



中国商界文联 会刊

中小企业管理与科技

主办：河北省中小企业服务中心 / 出版：河北中小企业管理与科技杂志社有限公司 / 国内统一连续出版物号：CN13-1355/F



国内定价：30.00元

2020.11

ISSN 1673-1069



3 1 >

9 771673 106054

中小企业管理与科技

二〇二〇年十一月 上旬刊

总第六二八期

万方数据

管理探索

- 1 大数据时代中小企业信息化管理模式研究(杜坤, 邵泽平, 杨萧)
- 3 国有企业全面风险管理探析(文睿)
- 5 新经济背景下的企业供应链管理探讨与研究(王朝辉)
- 7 论大数据背景下高校图书馆流通部的管理与创新(贺南)
- 9 如何加强往来款项管理提高风险管控能力(翟润堂)
- 11 浅议在新的安全生产形势下乡镇金属非金属矿山的安全管理(汪苏闽)
- 13 浅谈事业单位预算管理中的难点与对策(杨兵)
- 15 电力企业物资采购风险管理探析(杨健伟)
- 17 混改国有控股企业工资总额备案制管理探讨(游智勇)
- 19 以财务规范为中心的企业筹备上市管理探究(隋宛辰)
- 21 建设项目全过程造价控制管理策略分析(郭集武)
- 23 公立医院应收医保款管理难点及对策探讨(骆浩, 陈长莉)
- 25 供应链管理背景下绿色物流发展研究(朱建芳, 李光)
- 27 管理会计视角下电商企业成本控制策略研究(柏海燕)

产经视点

- 29 “互联网+”时代下推动农业经济发展的探索(张鸿旭)
- 31 分享经济统计指标体系构建探讨(符学忠)
- 33 助力农村电子商务发展打造西部精准扶贫引擎(杨倩茹)
- 35 我国跨境电商产业发展影响因素分析(徐小雅)

企业党建

- 37 建立健全企业党建工作考核评价机制(桂琳)

财税金融

- 39 基于海南自由贸易港建设对创新驱动发展税收政策的几点认识(温鲤)
- 42 权责发生制下的政府会计研究(闫志芳)
- 44 论财务审计与绩效审计的比较与结合(王作芳)
- 46 大数据背景下财务会计向管理会计转型的有效措施分析(王朝丽)
- 48 企业负债融资风险分析及对策探析(张甫军)
- 50 试论房地产会计核算的业务处理(陈萍)
- 52 探讨大数据下的企业税务风险管理(桑志杰)
- 54 医院财务绩效评价体系的构建路径(张楠)

服务体系构建

- 56 试论交通运输行业中的环境保护(李明煌)
- 58 对知识型员工培训管理问题的探讨(李英琦, 胥旭, 郑晓晔)
- 60 新经济背景下企业市场营销战略新思维的探究(牟臻扬)
- 62 浅谈气象网络安全隐患的排查方法与应对策略(吕运洲, 闫春旺, 王彦朝)
- 64 市场营销能力及其绩效影响研究(马伟)
- 66 基于校企合作实践模式下大学生综合素质能力提升研究(郝勇)
- 68 相对集中行政许可权改革的挑战与发展分析(邓玉成, 王林)
- 70 浅析新能源电动汽车光伏充电建设所面临的困境及解决对策(苑东)
- 72 基于物联网的新型智慧园区研究以及应用(肖硕)
- 74 可持续发展理念下的水文和环境地质工作研究(保善磊)
- 76 高校校企合作模式的可持续发展策略研究(贾彬, 李浩然)
- 78 电力集体施工企业间接费用分摊浅析(张黎)
- 80 大数据时代社会治理智能化存在的问题与对策研究(徐玉峰)
- 83 组织伦理氛围与员工社会阻抑的关系:组织公平感和道德推脱的链式中介作用(朱迪)
- 86 推行会计集中核算制度的驱动因素、挑战及对策(童文良)
- 89 疫情下企业战略研究(李为)

- 92 水利工程总承包项目风险控制(浦佳, 姜明明)
- 94 中小企业开展思想政治工作的积极作用初探(石晶, 吴连清, 甘梅)
- 96 加油卡金融服务功能初探(刘寅堂)
- 98 农商银行在新旧动能转换中的战略定位与发展策略研究(王国正)
- 100 关于做好新形势下国有企业纪检监察工作的思考(王渭英)
- 102 输变电工程造价特点及控制对策(柳彪)
- 104 长期护理保险模式探索(邱天琪)
- 106 大数据时代咖啡行业营销策略分析(张晓燕)
- 108 2000-2016年长沙市农民收入增长影响因素分析(李强)
- 110 新形势下深圳跨境电商企业的出路探讨(任静)
- 112 粤港澳大湾区背景下清远城市旅游竞争力提升研究(张俞曼)
- 114 地铁轨道交通换乘方式分析对比(张鹏)
- 116 网络社群对公共政策执行的影响机制研究(王加勉)
- 118 我国中小企业在美国OTC市场升板研究(甘超)
- 120 提高机电工程施工质量的创新方法(宋钊欣, 孙树金, 聂旭萌)
- 122 社会主义核心价值观引领企业文化建设研究(周劲)
- 124 关于内部控制的行政事业单位会计信息质量提升路径(陈凯)
- 126 刍议国企改革新形势下信访维稳的对策(宋兆坤)
- 128 基于大数据驱动的新时代电子商务发展思考(许亚宁, 罗云彬, 崔祥瑞)
- 130 让企业拥有产业化思维(杨晓光, 任晋秋)
- 132 建筑学中绿色建筑设计的的发展趋势探讨(纪合)
- 134 浅谈新时期企业政工工作对促进企业发展的作用(孔琳娜)
- 136 通用机械设备维护的必要性和重要性(冯煜)
- 138 关于做好国有企业退休人员社会化移交工作的实践与思考(乔雅红)
- 140 信息化手段提升大型建筑企业内控体系的探索与实践(王俊英)

技术与实践

- 143 火电厂制粉系统的调节及检修(陈海涛)
- 146 常见窃电技术分析及其反窃电装置研究(张帆)
- 148 移动式激光雷达在农村房地一体调查中的应用(胡晶晶)
- 150 浅议公路工程试验与检测技术在公路建设中的应用与工作思考(吴兴河)
- 152 液质联用技术在食品安全检测中的应用(李国琛)
- 154 城市供水管网的施工技术和质量控制措施(钟明旭, 段明)
- 156 邻近营运地铁线全套管施工桥桩技术探讨(杨钦)
- 158 湿喷机在隧道施工中的应用(冯东亮, 林涛)
- 160 计算机网络漏洞扫描技术的应用分析(张学青)
- 162 S模式雷达和ADS-B数据在空管自动化系统中的应用(郑楷文)
- 164 小型船舶机械轴系安装定位孔装置设计研究(王坚)
- 166 膜法处理技术在钢铁废水回用中的应用(张喜冬, 张海洋)
- 168 半导体先进制程废水处理技术探讨(鲁旭萍)
- 170 城市轨道交通新型智能支付方式应用浅析(程海鹏)
- 172 定型硫化机中心机构环座缸头开裂失效分析(肖宝明, 刘德荣, 彭乃刚)
- 174 建筑施工中外墙保温技术及节能材料的分析(姜伊婷)
- 176 信息化测绘技术在国土空间规划的运用探讨(吴聪)
- 178 粘液对煤体瓦斯解吸特征影响公式的建立(许彦鹏, 马书玉)
- 180 化学纤维共混改性技术及其应用(邱股洁, 颜志鹏)
- 182 关于大跨度预应力混凝土桥梁施工控制技术的分析(张福玉, 滕蕊, 张俊华, 张平, 张豫川)
- 184 试论市政道路的雨污水管网施工关键技术(熊杰, 邢虹微)
- 186 地铁供电系统中环网供电技术的实践(王浙)
- 188 电站锅炉内部检验常见缺陷分析(何彦波)
- 190 苏丹阿特巴拉水电站高强薄层抗冲耐磨混凝土施工(王勇)
- 194 城市供水优化调度系统的设计与实现(杨位伟, 于忠清)

Management Exploration

- 1 Research on the Informatization Management Mode of Small and Medium-Sized Enterprises in Big Data Era (DU Kun, GAO Ze-ping, YANG Xiao)
- 3 Analysis of Comprehensive Risk Management of State-Owned Enterprises (WEN Xing)
- 5 Discussion and Research on the Enterprise Supply Chain Management Under the Background of New Economy (WANG Zhao-hui)
- 7 Discussion on the Management and Innovation of Circulation Section of University Library Under the Background of Big Data (HE Nan)
- 9 How to Strengthen Current Account Management and Improve Risk Management Capacity (ZHAI Run-tang)
- 11 Discussion on the Safety Management of Metal and Nonmetal Mines in Townships Under the New Situation of Safety Production (WANG Su-min)
- 13 Discussion on the Difficulties and Countermeasures in Budget Management of Public Institutions (YANG Bing)
- 15 Analysis of the Risk Management of Material Procurement in Power Enterprises (YANG Jian-wei)
- 17 Discussion on the Total Wages Record System Management of State-Holding Enterprises in the Mixed-Ownership Reform (YOU Zhi-yong)
- 19 Research on the Management of the Preparation for Listing of Enterprises Centered on Financial Standardization (SUI Wan-chen)
- 21 Analysis of the Strategies of Whole Process Cost Control and Management in Construction Project (GUO Ji-wu)
- 23 Discussion on the Difficulties and Countermeasures of the Management of Medical Insurance Accounts Receivable in Public Hospitals (LUO Hao, CHEN Chang-li)
- 25 Research on the Development of Green Logistics Under the Background of Supply Chain Management (ZHU Jian-fang, LI Guang)
- 27 Research on the Cost Control Strategy of E-Commerce Enterprises from the Perspective of Management Accounting (BAI Hai-yan)

Observation of Industrial and Economy

- 29 Exploration on Promoting the Development of Agricultural Economy in the Era of "Internet +" (ZHANG Hong-xu)
- 31 Discussion on the Construction of Statistical Index System of Sharing Economy (FU Xue-zhong)
- 33 Helping the Development of E-Commerce in Rural Areas and Building an Engine for Targeted Poverty Alleviation in the Western Region (YANG Qian-ru)
- 35 Analysis of Factors Affecting the Development of Cross-Border E-Commerce Industry in China (XU Xiao-ya)

Enterprise Party Building

- 37 Establishing and Improving the Evaluation Mechanism of Party Building Work in Enterprises (GUI Lin)

Finance and Tax

- 39 Some Thoughts on the Tax Policy of Innovation-Driven Development Based on the Construction of Hainan Free Trade Port (WEN Li)
- 42 Research on the Government Accounting Under the Accrual System (YAN Zhi-fang)

- 44 Discussion on the Comparison and Combination of Financial Audit and Performance Audit (WANG Zuo-fang)
- 46 Analysis of Effective Measures for the Transformation of Financial Accounting to Management Accounting Under the Background of Big Data (WANG Zhao-li)
- 48 Risks Analysis and Countermeasures Exploration of Enterprise Debt Financing (ZHANG Fu-jun)
- 50 Discussion on the Business Processing of Real Estate Accounting (CHEN Ping)
- 52 Discussion on Enterprise Tax Risk Management Under Big Data (SANG Zhi-jie)
- 54 The Construction Path of Hospital Financial Performance Evaluation System (ZHANG Nan)

Service System Construction

- 56 Discussion on the Environmental Protection in Transportation Industry (LI Ming-huang)
- 58 Discussion on Training Management Problem for Knowledge Workers (LI Ying-qi, XU Xu, ZHENG Xiao-ye)
- 60 Research on the New Thinking of Enterprise Marketing Strategy Under the Background of New Economy (MOU Zhen-yang)
- 62 Discussion on the Detection Methods and Countermeasures of Hidden Danger of Meteorological Network Security (LV Yun-zhou, YAN Chun-wang, WANG Yan-zhao)
- 64 Research on the Marketing Ability and Its Impact on Performance (MA Wei)
- 66 Research on the Improvement of College Students' Comprehensive Quality and Ability Based on the Practice Mode of School-Enterprise Cooperation (HAO Yong)
- 68 Analysis of the Challenge and Development of the Reform of Relatively Centralized Administrative License (DENG Yu-cheng, WANG Lin)
- 70 Analysis of the Difficulties Faced by Photovoltaic Charging Construction of New Energy Electric Vehicles and Its Solutions (WAN Dong)
- 72 Research and Application of the New Smart Park Based on Internet of Things (XIAO Shuo)
- 74 Research on the Hydrological and Environmental Geology Work Under the Concept of Sustainable Development (BAO Shan-lei)
- 76 Research on the Sustainable Development Strategies of School-Enterprise Cooperation Mode in Universities (JIA Bin, LI Hao-ran)
- 78 Analysis of Indirect Cost Sharing of Electric Power Collective Construction Enterprise (ZHANG Li)
- 80 Research on Existing Problems and Countermeasures of Intelligent Social Governance in Big Data Era (XU Yu-feng)
- 83 The Relationship Between Organizational Ethical Atmosphere and Employees' Social Inhibition: The Chain Mediating Effect of Organizational Justice Perception and Moral Evasion (ZHU Di)
- 86 Driving Factors, Challenges and Countermeasures of Implementing Centralized Accounting System (TONG Wen-liang)
- 89 Research on the Enterprise Strategy Under the Epidemic Situation (LI Wei)
- 92 Risk Control of Water Conservancy General Contract Project (PU Jia, JIANG Ming-ming)
- 94 Exploration on the Positive Role of Developing Ideological and Political Work in Small and Medium-Sized Enterprises (SHI Jing, WU Lian-qing, GAN Mei)

- 96 Exploration on the Financial Services Function of Refueling Card
(LIU Yin-ying)
- 98 Research on the Strategic Positioning and Development Strategies of Rural Commercial Banks in the New and Old Kinetic Energy Conversion
(WANG Guo-zheng)
- 100 Reflections on Doing Well the Discipline Inspection and Supervision Work in State-Owned Enterprises Under the New Situation (WANG Wei-ying)
- 102 Characteristics and Control Countermeasures of the Cost of Power Transmission and Transformation Project (LIU Biao)
- 104 Exploration on the Long-Term Care Insurance Mode (QIU Tian-qi)
- 106 Marketing Strategy Analysis of Coffee Industry in Big Data Era
(ZHANG Xiao-yan)
- 108 Analysis of Factors Influencing the Growth of Farmers' Income in Changsha City from 2000 to 2016 (LI Qiang)
- 110 Discussion on the Outlet of Cross-Border E-Commerce Enterprises in Shenzhen Under the New Situation (REN Jing)
- 112 Research on the Promotion of Tourism Competitiveness in Qingyuan City Under the Background of Guangdong-Hong Kong-Macau Greater Bay Area
(ZHANG Yu-man)
- 114 Analysis and Comparison of Transfer Modes in Metro Rail Transit
(ZHANG Peng)
- 116 Research on the Influence Mechanism of Network Community on Public Policy Implementation (WANG Jia-mian)
- 118 Research on the Up-Listing of China's Small and Medium-Sized Enterprises in American OTC Market (GAN Chao)
- 120 The Innovative Methods of Improving the Construction Quality of Mechanical and Electrical Engineering
(SONG Zhao-xin, SUN Shu-jin, NIE Xu-meng)
- 122 Research on the Construction of Enterprise Culture Guided by Core Socialist Values (ZHOU Jin)
- 124 The Improvement Path of Accounting Information Quality of Administrative Institutions Related to Internal Control (CHEN Kai)
- 126 Discussion on the Countermeasures of Maintaining the Stability of Letters and Visits Under the New Situation of the Reform of State-Owned Enterprises (SONG Zhao-kun)
- 128 Reflections on the Development of E-Commerce in the New Era Driven by Big Data (XU Ya-ning, LUO Yun-bin, CUI Xiang-qi)
- 130 Making Enterprises Have Industrialization Thinking
(YANG Xiao-guang, REN Jin-qiu)
- 132 Discussion on the Development Trend of Green Architecture Design in Architecture (JI He)
- 134 Discussion on the Role of Political Work of Enterprises in Promoting the Development of Enterprises in the New Period (KONG Lin-na)
- 136 Necessity and Importance of the Maintenance of General Mechanical Equipment (FENG Yu)
- 138 Practice and Reflections on the Transfer Work of Socialized Management for Retirees in State-Owned Enterprises (QIAO Ya-hong)
- 140 Exploration and Practice of Promoting Internal Control System of Large Construction Enterprises by Informatization Means (WANG Jun-ying)
- 146 Analysis of Common Electricity Stealing Techniques and Research on Anti-Electricity Stealing Devices (ZHANG Fan)
- 148 Application of Mobile Lidar in Integrated Investigation of Rural House Ownership and Land-Using Right (HU Jing-jing)
- 150 Discussion on the Application and Work Thinking of Highway Engineering Test and Inspection Technology in Highway Construction
(WU Xing-he)
- 152 Application of the Liquid Chromatography-Mass Spectrometry Technology in Food Safety Inspection (LI Guo-chen)
- 154 Construction Technology and Quality Control Measures of Urban Water Supply Network (ZHONG Ming-xu, DUAN Ming)
- 156 Discussion on the Construction Technology of Bridge Pile with Full Casing Pipe Adjacent to Operating Metro Line (YANG Qin)
- 158 Application of Wet Spraying Machine in Tunnel Engineering
(FENG Dong-liang, LIN Tao)
- 160 Application Analysis of Computer Network Vulnerability Scanning Technology (ZHANG Xue-qing)
- 162 The Application of S Mode Radar and ADS-B Data in ATC Automation System (ZHENG Kai-wen)
- 164 Research on the Design of Positioning Hole Device for Shafting Installation of Small Ship Machinery (WANG Jian)
- 166 Application of Membrane Treatment Technology in Steel Wastewater Reuse
(ZHANG Xi-dong, ZHANG Hai-yang)
- 168 Discussion on the Wastewater Treatment Technology of Advanced Semiconductor Manufacturing Process (LU Xu-ping)
- 170 Analysis of the Application of New Intelligent Payment Methods in Urban Rail Transit (CHENG Hai-peng)
- 172 Analysis of the Cracking Failure of Cylinder Head of Ring Block of Central Mechanism in Moulding and Vulcanizing Machine
(XIAO Bao-ming, LIU De-rong, PENG Nai-gang)
- 174 Analysis of External Wall Insulation Technology and Energy-Saving Materials in Building Construction (JIANG Yi-ting)
- 176 Discussion on Application of Informatization Surveying and Mapping Technology in Land Space Planning (WU Cong)
- 178 Establishment of Influence Formula of Mucus on Coal Gas Desorption Characteristics (XU Yan-peng, MA Shu-yu)
- 180 Chemical Fiber Blending Modification Technology and Its Application
(QIU Yin-jie, YAN Zhi-peng)
- 182 Analysis of the Construction Control Technology of Long-Span Prestressed Concrete Bridge
(ZHANG Fu-yu, TENG Rui, ZHANG Jun-hua, ZHANG Ping, ZHANG Yu-chuan)
- 184 Discussion on the Key Technologies of Rainwater and Sewage Pipe Network Construction of Municipal Roads (XIONG Jie, XING Hong-wei)
- 186 Practice of the Ring Network Power Supply Technology in Subway Power Supply System (WANG Xi)
- 188 Analysis of the Common Defects in Internal Inspection of Power Station Boiler (HE Yan-bo)
- 190 Construction of High-Strength and Thin-Layer Anti-Scour and Wear-Resistant Concrete for Atbara Hydropower Station in Sudan
(WANG Yong)
- 194 Design and Implementation of Urban Water Supply Optimal Dispatching System (YANG Wei-wei, YU Zhong-qing)

Technology and Practice

- 143 Regulation and Maintenance of Pulverizing System in Thermal Power Plant
(CHEN Hai-tao)