

SHANDONG FANGZHI JINGJI

山东纺织经济

SHANDONG TEXTILE ECONOMY

- 内部控制视角下的中小企业财务风险及优化措施研究
- 绿色纤维发展及其质量评价体系研究现状
- 手工钩编幼儿玩教具的开发与应用研究
- 新工科背景下“针织学”课程思政初探
- “染整质量控制与管理”课程教学探究与实践

山东纺织经济

SHANDONG FANGZHI JINGJI

1984 年创刊 月刊 公开发行 2022 年 第 39 卷第 7 期 (总第 305 期)

主管单位: 山东省人民政府国有资产

监督管理委员会

主办单位: 山东省化学纤维研究所

主 编: 邢立华

编辑出版: 《山东纺织经济》编辑部

地 址: 山东省潍坊市奎文区

新华路 1415 号

电 话: 0536-8886039

18553684681

邮 编: 261041

电子邮箱: sdfzjj@163.com

订购发行: 《山东纺织经济》编辑部

发行范围: 公开发行

广告发布: 3700005067

印 刷: 山东世嘉印刷有限公司

出版日期: 2022 年 7 月 20 日

国际标准连续出版物号:

ISSN 1673-0968

国内统一连续出版物号:

CN 37-1233/F

目 次

研究探讨

- 5 内部控制视角下的中小企业财务风险及优化措施研究
..... 赵淑倩, 郭晓勋
- 9 基于内部控制视角的中小企业财务管理问题及对策探究
..... 张国江
- 14 基于内部控制视角的粮食企业财务风险防控问题研究
——以 MJ 集团为例..... 毕晓燕
- 17 区块链视角下审计人才培养模式研究
——以洛阳师范学院为例..... 张 铎

管理论坛

- 21 新政府会计制度下行政事业单位财务治理能力提升对
策探讨..... 孙居莲
- 25 湘西州乡村旅游景区网络营销优化策略研究
——以墨戎苗寨为例
..... 金玲霖, 李付坤, 曾英姿, 龙 婷, 饶 奎

纺织专论

29 绿色纤维发展及其质量评价体系研究现状

..... 漆春一, 朱国权

32 手工钩编幼儿玩教具的开发与应用研究

..... 周 平, 孙佳文, 陈旭东

教学园地

37 东盟国际会计方向“会计学原理”课程思政设计

..... 陈 洁, 何劲军

41 大医精神助推高职服装设计与工艺专业学生职业素养

培育研究..... 李中华

44 新工科背景下“针织学”课程思政初探

..... 余 爽, 汪泽幸, 刘 超

48 “染整质量控制与管理”课程教学探究与实践

... 王维明, 刘 越, 白 刚, 董爱学, 刘艳春

● 中国学术期刊综合评价数据库来源
期刊

● 《中国期刊网》全文收录期刊

● 《中国学术期刊(光盘版)》全文
收录期刊

● 《万方数据——数字化期刊群》入
网期刊

● 《中国核心期刊(遴选)数据库》
收录期刊

● 中文科技期刊数据库原文收录期刊

● 中国报刊指南信息库收录期刊

注 意

全体著作权人请注意: 论文提交《山东纺织经济》期刊发表, 一经录用, 本论文数字化复制权、发行权、汇编权及信息网络传播权将独家授予《山东纺织经济》期刊编辑部, 并许可《山东纺织经济》编辑部转授权给《中国学术期刊(光盘版)》电子杂志社(中国知网)、万方数据期刊股份有限公司(万方数据-数字化期刊群)、重庆维普资讯有限公司(中文科技期刊数据库)、北京国研网信息有限公司(国研网)、北京世纪超星信息技术发展有限责任公司(超星期刊域出版平台)、武汉鼎森世纪科技有限公司(博看网)使用。如不同意《山东纺织经济》编辑部转授权给上述单位使用, 请提前提出正式声明(电子邮件、信函均可)。如有疑问, 请来电、来函咨询。

SHANDONG TEXTILE ECONOMY

No.7, Volume 39, 2022, (Total No. 305)

CONTENTS

Administrative Department:

Shandong Provincial State-owned
Assets Supervision and Administration
Commission

Sponsor Department:

Shandong Chemical Fiber Research
Institute

Editor-in-Chief: Xing Lihua

Edited and Published by: Editorial
Department of *Shandong Textile Economy*

Address: No. 1415, Xinhua Road,
Kuiwen District, Weifang, Shandong,
P.R.China

Tel: 0536-8886039 18553684681

Postcode: 261041

E-mail: sdfzjj@163.com

Publicly Distributed by: Editorial
Department of *Shandong Textile Economy*

Advertising Publication No.:

3700005067

Printer: Shandong Shijia Printing Co.,
Ltd.

Publication Date: July 20, 2022

ISSN 1673-0968

CN 37-1233/F

• Research & Discussion •

- Research on Financial Risks and Optimization Measures of
Small and Medium-sized Enterprises from Perspective of Internal
Control Zhao Shuqian, Guo Xiaoxun(5)
- Research on Problems and Countermeasures of Financial
Management of Small and Medium-sized Enterprises from
Perspective of Internal Control Zhang Guojiang (9)
- Research on Financial Risk Prevention and Control of Grain
Enterprises from Perspective of Internal Control -- Taking MJ
Group as an Example Bi Xiaoyan (14)
- Research on Audit Talent Training Mode from Perspective
of Blockchain——Taking Luoyang Normal University as an
Example Zhang Duo (17)

• Management Forum •

- Discussion on Countermeasures to Improve Financial Governance
Ability of Administrative Institutions under New Government
Accounting System Sun Julian (21)
- Study on Network Marketing Optimization Strategy of Rural

CONTENTS (CONTINUE)

Tourism Scenic Spots in Xiangxi Tujia and Miao Autonomous Prefecture——A Case Study of Morong Miao Village

…… Jin Linglin, Li Fukun, Zeng Yingzi, Long Ting, Rao Kui (25)

• Textile Symposium •

Research Status of Development of Green Fiber and Quality Appraisal System Qi Chunyi, Zhu Guoquan (29)

Development and Application of Hand Crocheted Teaching Aids for Children Zhou Ping, Sun Jiawen, Chen Xudong (32)

• Teaching Symposium •

Ideological and Political Education Design of Course “Principles of Accounting” of ASEAN International Accounting Major

..... Chen Jie, He Jinjun (37)

Research on Cultivation of Professional Quality of Students Majoring in Garment Design and Craft in Higher Vocational Colleges Promoted by Spirit of Great Doctors

..... Li Zhonghua (41)

Ideological and Political Education of Course “Knitting Technology” under Background of New Engineering Construction Yu Yi, Wang Zexing, Liu Chao (44)

Exploration and Practice of Teaching in Course of “Quality Control and Management of Dyeing and Finishing”

..... Wang Weiming, Liu Yue, Bai Gang, Dong Aixue, Liu Yanchun (48)

Notice

Please note to all copyright owners: the paper is submitted to the journal *Shandong Textile Economy* for publication. Once accepted, the digital reproduction right, distribution right, compilation right and information network dissemination right of this paper will be exclusively granted to the editorial department of the journal *Shandong Textile Economy*, and the editorial department of *Shandong Textile Economy* will be permitted to sub-authorize this paper to Chinese journal data platforms such as China National Knowledge Infrastructure (CNKI), Wanfang Data and Chongqing VIP Information Co., Ltd. If you do not agree on the sub-authorization of the editorial department of *Shandong Textile Economy* to the above-mentioned units, please make a formal statement in advance (email and letter are acceptable). If you have any question, please call, or write to us.