长城汽车的哈佛框架分析

摘　要

　　伴随中国经济的飞速发展，中国经济结构不断完善，汽车行业在我国制造业中举足轻重。据中国汽车工业协会统计分析，2018 年 1-12 月，汽车产销同比均呈小幅下降，降幅比 1-11 月略有扩大。1-12 月，汽车产销 2780.92 万辆和 2808.06 万辆，同比下降 4.16%和 2.76%。其中乘用车产销 2352.94 万辆和 2370.98 万辆，同比下降 5.15%和 4.08%；商用车产销 427.98 万辆和 437.08 万辆，同比增长 1.69%和 5.05%。国内共生产汽车 2780.9 万辆，销量 2808.1 万辆。

　　长城汽车作为我过知名自主汽车制造品牌，伴随哈佛系列的出世，一路上升，特别是凭借哈佛 H6 在大众市场赚取很大的反响，在日趋平稳的今天，长城汽车需要新形势下的财务分析，本文就是长城汽车与哈佛框架相互结合的分析。

　　哈佛框架分析对于企业的财务分析综合传统会计数据分析和非财务会计数据的分析方法。对企业全方位精准反映状况有着无可厚非的作用。文章依托于哈佛框架下的四个维度与长城汽车建立联系，对长城汽车战略、会计、财务分析，相互联系，同时引申出企业前景，对企业尽心深入解剖，对其问题提出建议，站在世界大洪流中，定位自身，提高企业竞争力。

关键词 ：制造业；哈佛框架分析；财务分析

Harvard Framework Analysis of the Great Wall Motors

Abstract

With the rapid development of China's economy and the continuous improvement of China's economic structure, the automobile industry plays an important role in China's manufacturing industry. According to the statistics and analysis of the China Association of Automobile Industry, from January to December 2018, the automobile production and sales showed a slight decrease compared with the same period of the previous year, with a slight increase compared with January to November. From January to December, car production and sales were 27.892 million and 28.806 million, down 4.16% and 2.76% year on year. Among them, the production and sales of passenger cars were 23.5294 million and 23.798 million, down 5.15% and 4.08% year on year. Commercial vehicle production and sales reached 4.278 million and 4.708 million, up 1.69% and 5.05% year on year. A total of 27.809 million cars were produced in China, with sales of 28.081 million.

As a well-known independent automobile manufacturing brand, Great Wall Motors has been rising all the way with the birth of Harvard series, especially with Harvard H6 earning a great response in the mass market. Today, Great Wall Motors needs financial analysis under the new situation. This article is an analysis of the combination of Great Wall Motors and Harvard framework.

Harvard Framework Analysis combines traditional accounting data analysis and non-financial accounting data analysis methods for financial analysis of enterprises. Accurate and all-round reflection on enterprises

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