

企业采购与销售环节内部控制问题与建议—以 S 公司为例

中文摘要

在科技发展迅速、国内外竞争日益激烈的大环境下，企业想要取得竞争优势，保持稳定和可持续发展，就必须建立起科学有效的内部控制体系。很大程度上讲，企业内部控制的优劣，决定了企业的生死存亡。

采购与销售环节是一个企业最基本也是最重要的环节。企业在建立健全采购与销售环节内部控制的同时，应当综合考虑每一个步骤。加强这两个环节的内部控制，可以使企业在预防经营风险的同时，降低运营成本、提高经济效益。

本文以 S 公司为例，首先介绍了其基本情况，然后分析其组织架构、采购流程、销售流程存在的问题及成因。最后，在前文分析的基础上，提出了对于 S 公司内部控制的优化建议，希望能对 S 公司及其它企业提供有益的借鉴。

关键词： 内部控制，采购环节，销售环节，流程优化

Abstract

In the environment of rapid development of science and technology ,the competition at domestic and abroad is increasingly fierce, enterprises must establish a scientific and complete internal control system in order to obtain competitive advantage and maintain stable and sustainable development. Whether internal control is effective or not, to some extent, can determine the success or failure of an enterprise.

Purchasing and selling is the most basic and important link of an enterprise. When perfecting the internal control of purchasing and selling, enterprises should consider every step of business process. Strengthening the internal control of these two links is an important way for enterprises to reduce costs, prevent risks and improve economic benefits.

Based on the example of S trading company, at first , the paper introduces the basic situation, then analyzes its organizational structure, procurement process, sales process problems and causes. Finally, on the based on the analysis, suggestions on how to optimize the internal control of S trading company are proposed, hoping to provide very useful reference for the internal control of S trading company and other enterprises.

Keywords: internal control, procurement link, sales link, process optimization

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