

本量利分析在化工企业的应用—以永胜化工为例

摘 要

化工企业在我国经济组成部分里扮演着重要的角色。它是指通过企业的化工装置把原料加工成化工产品。近年来，我国化工企业的表现普遍不佳，主要是因为成本高和生产品效率低下的原因。化工企业只重视购进什么样的机器设备，忽视了生产什么样的产品，成产多少产品；并且没有关注到市场的变化，导致因为产品结构的不合理，消耗物料过多从而使得企业效益低下。近几年来，顾客的需求越来越多，对产品品质、价格的要求也越来越高，使得化工企业在市场上越来越不适应。

本论文运用了文献研究、案例分析、访谈等科学规范的研究方法。本论文首先确定了永胜化工公司的成本性态，再对成本性态进行敏感性分析和盈亏平衡分析最后针对企业现况给出决策方案。本量利分析法管理会计用于进行产品方案决策的一种重要方法，是管理企业的一种十分实用的方法，在企业日常经营管理中发挥着重要的作用。将本量利分析法应用于生产多种产品的企业，可以得到收入、成本、利润之间的关系，还可以得到各种因素的敏感度，从而找到切入点，找到提高企业的效益的方案。

关键词：本量利分析；成本；产量；利润；生产决策

ABSTRACT

The chemical industry plays an important role in China's economic composition, which means that raw materials are processed into chemical products through the chemical devices of the factory. In recent years, China's chemical industry in general has not worked well, It is mainly because of high production cost and low efficiency. Chemical enterprises only pay attention to the purchase of machinery and equipment, ignoring the problems in the production process. What is production and how much is production? We didn't pay attention to the changes in the market, resulting in unreasonable product structure and excessive material consumption, This reduces the efficiency of enterprises. In recent years, with the growth of consumer demand, product quality and price requirements are becoming higher and higher. Therefore, the chemical industry is becoming more and more unsuitable for the market.

This paper uses scientific and standard research methods such as literature research, case analysis, interview, etc. In this paper, firstly, the cost behavior of Yongsheng chemical company is determined, and then the sensitivity analysis and break even analysis of the cost behavior are carried out. Finally, a determined study is conducted according to the current state of the company. The scope of the cost benefit analysis is an important method for deciding on production plans. It is a very practical method for management of enterprises and plays an important role in daily operation and management of enterprises. Applying the cost volume profit analysis method to the enterprises that produce many kinds of products, we can get the relationship among income, cost and profit, as well as the sensitivity of various factors, so as to find the breakthrough point and the scheme to improve the efficiency of enterprises.

Keywords:Cost; volume; profit analysis; output; profit

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