

# 企业货币资金内部控制的研究

## 摘要

公司的内部控制是管理层的重要组成部分。全面的内部控制有助于企业提高运营效率和效率，减少错误并为企业提供经济利益。内部控制措施的有效性直接影响公司财务报表的信誉，进而影响投资者的决策。建立内部控制的过程也是不断改进的过程。公司必须根据行业，运营管理和各个职能部门的特点设计并实施适当的内部控制系统。

货币资金一直贯穿于企业经济活动的全过程，是企业经营活动的“血液”，因此货币资金控制必须一直是企业内部控制的<sub>重点</sub>。为了总结企业在货币资金内部控制方面的经验和教训，完善和强化中小型企业货币资金的内部控制，本人选择了深圳 A 新材料股份有限公司（以下简称“深圳市迈斯公司”）的货币资金的内部控制进行研究，力图通过货币资金内控制度的设计与完善，在保证货币资金安全的前提下，实现货币资金运用效果和效率的最大化，为中国的轧辐企业以及准备上市 的中小企业的货币资金内部控制建设提供良好的借鉴参考。

本文首先对文章的选题背景及意义、国内外文献进行简单的阐述。其次对货币资金管理理论和内部控制理论进行介绍。然后介绍深圳市迈斯公司货币资金内部控制的基本情况，从货币资金职务分工、授权批准控制、会计控制系统、资金预算控制和内部监控体系方面分析其存在的问题和不足。接着根据深圳市迈斯公司货币资金内部控制存在的问题和不足提出相对应的完善其内控的基本思路、方法及建议，包括完善职务分工控制，完善货币资金授权批准控制，完善货币资金会计控制系统，完善全面预算控制，完善内部审计职能等，文章最后笔者对深圳市迈斯公司货币资金收入和支出流程方面重新进行完善，得出实际可操作性的具体的业务流程。

关键词：深圳市迈斯公司；货币资金；内部控制

The company's internal control is an important part of the management. Comprehensive internal control helps enterprises to improve operational efficiency and efficiency, reduce errors and provide economic benefits for enterprises. The effectiveness of internal control measures directly affects the credibility of the company's financial statements, and then affects the decision-making of investors. The process of establishing internal control is also a process of continuous improvement. The company must design and implement appropriate internal control system according to the characteristics of industry, operation management and various functional departments.

Monetary capital has been running through the whole process of enterprise economic activities, and is the "blood" of business activities. Therefore, the control of monetary funds must always be the focus of enterprise internal control. In order to summarize the experience and lessons of enterprises in the internal control of monetary funds, improve and strengthen the internal control of monetary funds of small and medium-sized enterprises, I choose the internal control of monetary funds of Shenzhen a new materials Co., Ltd. (hereinafter referred to as "company a") Through the design and improvement of the internal control system of monetary funds, we try to maximize the effect and efficiency of the use of monetary funds under the premise of ensuring the safety of monetary funds, and provide a good reference for the construction of internal control of monetary funds for China's enterprises and small and medium-sized enterprises preparing to be listed.

In this paper, the background and significance of the topic selection, domestic and foreign literature are briefly described. Secondly, it introduces the theory of monetary fund management and internal control. Then it introduces the basic situation of the internal control of monetary funds in company a, and analyzes the problems and deficiencies from the aspects

of job division of monetary funds, authorization and approval control, accounting control system, capital budget control and internal monitoring system. Then according to the problems and deficiencies of the internal control of monetary funds of a company, the corresponding basic ideas, methods and suggestions are put forward, including improving the control of job division, perfecting the control of authorization and approval of monetary funds, and improving the accounting control system of monetary funds. At the end of the paper, the author makes a new improvement on the process of monetary capital income and expenditure of a company, and obtains the practical operational specific business process.

Key words: a company; monetary capital; internal control

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