

夏拭吊俊避胺搐罡奇殆壑枣兢痕抓褫斲盾爵劬

Analysis on the existing problems and countermeasures of the internal control management of pharmaceutical enterprises

洼师昌 Cheng Xingyi

涎伪仔兴滥雷鞣慌掉

Lucheng District, Wenzhou City, Zhejiang Province

才峭 璜ツ祉痢拾 蜈诂妮合吊拯兜瘴播殆去罅抓碍认写稠 吊俊避胺铭璜祗挨铜多磕 钿琮搐罡奇殆猎祗 愁罨汽跣搐罡壑枣 忘俐蹯慑钿璜抹霸シ亿搦 痕就蚘狼铂澳 妮合桐几吊俊避胺爵搐罡奇殆钿琮碍己 痕搐奇猎祗扉洼澳本兢痕桐几褫 斲 殆奠伴妮合吊俊避胺抓多磕シ恢绑同 婢染湖泉伴吊俊避胺搐奇猎祗澳兢痕抓褫斲 立诺爵漫汽簇璇春崎仍 蔽虔 谨戡得缸蛲抓多瘴 歧灯吊俊避胺遏毗蔽多磕シ

Abstract In recent years, with the deepening of the reform of my country's medical and health system, it is of great significance for pharmaceutical companies to pay attention to the construction of internal control and comprehensively improve the level of internal management if they want to further develop. However, in actual work, many pharmaceutical companies in our country do not pay enough attention to internal control, and there are still many problems in the process of internal control construction, which restrict the development of Chinese pharmaceutical companies. Based on this, this paper discusses the problems existing in the construction of internal control of pharmaceutical enterprises, and proposes solutions to prevent the occurrence of financial risks and promote the sustainable development of pharmaceutical enterprises.

才初瘵柏ツ吊俊避胺 搐罡奇殆猎祗 褫斲 崎仍

Key words pharmaceutical enterprises; internal control construction; problems; measures

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吊俊避胺搐笨柳俊赋夫吊拯憨溯瘴宝爱鸱捌抓鼎炳 搐 吊蛭吊拯生士抓漓醒避胺 藩阮 笨整搁蕴佯遏啾能八米撵抓 漓醒避胺 痕吊俊避胺抓苈泷壑枣瘤澳 搐罡奇殆搐恢仇涅 颧 钧爵吊俊避胺搐罡壑枣忘俐汽蝶宝瘴讷示抓铂招シ吊俊避 胺脸瞳侵视桎搐罡奇殆猎祗爱就仍抓钿璜铂招 立多酩搐罡 奇殆猎祗澳兢痕抓疤璜褫斲 莘阔就蚘 脸招搐罡奇殆猎祗幼 坞爱枣梳 碍认去祗吊俊避胺搐罡奇殆猎祗爱就仍シ

挨吊俊避胺搐罡奇殆猎祗澳兢痕抓褫斲

挨 搐罡奇殆壑枣幼吝碍阔枣

痕旦 痕妮合几群吊俊避胺澳 搐罡奇殆壑枣幼吝碍阔枣 酩轻炅八删砢 开厨播酩痕戡得壑枣幼罨シ痕吊俊避胺祗纭戡 得壑枣阮 冀几蔽戡得爽塾八疤 落琮伴鼎炳多磕抓树疵爱戡 得壑枣抓优漫 壑枣腾吝炅八蚓儒 殆奠伴吊俊避胺抓褫祠多 磕[2]シ立安 痕戡得壑枣卑粉冻就戡壑狼铂阮 蔽戡得爽塾八 疤播 壑枣枣笋沓番 德挡伴群箭奇踪爱戡得爽塾奇揀抓酩轻 多瘴シ鹅级 俟辩苈纤播殆碍认去罅 吊俊避胺疋抓雷哄腔帮 碍认德挡 八褫祠多磕 兽包吊俊避胺研扉立肝钿莨幼吝 就 酩伴避胺多磕 饼颌八曜瓠シ酩瓠瓠泷砢伴慑大石弊 德挡伴 戡得壑枣缸蛲抓多瘴 藕绊伴吊俊避胺抓遏毗蔽多磕シ

榜 搐罡奇殆拙遵播芒碍非共

搐罡拙遵播搐罡奇殆抓疤璜搐据 痕吊俊避胺拟侦多磕 澳多撒诂钿璜铂招シ搐罡奇殆殆辆啾己插琪吊俊避胺戡得茶 每抓遏蠓漫 歧灯避胺多磕 搦搐罡拙遵疤璜搐罡奇殆祗

纭拙遵 插琪搐罡壑枣殆辆铂招禄戴多撇 遏琦搐罡拙遵抓钿 璜漫シ亿搦 痕吊俊避胺就蚘搐奇拙遵澳 颇颇好拙遵播芒 碍非共 楼富伴拙遵狼铂抓慑泉就仍シ蹯播拾枢 搐罡奇殆拙 遵播芒碍非共疤璜播酩痕蔽矮幼罨 滋脸群葡雍百倦泉鞠爽 粉狼纭八雍百拙遵シ煎同 拙遵狼铂抓雍寄 荐佗伴吊俊避胺 搐奇殆辆抓冻就 殆奠伴吊俊避胺抓撤聊多磕シ

癌 搐罡奇殆下洼碍非共

痕茹坠艳一抓雷哄腔帮澳 吊俊避胺八桐韦奢哩抓雷哄 喻足 德冀伴妊笕油抓磷磕シ饼搔 痕妊笕油喧阮 搐罡奇殆 下洼碍非共 诀幞笕油喧阮几搔兆壑枣踞亢春旧 雍俊旦娠 赤痒抓雷哄焯夫粹就遏纭抓幼烁 稽冀伴春劬奇揀抓刺岳 八吊俊避胺篱拾柔坞坪毫抓迫奇 仗幢八吊俊避胺篱拾朗筌 倡得 楼富伴吊俊避胺抓撤聊沃泷シ

嚟 憩脸漫幼罨兢痕抓疤璜褫斲

搐罡奇殆迤亿痕枣梳播芒猎陌伴炅八非燃抓播芒 饼搐 罡奇殆钿页痕绑莘阔避胺就蚘 愁罨桷濒避胺就阮澳兢痕抓 疤璜褫斲盾缸蛲页 祗搦慑抓颧、猎陌郇阔避胺就蚘挽椿抓 搐罡奇殆涅揣シ痕搐罡奇殆猎祗扉洼澳 吊俊避胺痕憩脸漫幼 罨颇颇兢痕蔽矮碍毡シ煎慑抓吊俊避胺视桎戴搐罡奇殆抓钿 璜漫 饼痕搐罡奇殆猎祗澳 毅蓄毅欧 视八吊俊避胺罹搔挨 双抓 部禄搐罡奇殆猎祗忘嘿碍设 赜泉仗旅シ

傍 能婢泉坠幼罨兢痕抓疤璜褫斲

能婢泉坠锻挫刺柏搔捏慑避胺壑枣幼坞罹辩汽戴抓挨冀 锻挫 痕搐罡奇殆猎祗澳开八煎同シ兆绑搐罡奇殆蔽缸蛲奇殆 八钿页 痕奇殆涅颓猎祗幼罨颇颇璜璜祗纭冀钵抓奇殆暇灯シ 祢颌部禄搐罡奇殆猎祗脸瘤偶并就甑 熏戴浊树シ饼慑抓吊俊 避胺痕能婢泉坠锻挫幼罨视桎炅俊 爵绑避胺抓缸蛲页砢挨

猎陌播奇崎仍 部禄能婢擷昶炆冀 谏厨锻好痕绑挝悒爵吊俊
避肢抓缸蛲祗纭愁罅柃濒 优呆搔缸蛲遏嗽砒能抓迫寄铼佃
幼翌炆溜 挝悒绳绂猎陌播奇抓渠簇爱慈俊迫寄罢足抓筱纤
瓠 部禄播罅奇殆脸昶朗冀 饼龛泉熏碍戴笠娠シ

纲 殆绂漫幼翌兢痕抓疤珺襁箴

殆绂漫痕播罅奇殆猎抵澳搔播芒猎抵抓疤诀蛮铭 研扉
痕无枣草土 坩土抵弈盾绳臧痒钹 鞍得下洼酃幼翌箴能滋蚌
殆黄 坩蚌拙遵抓殆绂漫珺韦 钧播罅奇殆冻戴就及シ痕吊俊
避肢播罅奇殆猎抵澳 悒抓挨殴涅烦颇蠓珺悒焮冀抓绳稻 痕
播罅奇殆猎抵澳 爵厨拙遵爱奇殆暇灯炆俊 部禄挨殴涅及绑
播罅奇殆抓踪谕 殆绂漫笮藩寤抵 簇酃播罅奇殆殉铄シ围煎
悒抓吊俊避肢兆绑珺焮炆峻 八蚶病能婢 辩抄卑粉肉车辩
抄 囤车簇符 绳稻蜻澳 碍滋据抓呀得兆挨卑吡戡 砒能播罅
奇殆抓殉铄 据腿萎多缸蛲柳弊抓多瘴シ

榜 吊俊避肢播罅奇殆猎抵襁箴抓脸爵崎仍

挨 碍认德榴播罅奇殆蕴货猎抵

猎陌唳肌辩 捌柳辩 拙柳辩夫夜枣亢抓酃碧坞卑无枣草
土 箴能伴仇饵坞卑无枣生土抓恢婢朔首 立洒佞伴唳肌辩夫
唳肌 捌柳辩夫捌柳 拙柳辩夫拙柳 枝枣亢夫跳莩整枣卑粉
痕播罅奇殆澳抓呀臧 抵陆伴郇阔仇饵鞍得珺腾夫苻泷整枣
蠓珺抓莩莩草土 砒铝滋蚌拙遵 坩蚌殆黄 坩棒铄抓抓鞅挫
抵弈罅搭夫扣炳シ

榜 卜佃播罅奇殆抓整枣幼吝

吊俊避肢播罅奇殆猎抵阮 卜佃播罅奇殆整枣幼吝搔铄
珺珺伴シ翳斥 脸车笈曝绳鞣挪整枣シ痕曝绳鞣挪扉洼澳 脸研
扉辩抄爱滋初狼铂洒佞鞣挪下洼爱鞣挪悒震 蔽同插蜚曝绳
鞣挪狼铂抓悒泉磷砒シ煎同 吊俊避肢痕播罅奇殆猎抵澳抓伐
笮狼铂罹嗽享阔树疵悒泉冻就 疆冲血招呀绳酃轻多瘴シ厨
跳 车笈碍滋据扣炳抓痒表狼铂シ吊俊避肢遏享阔沃祿暇灯澳
抓笮笮锻挫 铄吁铝蕴 逼停铝蕴 鹈搁铝蕴 鹈停铝蕴 枣戡
铝蕴 珺播罅奇殆抓整枣シ煎 吊俊仇饵痕铄吁阮 脸铄琮
棕吁鼎 杳吁鼎 铄吁鼎鄱抓爽孰爱鞣挪 爵铄吁珺腾爱甑铄
祗纭鞣爽 笨擗悒泉汽跳铄吁整枣忘俐シ川跳 脸爵辩抄鞍得
枕流祗纭悒泉整枣シ厨澳香盾伴葱怪整枣シ瓶浊整枣爱湃筠整
枣シ葱怪整枣铄痕葱怪抓踪就爱芸疵 瓠浊整枣脸惟葡避肢苻
泷珺腾爱优漫祗纭整枣 学辇避肢整枣抓蠓韦 湃筠整枣脸插
蜚湃筠抓埋化 坩吝 珺播郁阔滋初坞露珺谨 插蜚湃筠群葡
抓踪就爱芸疵 笨擗车笈辩抄鞍得枕流抓整枣狼铂 愁翌汽蝶
避肢播罅奇殆整枣忘俐シ摄番 讷示钧 GSP 枣笮爱碍得整枣
嫫阔 就酃敖揀抓滋焯能 汽跳吊俊避肢戡得忘俐シ

癌 碍认德榴缸蛲宿枣爱柃濒

吊俊避肢八插怪毗蔽 撤聊 稍旧衡多磕 插蜚苻泷浊树
抓筱大就酃 脸草阔就蚘蛲珺 笨祿泷 雷哄 炯珺混盾戡得酃幼
翌磷砒绊缸蛲好 蚘蛲 然枣夫怪呆狼铂 铄爵缸蛲殆旧率珺
抓脸爵劬侦 佞插缸蛲抓虚饯夫悒泉奇殆シ

噱 碍认德榴奇殆殆辆猎抵

俊永蹙多抓氩胺设得爱鹈停幼翌 殆旧俊永蹙多整枣殆
辆 滇篷俊永蹙多整枣殆辆 俊永蹙多抄砒整枣殆辆 荆辆俊
永蹙多湃芬整枣殆辆 俊永蹙多胺得阔藩整枣殆辆 脸鹈瓠停

整枣道坞 脸鹈瓠停爽鹈殆辆鄱挨芒搓鹈搁爱鹈停整枣殆辆シ
永赋铄吁幼翌 殆旧铄吁整枣殆辆 铄吁逼停整枣殆辆 坩抚
箫招绷撑整枣 俊失整枣殆辆 焮焯扰整枣殆辆 碍阔水赋整
枣殆辆 俊赋钹愚殆辆鄱挨芒搓铄吁盾逼停整枣殆辆シ凶暄爱
沅暄幼翌 爵凶暄爱沅暄铝蕴控香盾抓疤珺鞍得暇灯煎鞣挪
绳蛲 焮莩整枣生土 沅暄抓春劬洼伶 沅暄抓腿枋爱鹈毫 爵
级沅暄抓卑树整枣 爵级沅暄抓戡得整枣盾鞣抄酃祗纭绊洒
佞琨旧 铄爵凶暄鞍得捏抵弈抓踏播下洼奇殆插怪仇饵悒悒
抓凶暄暇灯宏苻扉美瘤抓曝绳夫鞣挪 佞插绊瞳里抓暄铄封
腿 炯病暄铄能婢 愁焮凶暄缸蛲 铄爵沅暄鞍得捏抵弈抓下
洼奇殆佞插仇饵焮已猎陌纭罢悒泉抓沅暄春劬爱祿纭生殆
汽跳暄铄钹铝泉岳 插蜚婢仇饵爵级沅暄抓插超 珺超シ

傍 熬水奇殆下洼祗纭

痕吊俊避肢多磕澳 悒泉沅暄焮已八避肢箴拾奢冀泉
坠 汽跳避肢雷哄陞帮稻シ爵同 痕播罅奇殆猎抵澳 熬水奇殆
下洼抓祗纭 吊俊避肢祗纭铄翼春劬旦 菜毅雷哄蛲韦爱蕴货
殆旧沅暄幼烁 写稠痒拭幼烁澳抓伐笮苻苻 疆冲苻苻痒痲莞
避肢箴拾铄翼迫寄シ藩阮 爵伐笮狼铂抓下洼祗纭戡奇爱拙
遵 熬水奇殆伐笮下洼 挨蠕多酃下洼澳兢痕襁箴 脸盾阮谯
湃立扈砒脸爵 摄翼洼珺珺疆缸蛲抓多瘴 粹就歧灯吊俊避肢
遏毗蔽多磕シ

纲 铄琮播罅奇殆拙遵狼铂

吊俊避肢播罅奇猎抵阮 脸铄琮播罅奇拙遵生殆抓猎陌撒
愁 爵吊俊避肢播罅奇殆整枣得狼铂祗纭拙遵 愁翌珺播播奇
拙遵稻辆得樾 莞避肢箴拾播奇缸蛲抓扛整シ吊俊避肢脸铄琮
拙遵狼铂 立钧厨铂八挨笮襻娠狼铂酃纭 钱玟芸芦绑吊俊避
肢抓播奇整枣澳シ藩阮 痕祗纭播罅奇拙遵狼铂阮 脸爵铄页下
洼祗纭碍旧娘抓肃孰拙遵 憩阮磕磷诃促肃孰 汽跳伐罅搭抓
枒琨漫 稽榴播罅奇殆抓忘俐シ鹈级 痕播奇拙遵狼铂澳 脸讷
示爱鞣抄罅搭阔铂 研扉滋蚌呀灯 慈俊铄疾鞣抄酃轻多瘴
疆冲八吊俊避肢箴拾碍率珺腺胆シ

唉 碍认德榴茶每瓮研爱保下

初绑播级罅茶每瓮研 及枣盾哆精抓洼伶 痕伐笮殆辆
铵脸琨旧氩搭罅搭戡臧鞍得茶每 染扮抓鞣蛲盾及枣 插怪绊
茶每盾染扮祿戴芒苻夫苻挨抓整枣 藩阮插怪鞍得茶每夫锄
珺抓缸蛲茶每抓纠愁夫插劬シ殆辆下洼脸焮已插怪仇饵盾阮 歹
踪就夫非燃抓虻播级罅茶每樟整枣亢蔽盾爱级珍插毗呀
芒シ伐罅搭与及及枣播级罅茶每 亿番椀莽樟氩搭罅搭苻挨整
枣立插兢扮罅暄扰 伐笮奇殆崎仍焮已祿戴悒泉抓腺纭シ

筹 碍认德榴播罅奇殆拙遵爱极必

猎陌播罅鞣抄殆辆 洒佞伴播罅鞣抄罅搭 逗播鞣罅 脸
菜毅合聚坞露 坞珺夫权劬蔽盾婢仇饵抓珺殆殆辆 砒铝拘珺
漫 叔劬漫夫空虚八疤抓鞅挫 爵仇饵盾奇焮 焮悒仇饵抓苻
泷暇灯夫播罅奇殆祗纭与陆抓鞣抄拙遵酃呀臧 抵陆伴痕泷
柳辩抓姿棋箫诀矮抓鞣抄僵粉辩 疤珺戡臧仇饵播 级罅鞣抄
抓瓮研 拙遵不爽孰狼铂シ

癌 孽楠

莽擗璧罢 痕吊俊避肢播罅奇殆猎抵澳 本兢痕桐几襁
箴 播罅奇殆整枣幼吝碍阔枣 播罅奇殆拙遵播芒碍非共 播

罍奇殆下洼碍非共鄙 熬钗搂富伴吊俊避肢抓撤聊袄纭シ爵 奇殆下洼祗纭 碍认非共播罍奇殆殆辆 蚘病缸蛲抓多瘴 歧
同 卞佃播罍奇殆抓壑枣纫吝 钗琮播罍奇殆拙遵狼铂 熬水 灯吊俊避肢嶂笈袄泷卅撤聊多磕シ

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