

本量利分析法在企业中的应用研究——以山西普德药业有限公司为例

摘 要

市场经济不断发展，中国经济崛起，在如此大好前景下企业与企业的竞争力也加大。但是无论在什么时候企业追求的首要目标始终是增加企业的利润，企业管理者可以利用本量利分析的原理提升销量、降低成本来达到增加利润的目的。本量利分析的使用在国内外都非常广泛。但企业在运用本量利分析法的时候仍然存在诸多问题，这样导致企业不能准确地制定目标利润，使企业做出错误的决策与判断。

医药企业在市场中一直处于快速发展甚至达到领先地位，正确的经营决策对企业更加重要。本论文通过对山西普德药业有限公司运用本量利分析法的研究，对企业的成本、业务量以及利润进行优化，积极找寻降低成本，增加销量，提升利润的方法，在此基础结合企业的实际情况，提出具体的建议使企业利润最大化。

关键词： 本量利分析；盈亏平衡；利润最大化

ABSTRACT

The continuous development of the market economy and the rise of China's economy have increased the competitiveness of enterprises. However, no matter when the primary goal of the enterprise is always to increase the profit of the enterprise, the enterprise managers can use the principle of cost-volume profit analysis to achieve the purpose of increasing the profit. CVP analysis is widely used at home and abroad. However, there are still many problems in the application of cost-volume analysis.

Through the research on the application of cost-volume-profit analysis in Shanxi Pude Pharmaceutical Co., Ltd., this paper optimizes the enterprise's cost, business volume and profit, and actively looks for ways to reduce the cost. On this basis, combining with the actual situation of the enterprise, it puts forward specific suggestions to maximize the enterprise's profit.

Key words: cost-volume-profit analysis; break even; maximize profit

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