农产品加工业上市公司财务绩效与其带动农户增收能力的相关性研究

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摘　要：农产品加工业上市公司作为农业产业化的代表，应重视提高农业生产效率、公司经营绩效，主动承担社会责任，助推农业现代化、组织化发展，带动农民增收。本文对 2009-2018 年间在沪深证券市场上市的 22 家农产品加工业上市公司进行调查，统计经营数据,以此为研究对象。探究上市公司财务绩效与其带动农户增收能力的相关性，以便寻找公司带动农户的有利渠道。首先，对样本公司带动农户的责任履行情况进行了分析总结。其次，对农产品加工业上市公司带动农户增收的国内外文献研究作了整理：目前对于农产品加工业上市公司的财务绩效与带动农户增收能力的关系，有以下两种观点。一是公司财务绩效与其带动农户增收能力正相关。二是短期内公司财务绩效与其带动农户增收能力负相关，长远来看财务绩效与带动农户增收能力正相关。再次，在理论研究的基础上，提出研究假设。基于交易费用理论和共生理论，提出假设 1：农产品加工业上市公司财务绩效与其带动农户增收能力正相关；基于成本效益理论，提出假设 2：农产品加工业上市公司上一期财务绩效与其带动农户增收能力负相关，本期财务绩效与带动农户增收能力正相关。最后，对上市公司 10 年的经营数据做了相关性分析，建立了回归模型。得出结果,农产品加工业上市公司的财务绩效与带动农户增收能力在短期内负相关，长期内正相关。同时对农产品加工业上市公司的发展提出一些建议，农产品加工业上市公司只有持续扩大规模、投入科技、拓宽流通渠道、优化跟踪监管，才能稳定货源，提升初级农产品质量，推动品牌建设。

关键词：农产品加工业　财务绩效 带动农户增收 社会责任

Research on the correlation between the financial performance o f listed agricultural product processing companies and the ability to increase the income of farmers

Abstract: As the representative of agricultural industrialization, the listed agricultural product processing companies should attach importance to improving agricultural production efficiency and operating performance, take the initiative to assume social responsibility, promote agricultural modernization and organizational development, and drive farmers' income. In this paper, 22 listed agricultural product processing companies listed on the Shanghai and shenzhen stock exchanges from 2009 to 2018 were taken as the research objects, and the business data of the companies were sorted out to explore the correlation between the financial performance of the listed companies and their ability to increase rural household income, so as to find favorable channels for the companies to promote rural households. First of all, the paper analyzes and summarizes the responsibility performance of the sample company. Secondly, the domestic and foreign literature research on agricultural product processing industry listed companies to increase farmers' income was sorted out. Currently, there are two views on the relationship between the financial performance of agricultural product processing industry listed companies and the ability to increase farmers' income. First, the company's financial performance is positively correlated with its ability to increase rural household income. Second, in the short term, financial performance is negatively correlated with the ability to increase rural household income, while in the long term, financial performance is positively correlated with the ability to increase rural household income. Thirdly, on the basis of theoretical research, the research hypothesis is proposed. Based on transaction cost theory and symbiosis theory, hypothesis 1 is proposed: financial performance of listed companies in agricultural product processing industry is positively correlated with their ability to increase rural household income; Based on the cost-benefit theory, hypothesis 2 is proposed: the financial performance of the listed agricultural product processing companies in the last phase is negatively correlated with their ability to increase rural household income, while the financial performance of the current period is positively correlated with their ability to increase rural household income. Finally, correlation analysis and regression analysis were conducted based on the operating data of listed companies from 2009 to 2018, and the results showed that the current financial performance of listed companies in agricultural product processing industry was positively correlated with the ability to increase rural household income. At the same time, some Suggestions are put forward for the development of listed companies in the agricultural product processing industry. Only by continuously expanding the scale, investing in science and technology, expanding the circulation channels, and optimizing the tracking supervision, can the listed companies in the agricultural product processing industry stabilize the supply of goods, improve the quality of primary agricultural products, and promote brand building.

Key words: agricultural product processing industry ;financial performance;driving farmers' income increase.

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