

基于杜邦财务分析法分析公司盈利能力以张家口金东贸易有限公司为例

摘 要

对于大多数公司而言，公司的获得利润能力则以盈利多少为代表，而公司的盈利能力可使用财务指标来分析，由于财务指标较多，所以通常选用一种财务指标即可，但是一种财务指标难免因数据较少会有片面性的缺点，因此用这种传统的方法评估公司盈利能力会有缺陷。杜邦的财务分析系统是一种全面的财务分析方法，主要是通过将业务绩效和财务状况结合起来分析。企业的获利能力可以更准确地确定公司的获利水平。

介绍需要的相关理论知识，了解杜邦财务分析方法的理论和依据，接下来借鉴国内外学者的研究经验，对杜邦的财务分析方法进行研究，再结合张家口金东贸易有限公司的现状发展情况，对该公司的盈利能力采取杜邦的财务分析方法进行分析，研究分析过程中发现张家口金东贸易有限公司存在以下几个问题，比如成本费用增长速度过快，存货周转率水平较低，应收账款周转率水平较差和财务杠杆未充分利用等，对于张家口金东贸易有限公司盈利能力存在的这些问题，给出公司成本管理，建立科学存货管理制度，制定合理制度，公司财务系统和公司资本结构优化等措施建议。

关键词:盈利能力；杜邦财务分析体系；业务绩效；财务比率

Abstract

For most companies, a company's profit is represented by its profits. Traditional profitability methods typically use only one financial measure for evaluation and research, but lack of comprehensiveness makes it difficult to systematically analyze a company's earnings. DuPont's financial appraisal system is a comprehensive financial analysis method that evaluates a company's profitability primarily by incorporating financial conditions and conditions. Analyzing company profitability not only analyzes the company's past and present growth, but also predicts the company's future growth and how much it will benefit in the future, so the company's profitability level will may be more accurately identified. You can decide.

Introduce the relevant theoretical knowledge needed, understand the concept and theoretical basis of dupont financial analysis method, and then use the research experience of domestic and foreign scholars for reference to study dupont's financial analysis method, combined with the current situation of Zhangjiakou Jindong Trading Co. , Ltd. , the profitability of the company is analyzed by Du Pont's financial analysis method, in the course of research and analysis, we found the following problems in Zhangjiakou Jindong Trading Co. , Ltd. . For example, the rate of cost increase is too fast and the level of inventory turnover is low, due to the poor level of turnover of accounts receivable and insufficient use of financial leverage, this paper gives some problems existing in the profitability of Zhangjiakou Jindong Trading Co. , Ltd. , such as the cost management of the company, the establishment of a scientific inventory management system and the formulation of a reasonable system, financial System and capital structure optimization of the company and other measures.

Key words: profitability; DuPont financial analysis system; business performance financial ratios

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