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## 农业集团内部控制问题研究——以獐子岛集团为例

**摘要:** 由于中国是农业大国，农业企业自然是国家经济发展的推动力。伴随着繁杂多变的市场环境，农业公司面临的诸多发展机遇，也经受着艰难的考验和挑战。农业企业的存货是生物资产，具有其特殊性，与自然环境变化密切相关，而且在资产中所占份额大，使得企业的收益存在着不稳定性。早在 2014 年，獐子岛就发生了扇贝减少。2018 年，獐子岛“扇贝再次逃脱”，农业公司的内部控制再次引发了公开辩论。企业对内部控制的认识层面、制度的健全程度和实施的规范与否均存在弊端。而内部控制的研究能增强企业将风险转换为机遇的可能性，在促进企业经营、防范造假方面有很大裨益。

本文在回顾了国内外内部控制的发展历史和相关研究的基础上，基于 COSO 框架理论，结合獐子岛集团代表性案例企业的实际情况，从内控五要素出发，探讨了公司自身特点的内部控制问题及原因，给出相应的优化方案，以促进獐子岛内部控制系统的建设。

完善公司内部控制制度，对于降低公司风险，促进公司健康发展，保护相关投资者利益极为有利，希望通过本案研究，为我国农业企业内部控制的建设提供经验和借鉴。

**关键词:** 獐子岛；内部控制；COSO 框架；生物资产

## A Study on the Internal Control of Agricultural Group-- A Case Study of Zhangzidao Group

**Abstract:** China is a large agricultural country, and agricultural companies play an important role in the national economy. With the improvement of the global economic environment, Chinese agricultural enterprises are facing difficult challenges and challenges and face many opportunities. Inventories of agricultural companies are biological assets, many of which are assets whose growth process can be greatly affected by the external natural environment. The above characteristics lead to uncertainty in the profits of the company. ZONECO scallops have escaped in both 2014 and 2018. Agricultural enterprises' internal controls have once again sparked public debate. Companies lack sufficient awareness of internal control, and companies are far from the internal control system. Therefore, strengthening the internal controls of this kind of company makes it possible to turn risks into opportunities, develop good controls and avoid fraud. After reviewing domestic and foreign internal control development courses and related research, this paper takes five elements of internal management as the main analysis points, based on the basic theory of COSO framework, In combination with the actual situation of the case company, we will analyze the internal control problem and consider and promote the corresponding optimization scheme. The structure of the ZONECO internal control system.

Improving the company's internal control system has great benefits to reduce the risk of the company, promote the healthy development of the company and protect the interests of the related investors. We hope that this case study will serve as an experience and reference material for establishing internal control of agricultural companies in China.

**Key words:** ZONECO, internal controls, COSO framework, biological asset

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