

企业内部控制存在的问题及对策分  
析——以万福生科为例

**The problems and countermeasures  
of Enterprise Internal Control: A  
case study of Wanfushengke**

## 摘 要

一个企业内部控制水平如何，决定了企业在市场上的是否能进行有力的竞争以及企业的生产经营规模能得到怎样的发展。内部控制作为在企业的一个重要的管理工具和管理手段，体现在了企业的每一个经营环节当中。在企业中，设计出一个好的内部控制制度，能够帮助企业快速的实现既定的目标，在经营中能够合理有效的规避掉企业面临的风险，同时还能保证企业财务报告的真实性、合法性。本文大致分为了理论综述，对万福生科案例的分析和提出相关意见，归纳总结几个部分。本文通过文献研究法，案例分析法等研究方法，对国内外内部控制理论的发展了等知识进行了学习和分析总结，分析归纳了内部控制理论的相关发展历程，同时以万福生科为案例，介绍了公司背景，和造假事件，从内部控制五要素着手，分析万福生科企业内部控制存在的问题，并从根据问题提出了完善企业内部控制措施。

**关键词：**内部控制 万福生科 上市公司



## **Abstract**

The level of internal control of a company determines whether a company can compete effectively in the market and how it will develop in its production and operations. Internal control as an important management tool and management tool for a company is embodied in every operational link of the enterprise. By designing a superior internal control system, companies can quickly achieve established goals, rationally and effectively avoid risks in business operations, and at the same time ensure the reliability and legality of their financial reports. This article is broadly divided into theoretical reviews, analysis of the Manfuku-ke case, and related opinions, and summarizes several parts. This paper studies and analyzes the development of internal control theory in Japan and overseas through methods of literature research and case analysis, and summarizes the related development process of internal control theory. On the other hand, we will introduce our own background and fraud incidents, analyze the problems that exist in the internal control of the Manfukusei business from the elements of internal control, and come up with measures to improve the internal control of companies in response to these problems.

**Keywords:** Internal Control   Wanfushengke   listed company

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