

## 摘 要

随着经济全球化的加快和互联网技术的不断发展，电子竞技网络直播行业兴起。近年来收入规模也逐渐超过电影等其他传统娱乐产业。网络直播行业的盈利主要靠虚拟直播礼物的销售收入。作为新兴行业，其业务收入的核算的多样性和复杂性对现行的企业会计核算准则提出了新的挑战。因此在现实业务处理中对于虚拟商品的收入核算存在很多的问题。企业会计收入核算准则不断变化发展，对于具体业务的收入确认也越来越完善。但是在现实中也有某些企业利用会计准则的漏洞进行夸大利润、造假舞弊等行为，使得会计信息失去真实性，影响财务报表的可靠性，对决策者和财务报表使用者造成误解，难以做出正确的决策。

本文选取已经在美国纳斯达克上市的虎牙直播平台为对象，首先对其收入确认的流程进行说明，然后对收入核算存在的问题进行总结，主要存在虚拟商品所有权转移的时点难以确认、虎牙直播礼物定价与公允价值差距过大、对促销及赠送的虚拟货币处理不当等问题。而产生这些问题的主要有市场不完善，虚拟商品价值难以形成有效对比等方面的原因，应该明确转让时点并开始收入确认、建立二级市场、明确促销赠送的虚拟货币处理等措施。

**【关键词】**网络直播行业 虚拟商品 收入核算

## **Abstract**

With the acceleration of economic globalization and the continuous development of Internet technology, the electronic competitive network live broadcasting industry has risen. In recent years, the income scale has gradually exceeded other traditional entertainment industries such as movies. The profit of network broadcast industry mainly depends on the sales revenue of virtual broadcast gifts. As an emerging industry, the diversity and complexity of business income accounting has posed new challenges to the current accounting standards for enterprises. Therefore, there are many problems in the income accounting of virtual goods in the real business processing. Accounting standards for accounting income of enterprises are constantly changing and developing, and revenue recognition for specific businesses is becoming perfect. However, in reality, some enterprises use the loopholes of accounting standards to exaggerate profits and commit fraud, which make the accounting information lose its authenticity, affect the reliability of financial statements, cause misunderstanding to decision makers and users of financial statements, and make correct decisions.

This article selects already listed on the nasdaq canine teeth live platform as the object, first of all to its revenue recognition process, and then to summarize income accounting problems, mainly exist in virtual goods point of transfer of ownership, it is difficult to confirm, price and the fair value of the gap is too large canine teeth live gift, for promotion and present the virtual currency problems such as improper handling. However, these problems are mainly caused by the imperfect market and the difficulty in forming effective comparison of the value of virtual commodities. Measures should be taken to determine deliverables, specify the time of transfer and start revenue recognition, establish a secondary market, and specify the treatment of virtual currency presented by promotion.

**【Key words】** Network Broadcast Industry; Virtual Goods; Revenue Accounting

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