

天润乳业的营运能力分析

**Analysis of Tianrun Dairy Industry 's
Operation Capability**

摘要

营运能力是指企业的财务状况和经营能力的反映。营运能力分析是利用财务数据和指标来判断企业管理效率和资产运营的效率。企业的营运能力在企业的生产和运营过程中起到了重要作用，良好的营运能力能加快资产的利用率，减少企业资产和各项资源的占用。乳制品行业属于民生行业，在提高我国人民身体素质和生活质量方面有着重要作用。与此同时，乳制品行业还对我国畜牧业、农副业等产业有较大的带动作用，对于我国经济和社会发展也具有重要的推动作用。从这个角度出发，有必要对乳制品行业企业进行研究，探究其营运能力，促进乳制品行业企业的健康发展。本文便以此为出发点，选择国内知名乳制品企业天润乳业为案例，对乳制品行业的营运能力进行探究。本文首先介绍了营运能力概念和指标，重点对天润乳业的营运能力指标和同行业间营运能力进行了对比分析，找出了天润乳业营运能力中的不足，并进行了原因分析。最后，本文提出了相关建议，以供企业参考。

关键词：营运能力 指标分析 天润乳业

Abstract

Operation ability refers to the reflection of the financial status and operation ability of an enterprise. Operational capability analysis is to use financial data and indicators to judge the efficiency of enterprise management and asset operation. The operation ability of an enterprise plays an important role in the production and operation of an enterprise. A good operation ability can speed up the utilization of assets and reduce the occupation of assets and resources of an enterprise. Dairy industry belongs to people's livelihood industry, which plays an important role in improving people's physical quality and life quality. At the same time, the dairy industry also has a greater role in promoting animal husbandry, agricultural and sideline industries, and also plays an important role in promoting the economic and social development of our country. From this point of view, it is necessary to study the dairy industry enterprises, explore their operating capacity, and promote the healthy development of dairy industry enterprises. Based on this point, this paper chooses Tianrun Dairy Industry, a famous dairy enterprise in China, as a case to explore the operation capacity of dairy industry. Firstly, this paper introduces the concept and index of operation capability, and focuses on the comparative analysis of the operation capability index of Tianrun Dairy Industry and that of the same industry. Secondly, this paper finds out the deficiencies in the operation capacity of Tianrun Dairy Industry and analyzes the reasons. Finally, this paper puts forward some suggestions for the reference of enterprises.

Keyword: operating capability index analysis Tianrun Dairy Industry

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