

本量利分析法在企业中的应用——以唐山丰华陶瓷有限公司为例

摘 要

随着国家改革的不断深化，世界贸易的发展和经济的全球化，大多数中国公司正在通过自己的努力获得更多的利润，由于快速的市场形势的变化，为我国企业带来了巨大的挑战，公司财务运作管理模型的水平高低也极大地决定了公司的营销收益。一些公司为了使自身不被淘汰，在公司的财务管理方面，尤其是本量利方面要严格的把关，将财务管理要求提高，成本和数量利润分析的作用着眼可见，并且在企业管理中起着越来越重要的作用。

本量利的分析方法可为公司的当前状况提供全面的经济指标实时监控，并实时验证实际与计划之间的偏差。对本量利数据进行研究，公司可以根据数据反映的情况及时调整生产经营活动，分析出销售单价、销售数量、变动成本和固定成本中哪个因素的变化，对于公司利润来讲是没有益处，并且公司可以通过对数据分析之后制定一套合适的发展计划，规划更有效的公司运营方案，以保持公司的长远发展。分析的是中小公司之一的唐山丰华陶瓷有限公司，主要对该公司盈亏平衡和目标利润进行研究，发现了该企业存在公司生产水平低，产品产量少，成本构成不合理，变动成本占销售收入的比重过大，公司获取成本信息的能力低，成本数据管理问题突出，以及产品生产周期长，公司不能对成本和售价的变化做出及时反应等一系列的问题，同时提出改进生产技术，提高生产效率，完善成本管理体系，对公司的变动成本进行控制，加快运行 ERP 信息化，解决数据管理问题和密切关注生产经营期间的物价变动的措施。

关键词：本量利；盈亏平衡；预测；安全边际；经营决策

ABSTRACT

With the continuous deepening of national reforms, the development of world trade and the globalization of the economy, most Chinese companies are making more profits through their efforts. Due to the rapid changes in market conditions, they have brought huge Challenges, the level of the company's financial operation management model also greatly determines the company's marketing revenue. In order to prevent themselves from being eliminated, some companies must strictly control the company's financial management, especially cost-volume and profit, and improve financial management requirements. The role of cost and quantitative profit analysis is visible and plays a role in enterprise management An increasingly important role.

The cost-benefit analysis method can provide comprehensive real-time monitoring of economic indicators for the company's current situation, and verify the deviation between the actual and the plan in real time. By studying the data on volume and profits, the company can adapt production and operating activities over time based on the reflected data and analyze which factors of unit sales price, sales quantity, variable cost and variation of fixed costs, which are not are beneficial to the company's profit, and the company It is possible to formulate a series of appropriate development plans after analyzing the data to plan a more effective company operating plan to maintain the company's long-term development. The analysis is of Tangshan Fenghua Ceramics Co., Ltd., one of the small and medium-sized companies. It mainly studies the company's breakeven and target profit. The proportion of revenue is too large, the company's ability to obtain cost information is low, the cost data management problem is outstanding, and the product production cycle is long. , Improve production efficiency, improve the cost management system, control the company's variable costs, speed up the operation of ERP informatization, solve data management problems and pay close attention to price changes during production and operation

Key words: Cost-volume-profit; Break-even; Forecast; Safety; Margin management decisio

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