

财务共享模式下企业内部控制的问题
及措施——以华胜天成为例

**Problems and Measures of Internal
Control in Enterprises under the Mode
of Financial Sharing——Taking
Teamsun as an Example**

摘 要

财务的共享在大型企业集团公司在节约企业财务风险管理成本等方面的作用日益明显，实施大型企业财务的共享风险管理模式的关键时候，企业内部就越来越需要我们建立一套比较完善的内部财务风险控制的体系作为其重要的支撑。在采用财务共享的模式下，企业的风险从简单的内部风险控制模式转移发展到更广泛的外部控制风险。华胜天成公司是一家我国大型 IT 企业，在财务共享行业内，处于主导地位、该企业公司财务共享中心平台成立的时间较早，发展速度也处于同行业前列。但在平台建立的过程中也给公司在企业内部的控制和管理带来了许多的问题。因此选取华胜天成公司作为主要的案例对象进行研究和分析具有一定的代表性。本文对采用财务共享的模式下企业内部风险控制过程中存在的一些问题及其对策建议进行了研究，分析其存在的问题，并以华胜天成为代表的案例，具体分析该企业的实际情况，找出在建立了财务共享中心后，内部控制过程中存在的一些问题，提出企业解决这些问题的思路和方法。进而将其推广和应用到国内其他同类大型企业，具有一定的前瞻性和现实意义。

关键词：财务共享 内部控制 华胜天成

Abstract

In large groups, the financial ratio can save costs and control financial risk. When implementing the sharing risk management mode of large-scale enterprise finance, it is more and more necessary for us to establish a relatively perfect internal financial risk control system as an important support. As a part of financial allocation, risk is changed from simple internal risk control to more extensive external control. Teamsun company is a large IT enterprise in China. In the financial sharing industry, it is in a leading position. The financial sharing center platform of the company was established earlier, and its development speed is also in the forefront of the industry. However, the establishment of the platform also poses many challenges for the internal control and management of the company, so that it has a certain representativeness in the research and analysis of companies of the Common Law hat.4 Yeah. Risks arising from the financial allocation. Analyzes the existing problems, and takes Teamsun as a representative case, analyzes the actual situation of the enterprise, Some internal control problems occurred after the establishment of Financial Sharing Center were identified, and some ideas and methods were put forward to enable the company to solve these problems in a forward-looking and appropriate way, which promoted the application to other large similar domestic companies.

Keywords: Financial sharing internal control Teamsun

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