

## 上市公司财务舞弊问题研究及对策分析——以博元投资为例

摘要：在如今网络飞速发展的背景下，财务舞弊运用通信技术和软件系统，又在大数据和云计算，得到了悄然发展。但是破坏了资本市场的结构与秩序，也阻碍了经济健康的增长。在市场经济体制改革的大背景下，基于经济全球化的现状，上市公司实现自身价值的最高体现一直是使经济利益最大化。在此期间，财务舞弊行为正在日益增多。财务舞弊问题一直被倍受社会各界广泛的关注和讨论，尤其是在被外界举报出闽越花雕、银广夏、西安达尔曼等上市公司财务舞弊问题。

尽管近年来，《上市公司治理准则》提出建立独立董事制度的措施，但是由于中国大多数上市公司都是在以前的计划经济的基础上壮大起来的，它们的交易份额很小，而控股股东几乎是政府所有的，造成“政企不分”和国有股“一股独大”的特殊情况，导致股权结构的不合理。在这样种情况下，国有股份不仅控制董事会，而且可以直接影响关键问题的投票决定和结果，不能保证到“中小股东”的权利。目前，国内多数上市公司的监事会成员都是内部工作人员。而且他们由高层直接“控制”。其工作被动且流于形式，造成独立性的缺失，监督职能形同虚设。而博元投资股份有限公司因其财务舞弊问题严重，是在我国上交所强制退市的第一股，也是我国上市公司财务舞弊众多案例中，最典型缩的一例，具有一定的代表性。本论文所研究的内容是：上市公司的财务舞弊问题。本文为及时发现及识别财务舞弊问题，通过对博元投资的事例研究，制定出适当的保障措施，不仅对上市公司防止财务舞弊提供借鉴，也对促进证券市场健康有序地运转十分重要。

**关键词** 上市公司；博元投资；财务舞弊

**Title** Research on Financial Fraud in Listing

——Take Boyuan Investment as an example

### **Abstract**

In the context of the rapid development of the Internet today, financial fraud has quietly developed with the help of integrated communication technologies and software systems, based on big data and cloud computing. Financial fraud has disrupted the structure and order of the capital market and hindered the healthy growth of the economy. In the context of market economic system reform, and based on the current state of economic globalization, the highest expression of listed companies' realizing their own value has always been to maximize economic benefits. During this period, financial fraud has been increasing. The problem of financial fraud has been receiving widespread attention and discussion from all walks of life, especially in the case of listed companies such as Minyue Huadiao, Yin Guangxia, and Xi'an Dalman.

Although in recent years, the "Guidelines for the Governance of Listed Companies" proposed measures to establish an independent director system, but since most listed companies in China have grown on the basis of the previous planned economy, their transaction shares are small, and the controlling shareholder is almost It is owned by the government, resulting in the special situation of "no distinction between government and enterprises" and "one dominant share of state-owned shares", leading to an irrational shareholding structure. Under such circumstances, state-owned shares not only control the board of directors, but also directly affect voting decisions and results on key issues, and cannot guarantee the rights of "small and medium shareholders". At present, the members of

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