民营企业货币资金内部控制分析

—以九州通医药集团为例

Analysis of Private Enterprise Internal Control of Monetary Funds —A Case Study of Jointown Pharmaceutical Company

摘 要

企业的货币资金内部控制是企业内部控制的重要组成部分。对货币资金内部控制的有效性对企业的经营和发展，以及企业的盈利能力都带来较大的影响。对货币资金内部控制的目的，就是提高货币资金的管理水平，实现企业开支合理，货币资金安全等，最终提高企业的经营效率，支持企业开展各项业务、实现战略目标。本文以九州通医药集团为研究对象，在进行货币资金内部控制概念的基础上，对案例企业的货币资金内部控制进行了研究。本文首先介绍了货币资金内部控制的相关概念，确立了本文研究的理论基础等。其次，本文以九州通医药集团为案例，进行了货币资金内部控制的现状研究。再次，本文探究了货币资金内部控制中存在的问题，分析部分制度存在的缺陷，并且针对部分制度存在的缺陷提出建议，优化完善九州通医药集团货币资金内部控制。

关键词：货币资金 内部控制 对策建议

Abstract

The internal control of monetary capital is an important part of the internal control of enterprises. The effectiveness of internal control over monetary capital has a great impact on the operation and development of enterprises, as well as the profitability of enterprises. The purpose of the internal control of monetary capital is to improve the management level of monetary capital, to realize the reasonable expenditure and the safety of monetary capital, and finally to improve the operating efficiency of the enterprise, to support the enterprise to carry out various businesses and achieve strategic objectives. This paper takes Jointown pharmaceutical company as the research object, on the basis of the concept of internal control of monetary capital, studies the internal control of monetary capital of the case enterprise. Firstly, this paper introduces the related concepts of the internal control of monetary funds and establishes the theoretical basis of this study. Secondly, this paper takes Jointown pharmaceutical company as an example to study the current situation of internal control of monetary capital. Thirdly, this paper explores the problems existing in the internal control of monetary capital, analyzes the defects of some systems, and puts forward suggestions for the defects of some systems, so as to optimize and improve the internal control of monetary capital of Jointown pharmaceutical company.

Keywords: Money funds；Internal Control；Suggestions

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