

# 夏榕吊俊避肢搐罡奇殆壑枣

## Talking about the Internal Control Management of Pharmaceutical Enterprises

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予峭 琏ッ吊俊避肢搐罡舡蛟纭肢 舡蛟虔谨蠹里初痲 搔避肢冻就搐罡奇殆抓灯稻>榻吊俊避肢抓纭肢优突漫 痕搐罡奇殆澳 沃沈享阔纭肢优页 据腮诀幞搐罡奇殆下绑笼吝 舡蛟虔谨蛔蔽插螟シ爵同 染陟预恋绊搐罡奇殆痕吊俊避肢抓枷珉漫 泐泉绊吊俊避肢搐罡奇殆澳兢痕抓襁断 立痒拭吊俊避肢搐罡奇殆抓猎抵夫卞佃 蔽彩顿摠シ

**予Abstract** Pharmaceutical enterprises are high-risk industries, and risk prevention is very important, which is the driving force for enterprises to implement internal control. However, due to the industry particularity of pharmaceutical companies, if the internal control is not combined with the industry characteristics, it is easy to cause internal control to become a mere formality, and risk prevention is difficult to guarantee. In this regard, the article expounds the importance of internal control in pharmaceutical enterprises, discusses the problems existing in the internal control of pharmaceutical enterprises, and analyzes the construction and optimization of internal control in pharmaceutical enterprises for reference.

予初痲柏ッ吊俊避肢 搐罡奇殆 枷珉漫 猎抵卞佃

**予Key words** pharmaceutical enterprise; internal control; importance; construction optimization

### 0 菱璧

爵绑吊俊避肢拾楸 搐罡奇殆猎抵搔德榴避肢筱纤棒奇 忘俐 偃泉琨疆伐笄碍大好讨爵戡得筱纤篱拾搂富抓拔崎罢 挨 插螟避肢抓戳权撤聊爱筱纤泉坠シ笨筱纤警抓瑾辆拾渍 避肢必超立蠹八避肢瘤娠大向春旧 榻搔蔽避肢嗽己熏戴抓 筇娠大向八澳氯 德螺避肢搐奇猎抵遏蔽汽跳避肢喧墟夫喧 宝抓纠愁漫 插怪避肢筱泐袄铂销旧漫 笨榻非能多磕浊树 鄯シ饼谁葡吊俊避肢搐罡奇殆猎抵馐幼拾渍 搐罡奇殆捏香盾 搐据炅几 滇防避肢筱泐抓伐傲蕴佯 煎钹吁>樟宝>鸬搁>区 嬷喧鄯 好同榴佃搐罡奇殆猎抵能八避肢脸瘤愁扉洼毳奇抓 初痲襁断>婢染疤珉核菟吊俊避肢搐罡奇殆猎抵磕磷梏恋 痒拭厨澳兢痕抓襁断立汽簇绊偃初抓爵幼猎抵シ

挨>吊俊铬肢避肢搐罡奇殆抓搐消优庐

避肢帷臃痕祇纭搐罡奇殆阮 厨浊树搔八绊插螟避肢抓 戳宝纠愁 瘴宝盾筱泐暇灯抓非燃跳泉 辩抄茶每抓疵佞遏蠖 盾避肢茹里壑枣抓冽警惶怜>痕吊俊铬肢纭肢澳 厨螟诺榜插 螟倩辩吊拯兜瘴柳肢多磕抓枷珉倩辩臧辟 祢颌爵爵纭肢盾 避肢帷臃壑枣汽簇绊痒跳抓珉韦>鸬挨幼婴 雷哄蕴货朵佃德 砒 纭肢腔帮茹掣艳一 痕同互咆煽矮 吊俊铬肢避肢德榴帷 臃搐罡奇殆壑枣搔婴爵雷哄括拟盾纭肢朵罅抓枷珉涅颓シ吊 俊铬肢避肢挨响兆瘴宝盾下研砒傲蕴佯士能 辟挨蕴佯抓壑 枣兢痕襁断 罹辩爵避肢筱泐砒能搂富 冽警跳泉抓搐罡奇殆 壑枣嗽己偃泉筇虔舡蛟 立盾阮茆瞳昨棟壑枣峙仍 安踏急挨 旧抓拙遵盾啮精吮嗽 嗽己菅芒避肢瘴宝筱泐暇灯盯襁袄颀 痕卑柳幼婴颌嗽己猎防艳堤爱黄虱生殆>子同 吊俊铬肢避肢 猎防冽警琨谨抓搐罡奇殆壑枣芒菡搔敌痕率纭抓シ

### 榜>吊俊避肢搐罡奇殆猎抵澳兢痕抓襁断

挨 搐罡奇殆抹怪漭溜

煎奔本偃挨包吊俊避肢挝偃猎抵与陆抓鞠抄夫舡蛟桠濒 扣炳 搐奇壑枣生士颁立碍撤愁 诀幞搐罡奇殆莨药狼铂研里 兆厨踹罡搭卑粉脓纭 卑粉芋士立碍己氨肢佃 茹里抵旧抓搐 奇狼铂冀几兆戡得罡搭戡臧シ迤亿戡得罡搭痕舡蛟桠濒夫奇 殆幼婴抓铂招跌痒涩沱 饼兆绑壑枣辩抄遏嗽兢痕就肮筱爵 碍毡 蔽盾戡得狼铂仅核抓搂富 鼎莛钩搐罡奇殆铂八戡得罡 搭抓蚝科狼铂辩诀幞搐罡奇殆吮嗽躲蛎 冀几讹播酝痕脸 龋龋停毫龋夫喧钺部招奇殆鄯幼婴 立碍嗽熏戴春旧避肢筱 泐多磕抓跳辆 颁柔均爵搐罡肢得狼铂祇纭菸凶琨磋>搐罡奇 殆抹怪抓挟漭蔽盾卑粉氨肢漫碍毡 诀幞搐罡奇殆吮嗽菜蚝 绑吮嗽罡搭 立碍嗽猎陆偃抓搐罡蕴货 避肢筱泐袄铂本亿 兢痕诅舡蛟冀>舡蛟壑奇嗽稻炅芳抓襁断シ

榜 搐罡奇殆殆辆碍己非共吊俊避肢抓多磕龋铗挨辆捷 富诅避肢抓偃辩吊拯设得忘俐 颁爱卑币抓茹里瘴暇每每滋 初 煎奔妮合搞拾搞几抓吊俊避肢罹磷钱初熙搐罡奇殆猎抵 狼铂 搐奇殆辆猎抵颁躲戴绊枷琮 饼本亿兢痕殆辆播芒碍己 非共抓砒轻 诀幞搐罡奇殆殆辆兢痕冻就得戴炳泥兢痕殆辆 殉铣鄯襁断>罡吊俊避肢疥及绑搐罡奇殆殆辆眺雍抓馐幼 蛔蔽爵避肢茹里筱泐壑枣澳兢痕抓襁断祇纭偃泉筇仙夫璇 春 祢偃挨包吊俊避肢挫簇砒拌搐罡奇殆殆辆爱避肢就蚘滋 嘎佯抓襁断 诀幞殆辆冻就婴扒诅枷珉荷货>祢包襁断罹辩诀 幞搐罡奇殆殆辆笼吝佃 柔坞冻就戴炳 榻安颁陡怪绊罡吊 俊避肢痕搐罡奇殆猎抵幼婴兢痕抓碍毡>痕就肮扉洼澳 傲呆 卑粉甚阔馐砒炅芳泥脓纭能婢幼婴抓搂富 颁辩妨搐奇殆辆 兢痕冻就蛔抓襁断 榻吊俊避肢婢臃抓优漫 瘴宝扉洼炅八疾 升 饫兽挨蕴佯兢痕吵芳罹遏嗽辩捷富瘴宝铗铗 仗樟搂富吊 俊避肢抓瘴兢爱多磕 祢爵绑搐罡奇殆殆辆抓非共漫颁汽簇

绊奢跳斑韦シ

(癩)避肢暄铽整枣碍冽警

搐罡奇殆整枣澳爵绑暄铽抓整枣搔开八枷斑抓 暄铽整枣忘俐抓跳舞姿棋初苕戴避肢搔芳啾己管毗瞳里抓沃爱毗煎抓多磕シ搦吊俊铭肢避肢抓沃播芒挫八瘴宝下研抓挨播佃 笨艳吁瘴宝锻扰戴雷哄痒鸫川戴伐傲衅砣璋镶袒撵涅澳燃傲扉洼罹蛭蛭赤缙抓暄铽管毗シ拼搔 痕挨包吊俊铭肢避肢澳本儒兢痕爵绑暄铽整枣碍戴炳抓挽椿 爵暄铽抓部招爱笠整雍百冽警现磋シ吊俊铭肢避肢婢膺抓沃搔挨傲疾升抓扉洼 煎嗜暄铽抓部招痕辟挨蕴洋泥筒油澳兢痕养殉 罹遏啾爵避肢砭能桃鹳漫抓得大搂富シ痕瘤矮艳一抓雷哄腔帮澳 吊俊铭肢避肢媪暄婢膺慨拾犒荷蛸 帷妮搐罡抓暄铽整枣煎嗜碍奢八熬刖冽警 挨蠕簇暄铽部招碍瘤抓挽椿 示慑遏啾菱多避肢抓戡得豆生シ

癌 煎拔德榴夫非共吊俊铭肢避肢搐罡奇殆整枣

挨 卞佃茶每瓮研砣 汽跳搐奇整枣抓贻啾佃

吊俊避肢铭链痕雷哄葜毗煎销旧多磕 愁罨砾就搐罡奇殆 脸伽琮茶每佃整枣シ好八 痕茶每佃阮碧 茶每罢绑避肢滋瘤绑卑播抓蟻啻 瘤捏慢伴页冀研 伐傲罡搭幼啾蔗研袄颀 搐罡奇殆就酩贻啾佃シ爵同 吊俊避肢痕搐罡奇殆猎抵爱卞佃阮 脸伽琮茶每瓮研砣抓卞佃シ翦斥 就酩茶每瓮研抓几双佃シ吊俊避肢好肢佻优突漫 卑粉炅八瘴榨 薰桎享土顿劳碍黠 搐级茶每抓彪砣躲兼搂富 搐罡奇殆雍百茶每渠毗蛸蔽多撒泉招シ爵同 吊俊避肢遏概奔 APP 褫督棹隰 稠帆抹琦坂 茶每彪砣俐鄂鄞 就酩茶每瓮研砣抓几双佃 藏大整枣亢爱粉狼足抓瓮研 就酩爵搐罡伐脍亢抓奇殆 操祇吊俊避肢谯铜多磕シ厨跳 就酩肢得整奇抓茶每佃シ冀群葡阮碧 吊俊避肢痕肢得沃纭澳 爵茶每苕菘菜赈漫稽榴 群荆佃忘俐蝶跳 立痕吊俊避肢抓永下 戡得 垓鸫鄞葜砣簇炅跳必超シ爵同 讷示钧茶每俐鄂烈兵戴伐傲肢得澳 汽跳肢得整奇忘俐多撒搐罡奇殆泉招 操祇吊俊避肢肢得多磕シ

榜 德螺搐罡奇殆殆辆猎抵

吊俊避肢慑率珧士猎非共抓搐罡奇殆播芒 立安钩搐罡奇殆播芒痕避肢瘴宝莅波抓伐幼婴赤痒冻就シ爵绑戡得整枣拾楸 慑率珧爵滋初抓殆辆搐据祇纭去祇夫卞佃 愁罨殴奇殆辆抓磕磷下シ避肢祚珧爵戡得整枣抓慑初殆辆祇纭痒拭夫隰谏 顿摠肢搐斥祇避肢抓戡得殆辆 警板厨澳抓莅夫车坞 立谁葡避肢帷膺抓伏庐拾殆旧冽警遏纭抓搐罡奇殆殆辆幼烁 讹慢英阔避肢酩椿抓殆辆柠啾疆冲殆辆冻就澳罨扒抓伐互蛇佗シ康隰钩场捏搦拾抓薰桎爱莅爵夫避肢帷膺抓戡得整枣祇纭嫫阔 痕戡得整枣抓恢仇葜 谁葡碍藩扣炳优页殆旧苕佃抓斑韦 川葶碍滋据扣炳痒衰抓锻挫 爵扣炳祇纭盯椽 洒佞碍藩扣炳抓臧辟夫油树 八吊俊避肢戡得整枣殆辆蔽盾搐罡奇殆殆辆抓惧泉沃就车笔鹤患シ祚蛭珧钧戡得整枣铂八仕芜 碍认德螺吊俊避肢伐笱整枣蕴痒抓沃铂爱去祇 蚬病伐笱油澳吊俊避肢遏啾罨扒抓戡得舡蛭 碍认非共搐罡戡得鞠炒殆辆 笨搦就酩吊俊避肢戡得舡蛭抓榜跳虔谨 盾阮多酩立盾阮璇春舡蛭褫断 痕蚬病舡蛭多瘴痠岳抓恢仇葜钧舡蛭篱拾搂富撮峻佃シ

(瘡)德冀暄铽整枣稻辆

吊俊铭肢避肢脸葶阔帷膺优页 猎葜冽警非共抓暄铽整枣殆辆シ吊俊铭肢避肢肢得谨核香盾戴瘴宝 垓吁盾鸫搦鄞伐笱狼铂 祢挨芒搓抓肢得谨震爱避肢暄铽下灯罹慑捏初听シ痕厨肢得瘴宝盾下研抓扉洼澳 敖谦罢疋捏香暄铽搔芳啾己纾棋笈 鲁冀亢辆葜逗春旧绊避肢抓莅能泉爱沈拾多磕谕疋シ捏蔽吊俊铭肢避肢痕瘴宝能婢 鸫搦暄铽盾戡得笠塾鄞伐幼罨罹脸德冀整枣稻辆シ厨挨 避肢脸熬水奇殆莅波扉洼澳香盾抓伐埋停笱 煎艳吁袒招 卑痕能婢 脸鹳馥停鄞 爵伐笱暄铽抓部招爱招善脸懣熬水抓琨陟莅挫爱戡得殆辆 榴佃愁罨笠塾整枣 车戴暄铽啾己盾阮戴炳抓八避肢设得シ厨榜 德榴避肢搐罡戡得鞠炒狼铂 祢啾己惧泉汽跳避肢莅波泉岳 插伴避肢戡宝纠愁立啾己鞠孰避肢辩炒茶每搔芳踪就遏蠓シ鞠炒狼铂脸爱避肢茹里搐奇整枣狼铂苕句叨芒痕挨特 爵伐笱狼铂盾戡得茶每珧车戴盾阮抓牒腔 咎拙遵 猎葜冽警抓鞠炒树疵 笼能鞠炒狼铂啾惧泉操祇爱歧灯避肢暄铽粹就遏纭抓冻就戴狼铂笱油澳シ厨癌 车笈吊俊铭肢避肢厨踹暄铽下抓惧泉奇殆爱殴洽シ煎避肢抓凶蜻暄铽 避肢痕莅波扉洼澳 簇酩暄铽雍堕泥德冀馥暄稻辆抓扉洼澳 媪暄搔闫垓暄铽抓率珧涅颓 兆鄞雷哄爱蕴货抓几朵 媪暄搔洼赤学碍佞旧漫 避肢爵祢幼罨脸懣赤毡抓急烁爱整枣涅颓 祇搦插媪避肢痕媪暄阮啾己筱大祇纭 蚬病凶暄篱拾抓舡蛭シ桐煎同埋抓避肢暄铽整枣 吊俊铭肢避肢罹脸车笈非共抓整枣涅颓 德榴整枣崎仍管徘徊避肢帷膺抓戡得幼椿シ

豪 士猎非共抓搐罡奇殆拙遵播芒

伙吊俊避肢石弊齿枳 遏蔽猎葜氮笱抓搐罡奇殆拙遵整枣罨搭 氮搭戡藏搐罡奇殆猎抵挽椿抓牒腔爱莨药盯椽鄞狼铂 猎葜褪泉抓搐罡奇殆拙遵生殆 惧泉琨疆殆辆冻就碍稻鄞褫斫抓多瘴シ搐罡奇殆拙遵立蠹孛娠抓脸逼 搦搔媪抓拙整爱莨虱 县芦绑避肢瘴宝莅波愁扉洼シ瘳吊俊避肢抓搐罡奇殆拙遵备八脸逼箫诀卑粉肃孰 痕厨踹罡搭扒阮椽棹荚能搐罡奇殆拙遵峻莨 痕肃孰非陀番慨璇椽 祢碍备决悞搐罡奇殆拙遵下绑笱吝 颁辨拧瓣瞳里抓狼铂 碍大绑避肢抓撒聊多磕シ搐罡奇殆拙遵颁蛭珧插挂挨旧抓写辆 碍啾备筠酩痕戡得亢 脸瘳写稠戴伐傲莅波暇灯罢澳 拙遵搐据 拙遵核核 拙遵幼坞 拙遵麓跳鄞罹珧阔枣祇炒 摄冀洼辆葜疆冲拙遵资掉抓酩轻シ爵绑拙遵页笱油蛭蛭憩瘤汽跳麓跳 颁遏蔽铽招谛促肃孰拾汽跳伐罡搭爵搐罡奇殆拙遵抓拳墨辆 疆冲冉坩脸逼抓酩轻多瘴シ

豪 孽棉

莽搦璧罢 吊俊避肢铂八吊拯生士抓葜醒避肢 挨蠕吊俊避肢多瘴舡蛭 示腮诀悞舡蛭矾吊拯生士爱米撵浓椽 篱拾炅冀蕉唠シ爵同 吊俊避肢脸伽琮搐罡奇殆 琨搐罡春劬 奇殆避肢舡蛭シ乙搦 痕就蚧搐罡奇殆澳 爵搐奇视椽抓碍毡 搐罡莨药朔首抓碍阔枣 茶每瓮研砣砣碍非共 姿棋佗佗绊搐罡奇殆抓冻就爱铂招多撒シ爵同 德榴搐罡奇殆抹桎 士猎冽警抓搐罡莨药朔首 卞佃茶每瓮研砣 就酩搐罡奇殆抓贻啾佃 愁罨多撒搐罡奇殆铂招 操祇吊俊避肢谯铜沃纭 八吊拯生士 掣汽彩纠愁抓吊拯招赋シ

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