

吊俊纭胺戡得缸蛲盾虔谨

Financial Risk and Prevention in Pharmaceutical Industry

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牙峭 璁ツ蜈诅澳合筱纤抓多磕 卑币搞拾搞伽琮撤聊襁簪 颁搞拾搞初熙吊俊纭胺抓多磕婉椿爱戡得缸蛲酝幼>婢染研扉痒拭
吊俊纭胺澳癌聚钼化避胺抓戡得缸蛲酝幼 谁葡戡得缸蛲抓滋初枣棍桎立袄招慑泉抓戡得痒拭幼均 糯簇吊俊纭
胺痕凶喧>区喧>龙袄鄙幼婴兢痕抓戡得缸蛲 淡拭厨戡得缸蛲笼能抓锻好 摄番恢绑播罡奇殆瑾辆 诺爵包襁簪汽
簇璇春幼烁 蔽娠熏戴阔枣慑泉琨礁夫虔谨戡得缸蛲抓油抓>

Abstract With the development of China's economy, people pay more and more attention to health issues, and also pay more and more attention to the development of the pharmaceutical industry and the status quo of financial risks. By analyzing the financial risk status of three typical enterprises in the pharmaceutical industry, this paper finds out the financial risks existing in the pharmaceutical industry in terms of financing, investment, operation, etc., and analyzes its financial risks based on the relevant theoretical knowledge of financial risks and the use of effective financial analysis methods. Finally, based on the perspective of internal control, we propose solutions to these problems, in order to achieve the purpose of reasonably and effectively avoiding and preventing financial risks.

初瘀柏ツ吊俊纭胺 播罡奇殆 戡得缸蛲

Key words pharmaceutical industry; internal control; financial risk

0 菱璧

笨歧灯吊俊纭胺撤聊多磕抓瑾辆 权凉罡搭爵绑吊俊纭
胺滋初权劬夫琨谨抓棹燃笨沈扯酮 擗宾蜈诅吊俊纭胺去罅
抓毗蕨写佃 吊俊避胺祀给伴妊抓多磕生咯 颁裳蜂簇碍俊襁
簪 祢包襁簪痕戡得壑枣幼婴开厨洒涩 搂富伴避胺喧轼爱喧
墟抓阔枣钹弈 藩阮颁痕挨旧洼辆藁蛇佗伴吊俊避胺抓遏毗
蕨多磕>爵同 吊俊避胺脸棕赤痒伽琮戡得缸蛲虔奇狼铂 士
猎特滋脸抓缸蛲笠杓生殆 就酝爵绑里琦戡得缸蛲抓虔谨爱
奇殆 操祗戡得壑枣忘俐抓汽跌>

挨>戡得缸蛲痰恋

戡得缸蛲脾避胺痕磷磕戡得壑枣暇灯抓扉洼澳 躲碍遏
奇好苡抓搂富 诀幞戡得幼椿兢痕碍佞旧漫 避胺遏嗽涸躲迫
寄>菜毅避胺戡得暇灯抓蕴佯 遏蔽钧戡得缸蛲痒八下灯漫缸
蛲>奈招缸蛲>凶喧缸蛲蔽盾迅喧缸蛲鄙 擗菜毅遏奇洼辆 颁
遏蔽钧戡得缸蛲痒八遏奇缸蛲夫碍遏奇缸蛲>戡得缸蛲兢痕
绑避胺戡得壑枣抓拖挨傲蕴佯 踏急碍佞旧漫夫碍遏壤洋漫
痕祢互婉椿矮 避胺痕脸爵戡得缸蛲阮脸棕钧缸蛲抓笠杓夫
虔奇铂八爽氯涅颓 痕缸蛲夫龋坠罢足 诀糯摄补抓俐绛页
蔽同拾康遏嗽蚱病戡得缸蛲篱拾抓迫寄>

榜>播罡奇殆爱戡得缸蛲痰恋

播罡奇殆县诱绑避胺瘴宝夜珑暇灯抓伐傲蕴佯 讹璁兢
痕避胺夜珑壑枣暇灯 慨蠓璁慑滋脸抓播罡奇殆>就仍阔枣琨
谨抓播奇殆辆 遏蔽汽跌避胺夜珑壑枣泉岳 就酝辩炒茶每抓
踪就遏蠓 阔枣佞插避胺瞳里瘴宝夜珑抓琨谨爱纠愁 祗挨铜
汽跌避胺戡得壑枣抓琨漫爱淼洒漫 笨擗慑泉衡虔谨戡得

缸蛲>戡得缸蛲疤璁滇篷凶喧缸蛲>区喧缸蛲>龙袄缸蛲夫下
灯漫缸蛲壕傲幼婴 祢壕傲幼婴抓缸蛲搔皮毅避胺喧轼下灯
抓幼矾菜跳痒镭抓>祢颁搔矮染痒拭吊俊纭胺戡得缸蛲抓疤
璁幼矾>矮婴钧笨祢刺傲幼婴拾痒拭吊俊纭胺抓戡得幼椿 痒
拭厨播罡戡得搔芳兢痕藁恣缸蛲>戡得缸蛲壑枣铂八吊俊避
胺缸蛲壑枣抓伽璁荚能罡痒 厨抹霸搔伽翼抓>爵绑吊俊避胺
擗璧 诺爵婢避胺抓花珑幼椿铍垛粹就慑泉抓崎仍夫幼均爵
戡得缸蛲祗纭虔奇 遏蔽康遏嗽衡蚱病缸蛲 汽跌泉坠>鹅级
爵避胺就仍戡得缸蛲壑枣祢嗽己汽跌喧轼封腮嗽稻 爵绑就
酝戡得喧轼纠愁慑挨旧抓焯登铂招 笨擗谓旧筱纭胺得狼铂
摄茨爵操祗避胺就酝编簪筱纤大坠抓油树蹿慑伽璁铂招>

癌>吊俊避胺戡得缸蛲能好

挨 级罡蕴货搂富

吊俊纭胺铂八搂富俟辩多磕抓爽氯纭胺 厨多磕蠓璁痕
合聚久琥权劬抓菱诀夫琨谨漫祗纭 擗柔梳搔权凉权劬漫去
罅>脆岳权劬桦燃祢搔雷哄蠓韦朵佃 罹辩爵吊俊纭胺抓多磕
宝瘴搂富 菱多滋脸抓戡得缸蛲>藩阮 吊俊避胺痕磷磕夜珑
壑枣暇灯抓扉洼澳 爵绑雷哄磷多夫斥祢哦肾慑惧炅榴抓菜
暇漫 擗厨捏蹿急抓碍佞旧漫颁辩诀幞戡得缸蛲抓笼能>

榜 区喧壑枣碍瘤

酝虬颓 妮合雍百非共抓区喧殆辆 权凉滋初罡搭颁挝慑
嗽己车笈爵绑吊俊避胺区喧拙拙壑狼铂 诀幞罡痒吊俊避胺
挨峰初熙袒旦大坠 落琮伴褫祠多磕 筱珑琨腾资浓浊翼 痕
爵筱珑壑枣春劬祗殆旧抓扉洼澳 颁挝慑嗽己车笈慑泉抓
雷哄桦蹿蔽盾遏纭漫痒拭 部禄龋坠忘俐熏碍戴笠娠 笨擗莞
吊俊避胺篱拾滋脸抓戡得缸蛲>

癌 暄婊芋士碍闷枣

滋初枏杪群葡涩恹 妮合吊俊纭胶澳 避肢暄宝戮倡岳爱
篱每戮倡岳费醮簇绊得认矮蚘抓掣敌 莽暄宝泮岳岳夫戮暄
宝龋坐岳毗煎蒿萧 兆同遏鬲 吊俊避肢婊膺抓赘大忘俐迤亿
痕得认蒿蝶 饼搔厨恢仇挫搔跳能婊凶暄虹蛟 德蒿鲁几阮
颤 避肢立碍嗽爵戡得十省祗纭慑泉脸招 岚邻伴倡得漫凶暄
搦丰珊啖绳漫凶暄 祗双辨诀幙避肢媵暄能婊凶稽冀>搦煎嗜
避肢暄婊芋士碍闷枣 痕戮倡董鸵炅跳抓媵椿矮 辩菱多炅跳
抓戡得虹蛟 戮倡疮病困辩诀幙暄部招能婊扉冀抓襁断>

噱 脸龋甑停整枣碍戴炳

雷哄苻纤蕴货矮 赤毡抓暄铤搔吊俊避肢禄蔽瘴兢夫多
磕抓谁婊 搦滋脸抓吊俊宝赋痕苻几互衅砑抓下研颀佃番
撮玟抓必超菜亿辩播醮痕髻乐幼翌 碍扉躲伐互好艾抓播富
祗傲扉洼澳柔扼搔铤筴祚搔必超 罹兢痕碍佞旧漫 祗颁搔吊
俊避肢螭璠璠扒抓疤璠戡得虹蛟罢挨>翌爵犒多艳一抓雷哄
腔帮 罡痒吊俊避肢立挝愆怒怙特滋脸抓虹蛟抹桎 痕扉痒初
熙雷哄董恹岳抓媵椿矮 资浊祗纭曜鸫 诀幙脸龋甑停碍认稽
襖 搦痕鲁几阮颤 吊俊避肢雍百爵绑脸龋甑停抓瞳佞桎濒
德蒿碍撤愁抓搦爽生殆 暄铤痕毫鄞扉洼澳兢痕鲁翼抓虹蛟
夫蚘米 痕' 敖兮殆' 就仍番 脸龋甑停整枣能八吊俊避肢戡得
整枣澳抓挨傲爽氯襁断>

噱 吊俊避肢戡得虹蛟虔奇

挨 猎沾撒愁抓播罟奇殆播芒

瘤旦 戡得整枣澳氯脸瘤康螺猎沾撒愁播罟奇殆爱虹蛟
整枣播芒立车笈整奇狼铂>避肢就纭播罟奇殆整枣殆辆慑登
绑避肢整枣亢盾阮多醮戡得卑粉痕就蚘狼铂澳簇醮抓襁断
拙整生士颁遏蔽错爵蹯播多瘴抓媵椿汽彩簇滋脸抓璇春爵
劬>爵绑恢亢粉狼搦璧 颁璠稽榴蹦币抓戡得虹蛟虔奇抹桎>
泐砑挨傲峰笈抓虹蛟虔奇蕴货 祗双慑大绑仇饵奢笈衡虔谨
播罟戡得虹蛟 笨搦慈俊厨莞仇饵篱拾挨包碍率璠抓迫奇>痕
非共莠葑播芒抓恢仇葛 猎沾撒愁抓戡得虹蛟奇殆殆辆 仇饵
跳亢卑脸磷磕兆蒿搦矮抓虹蛟抹桎狙彪 钧戡得虹蛟奇殆
洼辆抓跌病爱仇饵粉狼抓筴级甲铤滋吩芒 祗辨汽跳粉狼敬
究戡得虹蛟虔奇琨挫抓讷示漫 藩阮佞旧奠泉幼砑>

榜 琨瑾虹蛟桠瀕洼伶

奸窗咤尧吱媵爵吊俊纭胶搦璧虹蛟爱生砾立兢 吊俊纭
胶颁奢德忍粹螭璠憩脸播罟夫级罡伐互麟罟抓蕴货 藩阮避
肢痕祗纭就蚘肢得暇灯澳阮慢遏嗽辩砑戴凶暄>馥暄蔽盾泐
祗馥伐傲幼翌抓虹蛟>搦浊旦吊俊纭胶爵绑戡得虹蛟抓绊璇
碍磔翌 笨搦挝恹赤痒桎戴虹蛟整奇抓伽璠漫 蚘同罢级
避肢祗杪抓虹蛟桠瀕洼伶碍闷枣 喀挝恹猎沾特撒愁抓虹蛟
桎呆生殆 搦安颁挝恹祗招愁翌慑泉抓虹蛟痒拭幼坞 部禄避
肢痕错爵惟膺抓肢得媵椿阮 柔坞疵佞桎呆立桠瀕簇翌扒抓
虹蛟埋化>痕祗迥媵椿矮 避肢螭璠璠绑帷膺就蚘媵椿猎沾撒
愁虹蛟桠瀕洼伶 榴佃戡得虹蛟整奇>祗双吊俊纭胶遏蔽奢笈
衡丰珊冽警爪凶暄幼烁 慑大绑避肢管毗闷枣抓戡倡芋士爱
戮倡琨腾 慈旌好凶暄虹蛟莞避肢砑能炅冀抓辰倡镀稻 笨搦
蚘病避肢抓戡得虹蛟>

癌 奇殆醮铤下铤

挨搔脸棕爵茹里醮铤下铤祗纭奇殆>吊俊避肢痕浓冀
帷膺苻泐琨珉腾抓扉洼澳 螭璠就醮爵醮铤下痒玟媵椿抓闷枣
奇殆 爵绑罡痒率璠渠簇 煎泐胶能婊>粉狼痕暄鄞 厨博渠簇
脸棕康铤播逼 蔽蓓璇避肢抓暄铤铤稻>瘤亿 痕祗傲扉洼澳
率箐爵厨踯渠簇罢正抓俐绂祗纭整奇 疆冲避肢茶韬夫笼轻
躲戴楼富 榜搔脸棕爵翼整醮铤下铤祗纭奇殆>冀整醮铤下稠
抓盾阮漫辩爵吊俊避肢番娠抓沃泐宝朗冀楼富 率箐禄戴
避肢抓伽琮 笼能滋脸抓就阮拙奇夫城停生殆 痕醮铤渠簇幼
翌 挫螭璠祗挨铜德冀拙整夫鞠挪稻辆 疆冲宇阮正播簇醮暄
铤扉铤下簇抓襁断>

噱 士猎筴杓芒芥

非共抓虹蛟筴杓芒芥啾己滴登吊俊避肢奢笈抓就醮爵绑
戡得虹蛟抓虔谨狼铂 颁搔插桎避肢撤聊多磕抓初桠拔崎>爵
绑吊俊避肢搦璧 痕土猎戡得虹蛟筴播芒抓扉洼澳 脸棕笨
帷膺抓就蚘璠韦簇多 申珊美瘤抓戡得虹蛟筴杓幼坞 佞插厨
啾己钧戡得幼椿踪就哆伞簇拾 藩阮频率箐插桎戡得虹蛟筴
杓播芒抓非燃漫 场登滋脸抓脾树痒拭 慨吊俊避肢抓苻泐幼
砑祗纭筴仙 场登慑泉抓群葡茶每 慨避肢沈拾多磕祗纭琨
磋>痕就蚘玠铂澳 脸棕初熙刺傲鸵炅初桠抓襁断 挨搔脾树
播芒猎祗>戡得虹蛟筴杓脾树抓申珊夫祗弈搔土猎戡得虹蛟
筴杓芒芥抓初瘵 冽警抓筴杓脾树啾己钧戡得虹蛟筴杓播芒
抓铂招粹就多撒簇拾>葶闲吊俊避肢抓就蚘媵椿 虹蛟筴杓脾
树脸棕滇篷赘大啾稻>整枣啾稻>辰倡啾稻夫能褪啾稻鄞 踏
播抓脾树挫脸棕谁葡避肢多磕韦夫雷哄蕴货祗纭祗奔 榜
搔暄铤虹蛟筴杓生殆士猎>吊俊避肢播芳啾己痕雷哄蕴货矮
就醮瞳里沃泐 疤璠搔渍暄铤彩莞播芳啾己学毡就蚘璠韦 暄
铤整枣搔吊俊避肢戡得整枣抓挨笈伽璠播据>痕爵暄铤虹蛟
筴杓生殆祗纭土猎抓扉洼澳 螭璠钧吊俊避肢苻泐>馥暄>凶
暄鄞暇灯澳抓暄铤部招媵椿铂八恢仇 莠殆滋脸抓醮铤下铤
筴整 钧避肢暄铤下灯媵椿疵佞哆伞簇拾>八绊啾己奢疵佞抓
祗纭醮铤下铤筴整瘵殆 吊俊避肢脸棕慨伐笈蹯播油树祗纭
梳桎 蔽群荆拾爵筴娠龋坐>戡得幼椿>馥暄沙砂鄞祗纭佞
癌搔脸棕非共敛兢虹蛟筴杓芒芥>吊俊避肢敛兢痕避肢下灯
暄宝澳董葡滋瘤冀抓鸵材 好同 痕康遏嗽学毡避肢瞳里沃泐
抓媵椿矮 避肢脸棕慈俊赋抓敛兢铤 洒佞帷膺夜泐多磕浊
树 爵鸫桠纭闷枣琨磋 佞旧笈纠愁敛兢铤 车笈敛兢抓蜻
澳奇殆 慈俊珣鸫>纳镀鄞碍佞旧好艾菱多抓戡得虹蛟 汽蟆
戡得虹蛟虔奇抓泉嗜>

噱 猎沾撒愁抓播罟奇殆播芒

瘤旦 戡得整枣澳氯脸瘤康螺猎沾撒愁播罟奇殆爱虹蛟
整枣播芒立车笈整奇狼铂>避肢就纭播罟奇殆整枣殆辆慑登
绑避肢整枣亢盾阮多醮戡得卑粉痕就蚘狼铂澳簇醮抓襁断
拙整生士颁遏蔽错爵蹯播多瘴抓媵椿汽彩簇滋脸抓璇春爵
劬>爵绑恢亢粉狼搦璧 颁璠稽榴蹦币抓戡得虹蛟虔奇抹桎>
泐砑挨傲峰笈抓虹蛟虔奇蕴货 祗双慑大绑仇饵奢笈衡虔谨
播罟戡得虹蛟 笨搦慈俊厨莞仇饵篱拾挨包碍率璠抓迫奇>痕
非共莠葑播芒抓恢仇葛 猎沾撒愁抓戡得虹蛟奇殆殆辆 仇饵
跳亢卑脸磷磕兆蒿搦矮抓虹蛟抹桎狙彪 钧戡得虹蛟奇殆
洼辆抓跌病爱仇饵粉狼抓筴级甲铤滋吩芒 祗辨汽跳粉狼敬
究戡得虹蛟虔奇琨挫抓讷示漫 藩阮佞旧奠泉幼砑>

傍孳楠

莽孳壁罢 戡得舡蛲搔吊俊避肢戡得壑枣澳拘琥兢痕抓
挨傲襁籛 厨痕瘴宝壑枣澳辟拨挨傲蕴佯罹辩兢痕 辩爵避肢
抓赘大啾稻夫辰倡啾稻宝瘴楼富>爵绑吊俊避肢孳壁 迤亿柔

坞韭愁镶蚘戡得舡蛲 饼搔痘遏蔽铍垛慑泉抓崎仍夫幼坞拾
爵戡得舡蛲祗纭虔奇 蚘病戡得舡蛲多瘴抓遏啾漫 慈俊戡得
舡蛲遏啾篱拾抓迫奇 蔽同拾爵暄铽腺袒襁籛祗纭奇殆 操祗
避肢筱纤泉坠抓汽跌シ

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