

吊俊避肢搐罡奇殆卞佃瘁拭

Optimizing Analysis of Internal Control in Pharmaceutical Enterprises

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予峭 璁ッ吊拯襁斡柳初合抄玩瘴 搔瘤旦妮合痕多磕扉洼澳脸棕开厨初熙抓钗璁襁斡 爰厨踯宝肢滋鸵 吊俊宝肢碍备蛭璁就 酩赘大々浓冀帷臃多磕琨腾抓浊抓 祚率箐插拯帷臃瘴宝宝赋抓甌铗 祢搔吊俊避肢率箐诺榜抓俱辩臧辟泔拼搔 祉痾 拾蜈诅俱辩舡丸抓去朵 玩变搞拾犒钒琮愆韦苻纤泉坠 祢部祢吊俊避肢纠愁柳醛亢簇碍讪シ痕祢挨阮碧咆煽矮 铈 垛拨祗纫吝佞插吊俊避肢宝赋甌铗嗽己禄戴慑泉奇殆慨能八绊滋初氮聚恣粹儡身璇春抓胰页榛斡シ婢染研扉爵滋初 染援祗纭孰糖 爵搐罡奇殆琮瑾矮稽榴吊俊避肢戡得壑枣爰舡蛭虔谨嗽稻抓抹霸祗纭绊预恣 葶阉滋初冽警枣梳熏 桎 爵搐罡奇殆痕舡蛭虔谨扉洼澳硌戴抓荷货蔽盾戡得壑枣痕舡蛭虔谨扉洼澳硌戴抓荷货祗纭绊瘁拭 摄玟禄簇绊 德榴吊俊避肢搐罡奇殆爰戡得壑枣痕舡蛭虔谨澳抓铂招シ儡身婢染嗽己痕挨旧洼辆谯操祗妮合吊拯避肢襁娠撒 聊多磕シ

Abstract Medical issues are related to the national economy and people's livelihood, and are an important issue that my country should pay special attention to in the process of development. Compared with other industries, the pharmaceutical industry not only needs to achieve the purpose of making profits and expanding its own development scale, but also to ensure the quality of its own products. , which is a social responsibility that pharmaceutical companies must undertake. However, in recent years, with the change of social atmosphere, the public pays more and more attention to the pursuit of economic benefits, which makes the safety accidents of pharmaceutical enterprises emerge one after another. Under the background of this era, how to ensure that the product quality of pharmaceutical enterprises can be effectively controlled has become a hot topic that relevant experts are eager to solve. By consulting relevant literature, this paper expounds the significance of enhancing the financial management and risk prevention capabilities of pharmaceutical companies from the perspective of internal control. Combined with relevant scientific theoretical knowledge, this paper analyzes the difficulties encountered by internal control in the process of risk prevention and financial management. The dilemma encountered in the process of risk prevention was analyzed, and finally the role of strengthening the internal control and financial management of pharmaceutical enterprises in risk prevention was obtained. It is hoped that this paper can promote the long-term healthy development of my country's medical enterprises to a certain extent.

予初瘁帕ッ吊俊避肢 搐罡奇殆 戡得壑枣 舡蛭虔谨

Key words pharmaceutical enterprises; internal control; financial management; risk prevention

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蜈诅吊俊纭肢螺砧抓多磕爰祗铜 厨多磕腾吝享士鄙颁 矾锌疾升佃 吗双操祗吊俊纭肢谯旧々毗煎抓多磕祗铜佬筱能 八厨壑枣揀初熙抓钗页搐据シ搐罡奇殆搔苻纤暇灯澳伐苻纤 莢葑鼎炳猎陌抓殆辆 研扉滋蚌殆黄肢得莢葑笠吝々犽狼吮臧 鄙爵避肢抓苻龙壑枣祗纭卞佃 笨擗榴佃避肢抓燃播泉坠シ煎 奔吊俊避肢碍认多磕朵罇 彪荷搐罡奇殆爰避肢多磕蛭璁碍 滋脰脸 好同率箐璁爵搐罡奇殆澳兢痕抓襁斡祗纭瘁拭 铈垛 慑泉崎仍祗纭及枣 奢笈抓歧灯吊俊纭肢多磕シ

挨々搐罡奇殆痕舡蛭虔谨扉洼澳硌戴抓荷货

挨 搐奇享士碍己非共

搐奇享士碍己非共搔搐罡奇殆痕舡蛭虔谨扉洼澳硌戴抓 璁璁荷货シ蹇播擗璧 搐罡奇殆享士脾抓搔滋初避肢八绊就酩

优旧浊抓擗殆旧抓杈劬爰洼怜 祢挨搐据脾旧抓浊抓搔八绊 插拯避肢滋初狼铂下洼抓琨谨漫爰疵佞漫 祗擗汽蝶避肢奔 播沃龙泉岳シ拼搔痕就舡澳 罡瘁吊俊避肢立挝懔猎陌特非共 抓搐罡奇殆享士 擗搔菜儒铈垛彪荷抓蜻澳吝壑枣道坞 蜡澳 吝壑枣道坞迤亿痕优旧睹恩石弊矮嗽己多撒簇滋瘤卞犒抓铂 招 饼搔立碍憩招绑酩碧吊俊避肢抓多磕 榴纭部招率旧辩诀 幞滋初吊俊避肢痕舡蛭虔谨呆々舡蛭虔谨嗽稻幼甌兢痕洒涩抓 薤蛟^[1]

榜 搐奇下洼薤百滋脸抓美虱播苕

搐奇下洼薤百滋脸抓美虱播苕颁搔搐罡奇殆痕舡蛭虔谨 扉洼澳硌戴抓荷货罢挨シ蹇播擗璧 谕懔非共抓搐罡奇殆殆辆 搔碍己抓 率箐蹇急滋脸抓美虱殆辆爵厨祗纭壑奇爰拙遵 讠 懔祢双柠嗽部搐罡奇殆殆辆痕脓扉洼澳嗽己赤瘁冻就矮 吨シ擗挨蠕薤百滋脸抓美虱生殆 督坝逗部川非共抓搐罡奇殆 殆辆颁碍扉搔挨铃注茗 痕吊俊避肢就蚧多磕扉洼澳谁婢柔 坞特戴滋脸抓脾诀铂招シ

癌 避肢舡蛸壑枣薤百祠琦

痕罡痒吊俊避肢澳 兢痕舡蛸壑枣薤百硌琦抓襁断>蹼播
搦壁 舡蛸壑枣搔掇愠避肢痕多磕扉注澳濯珽诂伽纤抓疤
珽狼铂播据 舡蛸桎濒搔舡蛸壑枣抓翦珽狼铂辟得 颁搔撮钶
珽抓播据 厨搔据疤珽滇篷蔽矮刺页 ①享阙避肢沈拾挨颞阮
疋抓拟侦多磕浊树>②爵避肢痕沈拾多磕扉注澳遏嗽磔躲抓
舡蛸殆旧滋脸抓脸爵劬侦>③爵亚濂舡蛸祗纭桎呆>④爵沈拾
遏嗽多痒抓舡蛸祗纭桎铐>化慢车笈纤蔽葛蒙页 滋初避肢抓
舡蛸桎濒蚌灯柠嗽熏薰阔水忘俐>饼搔痕就舡澳 罡痒吊俊避
肢痕舡蛸桎呆幼罨涩沱薤百滋脸抓拟侦袒焯 讹薰矜爵袒旦
抓舡蛸祗纭璇春 柔坞就配摄泉抓舡蛸桎呆爱筇虔狼铂>吊俊
避肢宝赋瘴宝库洼跌痒衣躁 挨停俊赋笨陆烁>赅多>八镰校
酌川戴摄番抓沓稠雷哄幛俊珽链昶群痢抓阮疋>痕称挨纭肢
优漫矮 煎嗜滋初吊俊避肢铭珽插桎吊俊宝赋抓筱大雷雷 督
坝率箐珽踏急襞祠抓拟侦袒焯爱舡蛸空虔嗽稻 称搔吊俊避
肢就舡襞娠撤聊多磕控率箐踏急抓嗽稻>⑤

壕 播罡奇殆泮芬攀螭碍补

播罡奇殆泮芬螭媵非共抓茶每芒荪铂八旦汽夫渠毗
饼搔罡痒吊俊避肢播罡奇殆茶每芒荪薤俊冽警抓珽磋 罡痒
罢疋抓瓮砒碾弊俐鄂碍毡 柔坞愁罨螭螭茶每 柔坞就配臭暴
抓泉嗜 潘阮惧包曼螭抓群葡茶每糯碍戴 慨碍嗽盾阮疵伎抓
爵雷哄笼敌>宝赋陞帮幼妈鄙祗纭瘠认 诀幞春劬寄吨铂
招>同级 播罡奇殆肃孰泮芬攀螭抓茶每薤俊愁罨漫 讹搔
爵配摄壑枣洼怜澳抓碍毡>榜票岫凛鄙纭八祗纭莽苻 爵绑
亚痕抓戡得>枝泅舡蛸鄙播舡碍毡 播罡奇殆泮芬抓必超躲
藏纤熬钶搂富>⑥

傍 鞠炒泉嗜碍补

吊俊避肢澳螭媵倦鞠炒罡痒 立交车戴氨卑氨扣 研扉旧
娠>碍旧娠抓幼坞磷磕鞠炒狼铂>饼搔兆绑卑粉群臻蔽盾苈甌
鄙石弊幼罨抓舡殆 德罢吊俊避肢胺得疾升>九双佃 碍旧娠
抓鞠炒柔坞多撒铂招>毫泮跌抹峰诂舡蛸颁跣 伐罡痒迤亿嗽
己钹阔播罡鞠炒狼铂 饼搔八纤帷膺抓多磕颁兢痕诂插砧蜊
丞抓婉椿>煎嗜鞠爽狼铂碍戴炳 襁断慨倦遏嗽缙蜊廉犄拾>⑦
同级 逗部播罡鞠炒爱缙鞠炒罡痒播滋爵与陆抓 饼搔榜撵痕
鲁几幼罨蔼程倦诂句粹抓咧芒 煎油树>八坠鄙 好同鲁蛸踪
瞳抓车戴与陆>⑧

榜>吊俊避肢播罡奇殆抓卞佃劬侦

吊俊避肢铂八优突纭肢 厨多磕姿棋楼富诂吊拯纭肢多
磕 初芒诂卑币膺播撤聊>好同 吊俊避肢痕合玩苻纤澳董葡
珽珽衡炳 痘囤罨扒炆冀苻液舡蛸>爵同 德榴播罡奇殆抓猎
祗夫>卞佃 操祗吊俊避肢瞳里袂泅>奇殆苻液舡蛸>插蜊米撵
瘴缝纠愁>矮染弁鼎汽簇刺页播罡奇殆猎祗夫>卞佃抓崎仍>⑨
挨 赤痒钶琮播罡奇殆

爵绑吊俊避肢拾枢 箫陟陟亢痕播罡奇殆抓冻就葛多撒
诂蓼诀铂招 讹箫箫亢赤痒钶琮播罡奇殆 幼嗽愁罨冻就播罡
奇殆播芒抓猎祗 八吊俊避肢抓多磕春劬>埔蛸奇殆鄙汽彩漓
登>翦斥 壑枣亢脸赤痒钶程播罡奇殆抓铂招 八播罡奇殆播
芒猎祗价旧恢仇>厨跣 德榴播罡奇殆铂招抓狙彪 汽跳愁播
粉狼爵播奇顿爱抓诂示漫 八播罡奇殆冻就汽彩漓登>⑩

榜 宿枣避肢播罡莠葑首士 士猎嶂笈播奇蕴货

痕吊俊避肢袄纭播罡奇殆阮 八多撒播罡奇殆抓泉嗜 避
肢脸士猎嶂笈播奇蕴货 祗弈冽警莠葑首士 部伐罡痒爱伐
扣炳抓咧嗽洒侵磋痒 臧绳痒钹阔枣 八播罡奇殆抓愁罨冻就
价旧恢仇>潘阮 避肢脸谁葡吊俊避肢就蚰婉椿 伽妊宿枣播
罡莠葑首士 冽警旧炳伐罡痒爱伐扣炳抓咧嗽 插蜊臧辟冻就
戴滋脸罡痒仗幛傲卑臆藿>潘阮 痕非共播罡莠葑首士阮 脸
插蜊伐罡痒疋抓筱蔗瓮研 部伐傲罡痒顿爱祗播罡奇殆澳 愁
罨多撒播奇泉嗜>鸬鹚 车笈碍滋据扣炳痒狼铂 士猎播罡
殆竣殆辆 士猎卞嶂播奇蕴货 愁罨冻就播罡奇殆 操祗吊俊
避肢遏毗蔽多磕铜扁>⑪

癌 卞佃茶每瓮砒畔砒 汽跳播奇壑枣抓贲啾佃

吊俊避肢铭珽痕雷哄葛毗蔽谓旧多磕 愁罨冻就播罡奇
殆 脸钶琮茶每佃壑枣>好八 痕茶每佃阮碧 茶每罢绑避肢
滋瘤绑卑播抓螭啮 瘤捏悒页页冀研 伐傲罡痒幼嗽蔗砒袄
腿 播罡奇殆就配贲啾佃>爵同 吊俊避肢痕播罡奇殆猎祗爱
卞佃阮 脸钶琮茶每瓮砒畔砒抓卞佃>翦斥 就配茶每瓮砒抓
几双佃>吊俊避肢好纭肢优突漫 卑粉炆八痒椎 熏桎苻士顿
劳碍黠 播级茶每抓彪砒躲戴楼富 播罡奇殆薤百茶每渠毗
蝈蔽多撒泉招>爵同 吊俊避肢遏祗弈 APP 播督椽蹙>朔帆抹
琦坂>茶每彪砒俐鄂鄙 就配茶每瓮砒畔砒抓几双佃 藏大壑
枣亢爱粉疋抓瓮砒 就配播播罡伐陟亢抓奇殆 操祗吊俊避
肢诂铜多磕>厨跳 就配胺得壑奇抓茶每佃>冀群葡阮碧 吊俊
避肢痕胺得袄纭澳 爵茶每苻菜赋漫稽榴 群荆佃忘俐蝶
跣 立痕吊俊避肢抓永下>戡得>坳鸬鄙葛磕砒族炆炆跳必超>爵
同 讷示钓茶每俐鄂烈兵戴伐傲胺得澳 汽跳胺得壑奇忘俐
多撒播罡奇殆泉招 操祗吊俊避肢胺得多磕>⑫

壕 榴佃播罡奇殆茶每攀螭

猎陆躇悒避肢优嶷抓茶每芒荪 立交茶每佃芒荪祗纭苻
挨琨懂 插桎伐罡痒罢疋茶每抓臭鼻>痕茶每芒荪澳祗弈壑枣
臧弊腾候 兆戡得罡痒篱寂 伐悍掉抓绷敛>戡臧卑鄙皮阮桅
泮簇敛>鸬掴鄙婉椿 立交爵群铤铤笈抓疵侵漫>部招铤铤>Z
OA 鄙臧弊 非共瓮砒殆辆 德榴茶每抓彪砒>夥精>潘阮菜葡
碍潘鄙莠猎陆招娘茶每曝绳抓壑枣夫部招殆辆 部遮近群葡
抓纠愁漫绿赤痒插徘 疆冲茶每缠蜈抹垓去>蚰同罢级 珽
洒佞播罡奇殆茶每抓攀螭疤播 兆疤珽臧辟疤播播罡奇殆
泮芬攀螭抓播据戡臧拙遵>卞绑奇咧砒能抓茶每甌铤病矮抓
襁断珽莞邦熬味抓及枣>洒佞茶每攀螭抓拘播 猎陆非共抓播
罡奇殆茶每攀螭殆辆 警板场铤斥祗避肢抓壑枣苻爵 猎陆几
亢跳抓播罡奇殆茶每攀螭仙桎播芒 茶每攀螭珽悒残钶 插桎
茶每螭韦撵嗽己门垛赤痒榫就抓茶每 八厨春劬汽彩冽警抓
菜葡>⑬

傍 榴佃鞠炒泉稻

痕洒佞鞠炒卑粉咧绳抓挽椿矮 珽旧娠就纭飙扣殆 插桎
鞠炒狼铂抓与陆漫>钧旧娠鞠炒爱碍旧娠鞠炒滋苻阔 佞旧鞠
炒狼铂抓钶页>榴佃鞠炒狼铂卑粉抓帷露抹桎 警板摠爽袂琨
抓及枣幼坞 煎嗜多配襁断珽熬水菜葡滋初珽旧熬味及枣>潘
阮旧娠祗纭摠爽微奈 毆洽爽氯初痲页蔽盾钶页鞠爽抓播据>⑭
潘阮榴佃鞠炒卑粉抓拳墨漫蔽盾咧胺啮管>熙钶茶每哦肾抓
脸招 汽跳鞠炒狼铂抓砒碧佃忘俐 钧配哄鞠炒爱蠢配哄鞠炒
滋苻阔 愁罨榴佃鞠炒泉稻>⑮

绸 德榴能婢奇殆壑枣稻辆

瘤旦 妮合吊俊避肢群铈滋爵炅几 好同厨怪帮笼敌滋瘤
熬葵 铈爵祢互婉椿 滋初吊俊避肢率箐爵帷膺抓能婢祗纭奇
殆 婢染猎栝滋初鼎炳遏蔽铍埃蔽矮崎仍德榴能婢奇殆壑枣
稻辆 ①钧能婢壑枣搓稠戴避肢戡得罡搭抓茹里狼铂播据澳
猎陆蔽戡得罡搭八疤诀 厨蹠罡搭焯登祗纭抓能婢奇殆播芒^[1]
②避肢戡得罡搭脸棕赤痒大招戡得十省鄙氨肢薰桎 苧阔避
肢就蚧婉椿 砵旧簇避肢矮挨阮疋脍颊抓暄铈部招抄磋 立德
榴暄铈鞠挪熬水注辆 钧暄铈踪瞳脸招戴摄螭琏抓衡纫 研扉
祢互纫吝啾己涩沱汽蝶暄铈部招泉岳シ

癌 孽楠

莽擗璧罢 吊俊避肢铂八吊拯生士抓藁醒避肢 挨蠕吊俊
避肢多瘴缸蛟 示腮诀幞缸蛟矾吊拯生士爱米兼浓榷 篙拾炅
冀蕉唠シ爵同 吊俊避肢脸铈琮播罡奇殆 琨谨播罡春劬 奇殆
避肢缸蛟シ亿擗 痕就蚧播罡奇殆澳 爵播奇视桎抓碍毡 播罡
莛葑朔首抓碍阔枣 茶每瓮研衅砩抓碍非共 姿棋屹佗绊播罡
奇殆抓冻就爱铂招多撒シ爵同 德榴播罡奇殆抹桎 士猎冽警
抓播罡莛葑朔首 卞佃茶每瓮研衅砩 就酩播罡奇殆抓瞻啾
佃 愁罨多撒播罡奇殆铂招 操祗吊俊避肢谄铜袄纭 八吊拯
生士 米兼汽彩纠愁抓吊拯招赋シ

顿摠染援

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