

基于中小企业成本核算与分析—以黄骅市鑫盛金属制品有限公司为例

摘 要

随着当今企业运营过程的日益复杂，成本核算越来越多，成本管理的好坏无疑对企业来说是重要的。本文首先研究成本核算的基本理论，然后结合黄骅市鑫盛金属制品有限公司的成本核算的真实案例，分析了该企业成本核算存在的问题，及提出了加强成本核算的举措。黄骅市鑫盛金属制品有限公司面临着成本核算的众多问题：运用不恰当的成本核算方法；企业车间的划分混乱；会计核算的方法没有更新；企业的采购流程不够规范；没有严格的对待市场诚信问题；对成本核算的管理不够重视。本文通过对黄骅市鑫盛金属制品有限公司的调查分析找出问题并解决。

关键词:成本核算；存在问题；对策

Abstract

As credit transaction means between enterprises become more and more common and cost accounting becomes more and more frequent, cost effective management is undoubtedly crucial for enterprises, so enterprises should learn to manage cost systematically. This paper first studies the basic theory of cost accounting, then combined with the real case of huanghua xinsheng metal products co., ltd.

Huanghua xinsheng metal products co., ltd. faces many problems in cost accounting: the scope of cost accounting is narrow; The content of cost accounting lacks rationality and completeness; The accounting method adopted is not reasonable enough; The guidelines for costing are not scientific. Based on the investigation and analysis of huanghua xinsheng metal products co.

Key words: cost accounting ; problems ; countermeasures

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