

本量利分析在企业中的应用—以哈尔滨中禾塑料制品厂为例

目

摘 要

本论文主要是从以本量利分析进行展开研究，通过对盈亏平衡，边际贡献还有目标利润的研究，发现了预期利润和实际利润存在差异，盈亏平衡点选择导致对利润产生了影响，人员管理不规范，致使质量控制达不到标准，有可能使企业造成亏损，为了能更好的解决产生的问题，因此我们在综合指标和变动因素进行了控制使其达到利润最大化，选择更加高效率的盈亏平衡点，对质量控制更加严格把控。而随着经济体系的演变，目前企业自给自足状况使得企业本身更加注重对生产业务的预测，而生产业务的前提是盈利，在这样以知识经济为基础，不断变化的社会环境中相互竞争日益激烈的情况下，企业要想无限期地留在社会主义市场经济中，并实现生存目标、发展和获利能力，管理决策是特别重要的，良好的决策是与一个企业的生存和发展息息相关的。企业在做出商业决定时应谨慎从事，根据企业的实际情况，并利用科学方法进行分析、研究、预测，然后做出决定。

本量利分析是在企业中运用最多的一种方法，无论是在企业销售商品的成本效益中，还是在财务信息的其他领域，在一定程度范围内，都为企业的会计管理提供了方法和理论支点。在财务信息的提取和汇总中，本量利分析在管理者管理企业时提供了发展目标，为管理者做出相应的经济决策提供了有力保证。

关键词：本量利分析；管理决策；边际贡献

ABSTRACT

With the evolution of economic system, the current self-sufficient situation of enterprises makes enterprises pay more attention to the prediction of production business, and the premise of production business is profitability. In such a social and economic environment, which is based on knowledge economy and the unprecedented acceleration of economic globalization, knowledge and information, in the context of the increasingly complex and fierce competition among enterprises, If an enterprise wants to stay in the socialist market economy indefinitely and achieve its survival goal, development and profitability, management decision-making is particularly important, and good decision-making is closely related to the survival and development of an enterprise. When making business decisions, enterprises should be careful to make decisions, according to the actual situation of the enterprise, and use scientific methods for analysis, research, prediction, and then make decisions.

CVP analysis is one of the widely used method, is based on variable cost calculation, on the basis of graphics and accounting model in mathematical mode to reflect the unit price, volume, net sales, variable cost and fixed cost, the break-even point, correlation between variables, such as profits, make corresponding economic decision making and planning for managers to provide the necessary financial information of a quantitative analysis method.

Cost-volume analysis focuses on the study of the quantitative relationship between product sales volume, sales price, cost and profit. The principles and methods it provides are widely used in management accounting, and it is an important tool for enterprises to make decisions, plan, control and analyze.

Keywords: cost-volume analysis ; Management decision ; marginal contribution

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