customers of accounts receivable respectively, and puts forward various improvement suggestions.

**Key words:** Guangming dairy industry, accounts receivable, management countermeasures

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