

毕业论文题目：江西赣能股份公司盈利能力分析

## 摘 要

随着中国经济的不断发展，中国社会的总体用电量也在不断增加。我国的火电上网价格的向下调整取所达到的利润水平降低，发电企业的火力发电面临着前所未有的严峻挑战。电力市场的激烈竞争给电力企业提高自己的盈利能力带来了新的机遇和挑战。因此，对经济背景的下行压力，传统的评价体系的盈利能力和缺乏发电企业适应市场条件下，没有充分反映发电企业的生产经营的实际情况。本文以江西赣能股份有限公司为例，结合公司 2016 — 2018 年的财务数据和报告，系统的分析江西赣能股份有限公司的财务状况，结合杜邦分析法分析赣能的盈利能力，进而针对江西赣能股份有限公司目前的财务状况，指出其存在的问题，并提出一些改进建议。

**关键词：**电力企业；杜邦分析法；盈利能力

## ABSTRACT

And along with the infrastructure construction and improvement of our country, the separation of power plant and power grid has been basically achieved. The transparency of power enterprises has been continuously improved, and power market transactions have become more and more active. From the stock market, it can be seen that power companies are constantly listing and new power systems are forming. Electric power industry is the most basic industry in China. Therefore, the sustainable and healthy development of electric power enterprises plays an important role in the development of our national economy. With the rapid development of China's economy, there is a higher demand for electricity, and the consumption of electricity is also increasing. This paper takes Jiangxi Ganneng Co., Ltd as an example, combined with the company 2016-2018. The financial data and reports of Jiangxi Ganneng Co., Ltd., the financial situation of Jiangxi Ganneng Co., Ltd., combined with DuPont analysis method, are used to analyze the profitability of Ganneng, and then aim at the current financial situation of Jiangxi Ganneng Co., Ltd. Analyze the problems existing in the company and give suggestions for improvement.

**Keywords:** Electric power enterprise; DuPont analysis method; Profitabilit

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