

白酒酿造行业上市公司盈利能力分析
——以贵州茅台为例

**Profitability Analysis of Listed
Companies in Liquor Brewing
Industry
——A Case Study of Kweichow
Moutai Company**

摘 要

财务指标能够反映企业的经营状况，不同财务指标，能够反映的具体点不同，具体到企业经营的管理水平，可以采用盈利能力指标来进行分析评价。企业是以盈利为目标，因此，企业的所有的经营活动，都是以帮助公司盈利作为目标。但与此同时，这些经营活动又会引起公司成本及利润的变化，因此，通过对公司相关活动的分析，测算其盈利能力，能够帮助企业分析经营状况，提前发现问题，最终根据各项指标有的放矢，提出解决办法，最终提高企业的盈利能力。

具体到白酒行业，由于营改增及原材料涨价等因素，白酒酿造行业的经营成本逐渐升高，再加上八项规定对高端白酒消费的影响，整个白酒行业进入了白热化的竞争局面。因此本文采用案例分析法，结合白酒酿造行业发展现状，以贵州茅台为研究对象，深入分析白酒酿造行业盈利能力方面存在的问题并为白酒酿造行业上市公司提高盈利能力提出相应的建议。通过分析财务指标和白酒酿造行业盈利能力之间的关联性有利于促进白酒酿造行业的健康发展，对于其他行业，尤其是一些传统制造业走出困境也具有一定的借鉴意义。

关键词：白酒行业 盈利能力 财务指标

Abstract

Financial indicators can reflect the business status of the enterprise. Different financial indicators can reflect different specific points. Specific to the management level of the enterprise's operation, profitability indicators can be used for analysis and evaluation. An enterprise is aiming at profitability. Therefore, all business activities of an enterprise are aimed at helping the company to make profits. But at the same time, these business activities will cause changes in the company's costs and profits. Therefore, by analyzing the company's related activities and measuring its profitability, it can help companies analyze the business situation, find problems in advance, and finally target according to various indicators. , Propose solutions, and ultimately improve the profitability of the enterprise.

Specific to the liquor industry, due to factors such as increased business reforms and raw material price increases, the operating costs of the liquor brewing industry have gradually increased, coupled with the impact of eight regulations on high-end liquor consumption, the entire liquor industry has entered a fierce competition. Therefore, this paper adopts a case analysis method, combined with the development status of the liquor brewing industry, and takes Maotai in Guizhou as the research object to deeply analyze the problems in the profitability of the liquor brewing industry and make corresponding suggestions for the listed companies to improve the profitability of the liquor brewing industry. By analyzing the correlation between financial indicators and the profitability of the liquor brewing industry, it is conducive to promoting the healthy development of the liquor brewing industry.

Key words: Liquor industry profitability financial indicators

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