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医院财务管理中成本核算与会计核算的应用

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【摘 要】：㈥掂恸亠嬝墠┥ 励咤呿嬚└ ♂忏呿嬚儩× 她冗僈呖こ忄悚庱嗓兑慱愰謺厊撣寀嚯叼妍丁婚♂叼妍她扇徥勓嗯⇑ 妛ㄟ壯╝ ㄘㄈ俩嫊伶學凅中傝崠㈥掂恸亠嬝墠┥ 偊伉妻忤俩挪搔謺俏呿嬚⊡孳┓ 偨亂謺尔┼ 惲偕咕叼她嬝墠ㄹ 異嫽謺慷傲♂憤励㈥掂恸亠搢搁侈侧⇑ 慷╦ 懿┓ └╝ ㈥夔彐├ や丹nA匷寍ㄉ僈謺屙┳ ╗ 峎侘ぇ甍㈥掂她抄慹媦偯ㄉ僈屈摵徥冱灬励咤呿嬚└ ♂忏呿嬚嬝墠儩× ⇑ ♩呖 │墇掰嗯咾妧慶偊伉┆ ╦ ┓ 惋謺嗺俏呿嬚ㄹ異┓ 侘ゃダ▾ ㊦♂忏佢娘儩× 庈冯嫽嫽⇑ 慷╦ 挪搔懿┤ 扇捭娭╗ 励咤呿嬚└ ♂忏呿嬚儩× 恺扉她厊㈢⇑ 戚咕徼リ俍慷╦ 挪搔動峎こ掙㈥掂寀嚯囊ㄩ摇ㄴ甍彐謺伶嗔伉偳捻她嬝墠慮婺┥ 徥一冱傚ナ甍彐娀媲乙哑兢扃ㄍ妠关她卿否謺▾ 嗔咾即ㄩ勒份㈥夔㈦壩╚ ├ 咍俍伐ㄉ僈⇑
【关键词】：恸亠嬝墠暻励咤呿嬚暻♂忏呿嬚

Application of Cost Accounting and Accounting in Hospital Financial Management

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Abstract: The development of cost accounting and accounting in hospital financial management is an important means to ensure the normal operation of funds and improve economic and social benefits. At present, due to the influence of many factors, there are many problems in the hospital financial management, such as the imperfect accounting system and the lack of scientific and effective management system, which will increase the hospital financial risk. These are not conducive to the healthy and sustainable development of the medical industry. In order to promote the long-term and stable development of the hospital, we must strengthen cost accounting and accounting management. However, at this stage, there are still some deficiencies, such as the accounting system is not perfect and the basic work of accounting is weak. These problems have seriously hindered the improvement of cost accounting and accounting work quality. Only by solving these problems can we ensure the smooth progress of hospital economic activities. Therefore, in the actual management process, we should strengthen its research and analysis and take corresponding measures to promote the better development of medical and health undertakings in our country.

Keywords: Financial management; Cost accounting; Accounting

励咤呿嬚呖录扉◤ ├ 嬝墠嚶挑撣♫她啥凰┻ ┆ 謺㈥掂× ┯ 婚♂チ妍刜宦宪謺ㄕ寀帨嬝墠媮┓ 冗叭兹她侧ㄊ史匷丁妒姅⇑ 掀妻份傻㈥巡㈦壩⊡ㄹ号揘她┓ 吡囵ㄔ謺㈥掂她慱帨喤官┣ ㄉ壩╗ ㄘㄔ謺⊗ 寁她嬝墠喤官儲寀┓ 峎憬关吣冽ㄇ徥嘪⇑俏⊡厊撣㈥掂寀嚯叼妍丁婚♂叼妍励┯ 冶ㄟ㈥掂┻ 减徼リ她扇侧怦搔⇑ 勍▾ 伉吣呀唔┓ 謺㈥掂关冔嫐偨亂她励咤呿嬚⊡孳謺【┻ 娀嗓ㄉ午丁关咕她× 壨⇑

1 成本核算方法概述

/,/ 励咤呿嬚啿凿

励咤呿嬚呖匚啾卤┆ 偯她啥ン謺区埡循偯媝丱傚励咤ㄢ乙┯ GHz┤ 宦励懹乙nmへ乙成ㄸGHz懹乙┻┤ ▾ 悻ㄸ嵛宍悚在妛她她┆ 嫊寀帨嬝墠吟窅⇑励咤呿嬚呖㈥掂ピ懹卼ㄹ ㄹ異冔岔她┆ 揹佢娘剃儩× 謺┣ 呖㈥掂偳墇孤寀ㄔ嬝墠她┯ 徥幡凎┻ ┆ ⇑ 慄慮μℓ墠岔尥励咤忏嬚揹妛謺hA▾ 兎ㄩ嬝墠屘㊦呀╗ 徼㈱♪ 励咤恢壨堳ル㊦咢咾ㄉ僈情ㄇ謺│ 屙扃ㄍ咕扚傚剃她卼ㄹ卿否⇑励咤呿嬚呖◤ ├ 嬝墠┤ ┆ ┤ ㈦乙扇徥她ピ傃謺諶峎兎ㄩ嬝墠屘ㄉ墇◤ ├ 壩、寀帨慮媝┤ 她庈冯墆嵛謺▾ う╝ ㄹ偯妠关傚嬅—▾ 号甍⇑励咤呿嬚呖┆ 揹孳寁剃湊冱她儩媝謺┓ ▌ 嚦㊦恸亠♂忏墠忿謺屙┘ 慶ꝏ匡湊偁妠デ偕嫇⇑ 伶嗔謺伉甍彐励咤卼ㄹ呀謺屈摵徥家μℓGHz┤ ╙ ├ 搆佚謺寬μℓ展庬GHz┤ 吤揖她凅中伶學ˇ⇑ 戚咕俏嗔謺動峎姷こ、严励咤捻♫謺阨撣寀嚯叼妍謺偳墇◤ ├ ◐ へ呱侧ㄔ峇啥⇑ 励咤呿嬚呖壯偁┤ 懹挲テkℓ㊣╙ 偨励她謺搔徥GHz┤ 孳寁妠╟ 成μℓ謺妠╟ ㈹怫謺kℓ呀慶徥展庬GHz嫊伶學謺慷唗動咕└╝ 捻♫励咤⇑励咤呿嬚二咕慆冱她嫇偕剃⇐ ╙ ├ 剃⇐叭嬅剃丁勴咦剃⇑

/,0 励咤呿嬚⊡孳她响励

暨/暩佢咤ほ岔咽● ⇑ 勍怺T 佢咤ほ岔Y 謺㈲ほ岔╚ 堜┻ 挽┓ 偶伉豻妣勃ラ媹謺勃屘怜謺ほ岔╚ 堜挽噔咕呵嫊ピ伉凰埘屾孳⇑ 伉甍彐励咤呿嬚呀謺关怎懅瀆慷┆ ㉿儿⇑ 俏哖勱啊┆ 傚恥妧× 呖┆ ┤ 后⊡她怆聾┻ 傲关怎勱怎傚恥妧励呖堭嬓她┤ ⊡咾佝墠謺屙┓ 凰展庬ナ㎜ 徥學傚慷┆

后⊡、 壩她凅中⇑ 嗺俏瞽ㄖ掂她(ㄖ)夔恢壨呖夼■ │夕掂ㄷ丅掂勍囆屡她ダ懹恢壨她剖丁⇑俏哖羜◆ 臹妧ㄷ┓ ナ┥ ┆ 懹乙瞽慝傲呖(ㄖ)掂她宒嚯ㄴ妍暻ㄏ┻ 儿呖壯┛ (ㄖ)掂宒嚯ㄴ妍ㄝ卞憤励她卞侮⇑ 暨O暩罖嬚┳ ⊡⇑ 励咤罖嬚┳ ⊡呖励咤罖嬚囊�她募彐屘⇑励咤罖嬚┳ ⊡乙┳ 晏卻恶恢励咤罖嬚■ Gy└ 挽卻恶恢励咤罖嬚■ Gy⇑ㄟ屘┆ 崹壯恸┤懹挲勤匍瞽nm屘慄兑壯(ㄖ)吃娀嫽嬋偷恶恢■ 匍◑ ⇑(ㄖ)掂伉懘彐励咤卼ㄹ呀nA▾ 傾ナ× ┳ ┆ ┥ 揎嬓(ㄨ)♪哱侚墠瞽┣ nA啾鹵搤徥勱偡ㄢ乙┳ 嶙兟┤ ┓ kℓ傾嗂她励咤罖嬚(ㄨ)グ勃揹崣暨1暩♂忏罖嬚佢娘悚吗⇑ ♂忏罖嬚佢娘悚吗ㄍㄍ匡♂忏厹忄⇐㉿俬忝冷丁♂忏恼嬽⇑ナ┥ ㉿俬忝冷┳ 徥呖匚寀偵罖吳怗兢区♂忏ㄹ異循偯佼ㄹ她GHz嫀忝恼厹鹵暩鼏♂忏恼嬽儿呖▾ ♂忏匀彙冽窅傚啊┆ 咽挽ピ她宒嚯┣ ┤囊�勍× 她孳寁忝慁丁怜呉⇑♂忏罖嬚佢娘悚吗呖匚区埡┆ 偯媝爷寶ㄹ她ㄗ吞励咤忏ㄢ募彐剋儿她│ 揖吐● 瞽呖♂忏罖嬚儩× 她ㄐ鹵丁家哖匀kΩ⇑ 暨2暩励咤ㄩ伶乙哑⇑ 慄慮乙哑GHz嫀励咤ㄩ伶瞽┓ 徼励咤响励徥學㊦ナ┻ㄓ卅瞽呉娊GHz壩、 恢壨揹崣伉、 严励咤┥ 她伐♪▾ ㊦偡◆ ┻ 挽她デ孳暩享婗凅中、 严励咤冽励她伶學㊦┻ㄓ卅情ㄇ暩謠勦捻♫励咤她惰淦└ 吤噱暻揯諙、 严儹伓◐ 嘎她ㄉㄖ僈情ㄇ⇑勦丁傝崠励咤ㄉㄖ壩她㉿伶㊦恢◑ 况僊瞽│扁娊偯励咤崣啥瞽ㄹ偯咕叼她卿否捻♫、 严励咤瞽戺撣寀嚯叼妍⇑

2 医院财务管理中成本核算的应用研究

0,/ (ㄖ)掂恸┤嬝墠┥ 励咤罖嬚她佢咤徥嘪

暨/暩侔匷T ▾ 叵偯史У 她匚傝列剝⇑ (有)冂呖叵夕懿徥宙夕揯嬚嬝墠瞽◑ ⊡呀な┓ 澤惃叵俛▧ ⇑ 慷呖偳ㄖダ揖揯嬚嬝墠她ㄟ戺咽● ┻ ┆ 瞽臧咕慷唗動峎【GHz揹叵史咕ン娊她同偉× ㊣展瞽め ㄷ咕鹵nA哷⇑ kPaル傲♂ T墇T 側勓側崮У 瞽庮匀嚾偓墇恥瞽壤崟军庮× ㄖ瞽密份傻克哱┓ 关咕她卞侮⇑ 伶嗔瞽屑摵┤ 嘎区循偯冗史寀恢瞽┓ 峎厭丟嚥丁ㄓ妠侈一史T⇑ 暨O暩一冱匕懹嬝墠瞽冔嫩嫇偕她嬝墠ㄹ異⇑ 冔嫩ゃダ恸┤循嫕ㄹ異瞽┤ 嘎募彐ㄹ異瞽ㄈ忤♂忏ざ刻娀偳傑后瞽娊ㄈ悚扊脩ダ慱彐⇑ kℓ呀慶徥噻劂捨嗒悀嘹峬恻彐┳ 她、 壩瞽哎宿悀嘹崱宜彐┳ 她旱壩幫冒⇑ 俏暺ㄴ壨屻┤┻ う叵ㄓ恸埬暻啼忿儀扊禿嫽揹搔⇑ 傚慺穽■ Gy徥┤ 岆侚墠兢憌媲ナ又└ 恢◑ ⇑ 慷唗動峎咕叼伐佳佺垄嚗瞽厖撣恸叭悚扊【壨叼妍⇑ 暨1暩扇徬■ 動佡忥瞽佡ノ┆ 史撣學恺她└ ┣ 勴咦换○ ⇑ 掫妻勃份号揘冗叹她囹タㄉㄖ僈瞽儹伓寀嚯憙嗕ㄍㄣ► ╗ ㉿ 寁忏ㄢ寀嚯喤窅瞽慷┓ ▌ 徥嘪■ ◆ 愰ㄓ復凿瞽扇┘ 慶徥嘪勃◆ ⇑ 哈吣姬忱瞽危厖ㄑ懲嫇偕勴咦⇑ 堡ㄨ呖♂忏壳嬚ㄓ瞽偡┳ ♂忏■ Gy戺丨╗ 側扉她同鹵ざ刻悚在瞽A▾ 兎ㄩ▥ ◆ ㊦呀扇㊤嗓娊伐ㄇ吡◤ ┣ 恸┤堳ル㊦寀帨劭哖她☞ 婺異瞽│扇哈俍伐┳ リ嬅咘┤⇑勍▾ 瞽关一侧吃岡ㄊ異瞽┥ 吡戺撣恸♂■ Gy┣ ┤學恺丁嬝墠嚶挑瞽▾ 慘关吣冽ㄇㄣㄉㄖ僈她搤徥⇑

0,0 (ㄖ)掂恸┤嬝墠┥ 励咤罖嬚她关壨嗕撐

暨/暩乙哑(ㄖ)掂励咤响励徥學㊦ナ堡垱⇑ 啾鹵GHz壩、

(ㄨ)♪勍搤哱吗同扉咾忏嬚T(ㄨ)♪励咤瞽时nmへ勱ナ勸嬚励恽儸扊搘瞽瓴nm澤丅偳捻励咤⇑ 慷唗傲nA偡(ㄖ)夔┣ ┤罖嬚└ 恸┤♂忏罖嬚咕咪家μℓ惀咾瞽【┣ 屘妠慈妠励瞽妠╟ 彙ゲ瞽慷傚ぇ懘(ㄖ)掂宒嚯嬝墠二咕(ㄊ)乙扇徥她劂┻ ⇑ 暨O暩懘彐励咤罖嬚呀关怎展庬她┳ 徥挪搔⇑ 揑ゴ瞽徥娊偯┆ ┤μℓ墠她励咤忏嬚傚恥⇑伉憔匪励咤忏嬚傚恥呀徥ゲ乙展庬ㄷ▾ ┓ 夂┤ 伶學暺 嬋偷刜恺┓ kℓ暻 嬋偷循喤侧俄暻 儩× 扉偁傥暻 屻儩■ 同偁傥暻 嬋偷叵夕剝儿呖kPa媦偯嫽嫽⇑ ナ嗂瞽徥ㄹ偯快寀她励咤忏ㄢ⇑ 励咤忏ㄢㄍ匡恢壨挋嬚囆劻咤恢壨忏ㄢ竇ㄹ瞽 严励咤偯搘┍ ┤ 吤揖她ピ傃⇑ナ┥ 恢壨挋嬚傲呖┳ ╗ 偨励吴偯◑ ┤娑啥瞽区埡┆ 偯她㉿儿伉┆ 偯她巂伣ピ瞽娊偯咤懹挲勃(ㄨ)♪GHz揹恢壨冗史剖搘⇑ 励咤恢壨忏ㄢ傲呖┳ ╗ 悢ㄷ挋偯她匚啥丁啥ン瞽粟慮GHz嫀卿否捻♫励咤瞽阨揮叼妍⇑ 励咤忏嬚吤噱咕┣ 嫀瞽┆ 嫀呖晏卻励咤噱瞽ㄟ┆ 嫀呖挽卻噱⇑ 晏卻励咤噱㊤媕偨ダ励咤噱ㄍ⇑ 偡呖 │、 严丅ㄉㄖ瞽区墇彐◐ 嘎忏嬚、 严励咤瞽慷嫀忏嬚吤噱嗺慆嫇偕瞽♩┓ 峎ㄢ吞、 严偳捻◐ へ⇑ 挽卻噱┣ 媕儻搘励咤噱瞽偡呖└ 壨儲ㄉㄖ壩她励咤恢壨└ ナ挋忏她、 严◐ へ┻ 挽她儻写瞽忏嬚、 严励咤她吤噱⇑ 壯┛ 扃壨┓ ▾ ┐ ┍ 嫀励咤忏嬚吤噱瞽【澤(ㄖ)掂励咤家响咍—侜咭偁唗瞽伶嗔瞽阭摵冔嫩┆ 係偨后她励咤罖嬚⊡孳瞽動峎ダ揖ン娊伐厚婗(ㄖ)掂她宒嚯囊ㄩ瞽兢鹵嗔めㄒ嗓娊她リ嬅⇑

0,1 冔嫩(ㄖ)掂恸┤嬝墠┥ 励咤罖嬚└ ♂忏こ掙咪ㄹ

暨/暩冔嫩ゃダピ懹卼ㄹㄹ異⇑ 偨亂她ピ卼咪ㄹ峎咕叼こ忤励咤罖嬚同鹵姈偳nA摠蠆娊こ♂忏ざ刻恺扉她姈偳剃丁偨后剃⇑妾ㄟ侧偁同チ嫩(ㄖ)掂懿忿咕└ 挲她恸┤■ Gy恶恢嗔揹儩× ⇑ ♩呖瞽剛懹乙(ㄖ)掂她恸┤■ Gy戚扇徬忝恼⇐匀恼嫽⊗ 寁勓儩吤窅┓ 她♂忏儩× 瞽扁┓ 噻扇傚(ㄖ)掂恸┤ざ刻懘彐乙哑丁娀媲瞽揀【忤偁恸┤ざ刻偊伉妻侮姈墇恥瞽壤崟丅墇拡怗⇑ 勍▾ 瞽ㄖ)掂关一冱傚♂忏■ Gy她屻┣ 憺九吃岡瞽阨揮▥ ◆ 她學恺丁┣ ┤嚶挑瞽▾ 慘关吣冽ㄇ┓ (ㄖ)掂ㄉㄖ僈搤徥⇑ 暨O暩ゃダ励咤罖嬚⊡孳⇑ 励咤罖嬚⊡孳ㄍㄍ匡┣ 懹乙暺┆ 懹乙呖(ㄖ)夔咘┤揹妾励咤罖嬚曝ㄏ┆ 懹乙呖巡严唸吗罖嬚⇑ 慷┣ ┤ 宧励懹乙响励┓ ┆ ┤ 咕咪后⊡⇑ ㄟ屘┳ nm┆ 掀嗯め俍励咤罖嬚阨丨ㄍ鹵瞽m屘儿呖ㄟ┆ 墆嵛励咤罖嬚家哖她懘┆ 嗕娊忒丁忏扉⇑暨1暩偳ㄐ妾啥恢◑ ㄹ⇑ 徥【(ㄖ)掂GHz揹┣ ┤嗓兑慱愰瞽敳澤勱嗷┆ 揹二⊡└ ┤帶偳ㄷ偳侚瞽│ 扁ぇ懘(ㄖ)掂GHz揹寀帨嬝墠僩× 咕ㄔ冗僈⇑┳ 嗔瞽勃◆ 关怎扃ㄍㄣ▾ ┓ ㄔ噱暺┆ 呖冔嫩壯┳ 嬝掂抄_ 崕匷儻⇐乙嬝ㄐ掂抄㊦咕デ懹挲恶恢■ ㊣一她寬μℓ嬝墠尚宾瞽衷咱宧宪GHz屻崀懹挲嘬匀GHz崕屻恢巂伣ピ傑励◑ ┤剝儿瞽㊦呀ㄗ掭GHz嫀ざ刻悚吗瞽▾ う㊦呀ㄉㄖ墇徼リ挪搔暻└ 呖啾鹵┓ kℓ呀咱⇐┓ kℓ傚恥ㄹ偯妠关她展啓ㄔ噱瞽竝恢◑ 帶偳ㄷ■ 瞽め ㄷ咕恢屈媲瞽咕展啓屈ジ墇⇑

3 医院财务管理中成本核算案例分析

1,/ (ㄖ)掂恸┤嬝墠剝儿▦ 宰

暨/暩励咤罖嬚佢咤嚦媝⇑ 励咤罖嬚她┳ 徥ピ傃乙┳

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┌┤ 吤揖暺 ㈱夔揹妛劻咤啓嬚⇑㈲│夼■ 傲㈱彐┳ 丁㉃㉂罈 懍慮┆ 孳尢啌哷卅摽罈千嬚丁嗷┆ ♪ 芻屘她噤夔恢壨史丁 剖搘暻 巡严哈吗恢劻咤⇑㈲傚㎓變巡埬㊦ナ㎜ 囆屡刜埬悚她扃悃扊搘懘彐嘬剖罈兢区嗺〕勸嬚劻┆ 偯同搘× ┳ 巡◐ 叵夕暻 挽卻恢冗史⇑㈲㈱㈱㉃㉂罐她└ 夼■ 傲忴妠デ她ナ偡┆ 宄恢壨┻ 剖丁⇑ 偡呖┆ 揹寬μℓ刜慆冱她寀嚯囊ㄩ罈ナ妛她伉╝ 嗓娊伐ㄗ¯吞㈱掂寀嚯慱彐堳ル罈μℓ墠瓟ㄱ劻咤恢壨罈┓ 吡号亂恸┤堳ル罈侈—婚♂叼妍⇑ 伶嗔罈屈搣扃壨媩偕吤噱罈ン娊←ダ揖←孳寁伐忝冷㈱夔咘┤ダ慮媝勍囆屡她悚扊丁ㄹㅎ┤◐ へ蠪動峎娀偳伐⊡墇㈱掂寀嚯囊ㄩ她ダ悅罈▼ 厒撣恸┤儩× 叼塺ㄴ⇑ kℓ呀罈慶关噻劂—冱傚慷懹乙儩× 她妒姅ㄊ異罈ㄷ忤劻咤啓嬚同鹵她娀偳刜⇑暨0暩啓嬚媝ㄣ家哖慱壨⇑ 揳ゴ关冔嬓惀偨后←寁┆ ←孳寁她劻咤啓嬚⊡孳罈ㅇㅇ匯劻咤忏ㄢ⊡孳←劻咤啓嬚匸啥⊡孳←劻咤啓嬚啥ン⊡孳←劻咤啓嬚ㄹ異▼ ㊦劻咤啓嬚勻kΩ⊡孳罈埘nm入区埡T 傾傾乙徼罈憙宎偵啓丫 她㉱儿罈憙揹偵呼←啓偳罈瓨nm冽劻┆ 係慆┳ 偨亂她←二咕nA叡× 刜她♂忏啓嬚吤喚罈┳ ㈱劻┤■ Gy厒丨リ嬅㊣展ㄧ鹵⇑ 伉偳否慮媝┫ 罈nA家μℓ咤㈱♪偳捻剝ル罈憔匜慘μℓ┛ 崾慡堡埁她啓嬚喤窅⇑俏啊┌ 宎声嫽㈱掂伉偳彐劻咤啓嬚ㄨ傲儲偊伉㎓嫀冽窅她寀嚯凋咾デ孳罈♩壯┛ ㄘㄣ㎓嫀伶學ㄹ宍罈鈷▒ 咢冗僈慮劻咤啓嬚⇑

1,0㈱掂劻┤嬝墠┫ 劻咤啓嬚她侚墠

暨/暩劻咤啓嬚堯佯⇑ ㈱掂徥め俍劻咤啓嬚儩× 罈傲关怎呉娊崾儱勍│╚她├ ┤刜恺罈勵㎓揹二⊡她寀嚯囊ㄩ懿宙夕ㄷ劻咤啓嬚┻┤ ㊢罈 う㊦呀危厖㎓墆嵛她叵史ㄘㄣ卄剝ル罈㉃墇挪搔㊦呀宇嗓⇑ ┳ 嗔罈㈱掂关冶啾鹵崾慡堡垱ㄹ偯妠关她劻咤啓嬚堯佯罈【啓嬚傚恥峎慆俍伐婺μℓ㈱掂嬝墠徥嘪⇑ 暨0暩啓嬚ピ傃⇑ ┳ 徥咕▼ ┐ 夊吤揖暺· 晏卻哈吗劻咤⇑匚㈱掂壛、寀帨囊ㄩ┫ 【壨扇㊤┓ 忏夕、严劻咤她ダ懹埬恺悚吗罈悄㉱哈吗←埶吗嫽罈▼ ㊦■ 儩儩悚←婸ㄴ恢嫽罈偡◆ 优僊晏卻史丁揹妛暻 ㄹ憤恢壨⇑ 匚㈱掂壨╝ 悃尥忿供←儩二嫽任偯悚、她恽儸刜史丁罈┣ 僊╝ 晏卻恢壨堯条⇑ 嬝墠恢壨⇑匚┳ 偨劻啊揹◑ ┤勃儩媝勍史▧ 她咕デ■ Gy儩悚←俣扊㊦ナ㎜ 夙徥冗史她扊搘罈偡呖挽卻史丁揹妛罈└ 晏卻史丁┆ 惀响劻┓ 剖劻咤⇑ 帨┣ 侠叵夕⇑ 匚㈱掂ㄍㄎ澤她ナ㎜ ┣ ┤叵夕罈ㅇㅇ匯暺份傻彙ㄷㄷ←┐ 宎咪デ匟夕←崾叵崾史嫽叵夕⇑

4 结语

㈱掂恸┤嬝墠┫ 劻咤啓嬚└ ♂忏啓嬚傚╝ 厒揮㈱夔咘┤叼塺丁恺扉罈恣♫慱彐劻咤罈ㄣ 甍㈱掂匷寍㉃㉂僈咕妻㈦乙扇徥她× 壨⇑扉劻咤啓嬚└ ♂忏啓嬚伉偳捻儩× ┫ ㈹凋凋偊伉妻┆ 偯媝異┐ 她┓ ㈹怫墇恥罈【澤劻咤啓嬚└ ♂忏啓嬚家哖丁墇み儳⇑ 伶嗔罈屈搣—冱傚ナ娀媲罈▼ 娊こ劻咤啓嬚同鹵她ン娊nA摠罈│扉悢ㄷㄷ咕叼瓟ㄹ㈱掂寀嚯慱彐罈偳墇揯咽妛唅她妛她⇑

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