

# 本量利分析在中小企业的运用研究——以河北阜城县国栋机械厂为例

## 摘 要

随着我国市场经济的持续发展，我国中小企业经营方式呈现出向现代化、高效率的方向迈进，导致企业对成本利润的需求控制有了新的变化，中小企业需要建立综合性管理方式来保障企业在市场环境中的竞争优势。因此，中小企业需要寻求新的方法来确保企业的生存、持续发展和长期获利。

当前，企业在经营管理的过程当中，本量利分析是企业决策管理的重要模型。因此，本量利分析方法的应用范围更加广泛。该论文研究了我国中小企业在实际应用中本量利分析存在的问题，并结合河北阜城国栋机械厂的实际案例进行动态本量利分析，找出目标利润和实际利润产生偏差的根源，利用国内外先进的解决措施和经验，寻求改进的对策。

**关键词：**本量利分析；成本控制；盈亏平衡点

## ABSTRACT

With the continuous development of China's market economy, the operation mode of China's small and medium-sized enterprises is marching toward the direction of modernization and high efficiency, which leads to new changes in enterprises' demand control of cost and profit. Therefore, small and medium-sized enterprises need to establish a comprehensive management mode to guarantee their competitive advantages in the market environment. Therefore, small and medium-sized need to seek new ways to ensure their survival, sustainable development and long-term profits.

At present, cost-volume-profit analysis is an important model of enterprise decision management in the process of business management. Therefore, the application scope of quantitative analysis method is more extensive. This paper studies the problems of CVP analysis in the practical application of China's small and medium-sized enterprises, and makes a dynamic cost volume profit analysis based on the actual case of Guodong machinery factory in Fucheng, Hebei Province, to find out the source of the deviation between the target profit and the actual profit, and to seek the improvement countermeasures by using the advanced solutions and experience at home and abroad.

**Key words:** cost volume and profit analysis;cost control;break even point

以上内容仅为本文档的试下载部分，为可阅读页数的一半内容。如要下载或阅读全文，请访问：<https://d.book118.com/027020055154006131>