

公司的盈利质量分析—以上海浦东临港开元大酒店为例

摘要

在经济全球化的时代，服务业的发展也越来越快，时至今日，我国对服务业的重视越来越明显，而作为服务业支柱的酒店行业也在其中。特别是 2008 年，我国的酒店行业达到了百家争鸣的白热化阶段。截止到 2018 年，全国星级酒店统计管理系统中共有星级酒店 10782 家，总实现营收 538.08 亿元，其中餐饮收入为 206.03 亿元，占营业收入的 38.29%，客房收入为 262.42 亿元，占营业收入的 48.77%；相比 2008 年共有 14099 家酒店企业，实现营业收入 692.81 亿元，有了明显的下滑趋向。以此同时，随着“地球村”的发展，许多的外资企业进入我国，我国本土的酒店竞争也在增强。所以为了增加酒店的竞争力，确保酒店能稳定向前发展，酒店的盈利水平就受到了越来越多的关注。通过研究酒店的盈利质量和影响盈利质量的各种因素，才可以提高酒店的盈利质量。

本文通过案例分析法，首先从近几年的营业数据进行分析，从成长性指标和盈利性指标及主营业务竞争力等多个方面对上海浦东临港开元大酒店的盈利质量进行分析统计，并通过与同行业酒店之间的对比，以及酒店自身的比对，对酒店的盈利质量进行系统有效的分析，并作出自己的见解

关键词：盈利质量；酒店；成长性；盈利性

Analysis of the Profit Quality of the Company: A Case Study of Shanghai Pudong Linkang Kaiyuan Hotel

Abstract

Since the reform and opening up, with the rapid development of our country's economy and the prosperity of tourism, our country's hotel industry has been supported by the national policy and has received unprecedented development. Especially in 2008, our country's hotel industry has reached a heated stage of contending. As of 2018, there are 10,782 star hotels in the National star hotel statistical management system, with a total revenue of 53.808 billion yuan, of which catering revenue is 20.603 billion yuan, accounting for 38.29 % of operating income, and room income is 26.242 billion yuan, accounting for 48.77 % of operating income; Compared with a total of 14,099 hotel companies in 2008, the operating income of 69.281 billion yuan has been significantly declining. At the same time, with the development of the "global village", many foreign companies have entered China, and the competition for hotels in China is also increasing. Therefore, in order to increase the competitiveness of the hotel and ensure that the hotel can develop steadily, the hotel's profit level has received more and more attention. The profit quality of the hotel can be improved by studying the profit quality of the hotel and the factors that affect the profit quality.

Through case analysis, this paper analyzes the business data in recent years, analyzes the profit quality of Shanghai Pudong Linkang Kaiyuan Hotel from two aspects: growth index and profitability index, and compares it with the hotels in the same industry. As well as the hotel's own comparison, the hotel's profit quality is systematically and effectively analyzed and made its own opinions.

Keywords: Earnings quality; Hotel; Growth; Profitability

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