

摘 要

信息时代的前进,市场经济的腾飞,我国建筑业的发展也迎来了新的春天,但国际市场竞争也是处于了水深火热之中,企业想要在巨大的压力漩涡之中不随风而倒,就需要一套科学合理的战略,来帮助企业获得更大的经济效益。经济效益保障企业可以生存,其中低成本战略和企业的关系最为密切。低成本战略可以帮助企业先人一步,赢得先机,低成本战略占有很大理论的优势,如果应用的好,将成为使企业的制胜法宝。价值链分析在整体中是十分重要的,是所有步骤中最重要的一步,对战略成本管理的全局,有着举足轻重的地位。本选题依靠低成本发展战略的成本管理的理念,把价值链分析的基础理论应用于北京洁诚的日常成本管理之中,促使低成本管理理论向着更加规范性和战略性的方向发展。

本文主要从战略成本管理出发,采用文献分析法,案例法等各种方法,结合了北京洁诚的具体问题,进行具体分析,提出问题,然后充分发挥桑克模式理论作用,进行科学合理的战略研究,最终为北京洁诚建筑工程有限公司提出改进建议。

关键词: 价值链; 低成本; 发展战略; 成本管理

ABSTRACT

In the information age, the market economy is taking off, and the development of China construction has also ushered in a new market development opportunity, it has also brought more fierce competition in the international market. A set of scientific and reasonable strategies is needed to help enterprises obtain greater economic benefits. Economic benefits ensure that the enterprise can survive, and the low-cost strategy has the closest relationship with the enterprise. The low-cost strategy can help the enterprise to take the lead and win the opportunity, so the low-cost strategy has a great advantage. If it is well applied. Value chain analysis is very important in the whole, it is the most important step among all steps, and it plays an important role in the overall strategic cost management. This topic relies on the concept of cost management for low-cost development strategies, and applies the basic theory of value chain analysis to the daily cost management of Beijing Jiecheng, which promotes the development of low-cost management theory in a more standardized and strategic direction.

This article mainly starts from strategic cost management, employ the literary works analysis, combined with the specific analysis of Beijing Jiecheng Construction Engineering Co., Ltd., and raises the problem, then uses Sangke model theory to carry out strategic analysis, and finally Beijing Jiecheng Construction Co., Ltd. put forward suggestions for improvement.

Key words: value chain; low cost ;development strategic ;cost management

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