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厦门大学

硕士学位论文

合伙人制度在民营企业应用的探讨

Discussion on the Application of Partnership System in  
Private Enterprises

林世宝

指导教师姓名: 李常青教授

专业名称: 工商管理 (EMBA)

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## 摘要

民营企业，简称民企，是公司或企业类别的名称，是指所有的非公有制企业。现如今我国的民营企业多数是私营企业，“民营”二字具有浓厚的中国色彩，民营企业是在中国经济体制改革的过程中产生的。民营企业包括个人独资企业、合伙制企业、有限责任公司和股份有限公司。

公司是指一般以盈利为目的，从事商业经营活动或某些目的而成立的组织，通常又称为企业或实业。它是由不同利益主体组成的人的团体，公司治理的核心是要解决集体行动的困境与合作问题。公司治理是公司制度构建的核心，同时一个有效的内部管理系统，如同完善的法人治理结构一样，是公司高效运作的基础。

本文以合伙人制度为主要研究对象，从民营企业公司治理的角度来论述合伙人制度。本文共分为五部分来阐述合伙人制度在民营企业的应用，首先，通过具体的理论阐述了什么是合伙人制度以及合伙人制度与公司治理的关系；其次，通过三个具体的实例论证了合伙人制度在现今民营企业中合伙人制度的运用情况以及产生的实际效果，并且笔者就这些实际情况提出了自己的一些建议；最后，笔者就之前的理论与实践的论证得出了自己的结论，希望对民营企业中合伙人制度的应用有借鉴作用。

**关键词：**合伙人制度；民营企业；公司治理

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## Abstract

Private enterprises, private companies for short, is the name of the company or business category, refers to all of the non-public enterprises. Nowadays most of private enterprises in our country is a private enterprise, "private" two words with strong Chinese color, private enterprises are in the process of China's economic system reform. Private enterprises including a sole proprietorship enterprise, partnership, limited liability companies and joint stock .

A company is an organization that is generally formed for profit and engaged in business activities or for certain purposes. It is a group that made up with people of different interests. The core of corporate governance is to solve the dilemma of collective action and cooperation. Corporate governance is the core of the company system construction. At the same time, an effective internal management system, just as the corporate governance structure, is the basis of efficient operation of the company.

This paper focuses on the partner system. It discusses the partnership system from the perspective of corporate governance specifically. This paper is divided into five parts to elaborate the partner system in the application of private enterprises, first of all, through specific theory describes the partner system and the relationship between partner institutions and corporate governance; secondly, through three specific examples demonstrate the partner system in today's private enterprises partner system application and the actual effect for production. And the author the actual situation proposed some suggestions. Finally, the demonstration of theory and practice of the author before the obtained conclusion, hope to private enterprises in partnership application reference.

**Keywords:** partnership system; private enterprises; corporate governance

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