企业会计内部控制问题研究

——以永格旭电子为例

Research on the internal control of Enterprise Accounting——Taking Yong Ge Xu Electronics as an example

摘要

随着市场竞争的日渐激烈和我国经济发展水平的不断壮大，企业想要发展壮大的野心也随之增长，企业内部也出现了越来越多的问题，许多公司高层都意识到了会计内部控制对企业发展的重要性，并逐渐在企业内部建立起了会计内部控制制度。有效的内部会计控制不仅可以增强企业经济效益，提高企业的经营效率，而且对企业的业务活动、组织结构和财务信息有监督和改善的作用，保障企业的平稳运行。本文的研究对象湖北永格旭电子公司虽然是一个小型的地方企业，而且规模、结构较小，但在当今这个飞速发展的电子时代，电子企业在我国中小企业中所占的比重不断增加，所以研究电子企业在内部会计控制方面存在的问题已迫在眉睫。本文希望通过这次研究，能够从基本要素层面很好地解决电子企业出现的问题，促进电子企业与会计内部控制有效结合，帮助电子行业长远发展。

本文以湖北永格旭电子公司为例，通过实地考察、文献研究以及综合分析，从内部会计控制的基本理论和公司的实际情况出发，阐明该公司在企业内部会计控制方面出现的问题，分析其出现的原因，并针对这些问题，进一步提出对应的能改善企业会计内部控制的措施。本文的研究对象因为自身内部的原因，进而影响了公司的发展壮大，因此，从内而外建立完善的会计内部控制制度是很有必要的，但是也要针对企业自身的实际情况，对相关措施进行调整，加强企业的防范风险意识，优化企业资源配置。希望此文可以为我国企业内部会计控制的改善有借鉴作用。

关键字： 企业 内部会计控制 问题 对策

Abstract

With the increasingly fierce market competition and the steady growth of China's economic development level, the ambition of enterprises to develop and expand has also increased, and more and more problems have emerged within enterprises, many high-level companies are aware of the importance of accounting internal control to the development of enterprises, and gradually set up the accounting internal control system.Effective internal accounting control can not only enhance the economic efficiency and improve the operating efficiency of the enterprise, but also supervise and improve the business activities, organizational structure and financial information of the enterprise, and ensure the smooth operation of the enterprise.The research object of this paper, Hubei Yonggesu Electronic Company, is a small local enterprise with a small scale and small structure, but in today's fast-developing electronic age, the proportion of electronic enterprises in China's small and medium-sized enterprises is increasing, so it is urgent to study the internal accounting control of electronic enterprises.Through this study, we hope to solve the problems of the electronic enterprise, promote the effective combination of the electronic enterprise and the accounting internal control, and help the long-term development of the electronic industry.

This paper takes Hubei Yonggesu Electronic Company as an example, through on-the-spot investigation, literature research and comprehensive analysis, starting from the basic theory of internal accounting control and the actual situation of the company, this paper expounds the problems in the internal accounting control of the company, analyzes the reasons for the problems, and puts forward corresponding measures to improve the internal accounting control of the company.The research object of this paper has influenced the development of the company because of its internal reasons, therefore, it is necessary to establish a perfect accounting internal control system from inside to outside,However, we should adjust the relevant measures, strengthen the awareness of risk prevention and optimize the allocation of resources according to the actual situation.I hope this article can be used for reference for the improvement of internal accounting control in Chinese enterprises.

Key Words: enterprises Internal Accounting Control problems countermeasures

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