

# 云南锺业盈利能力的分析

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# 云南锗业盈利能力的分析

## 摘要

锗行业是中国的有色金属行业中的一个重要组成部分，其应用广泛，逐渐成为当代航空、信息通信、当代军事及新能源等诸多高新技术领域不能或缺的战略性稀有金属资源。云南锗业作为锗本行颇具代表性的企业，具有很强的研究价值，本文的探究过程：首先，通过对中国知网等网络资源进行数据汇集，查阅海内外的文献及资料，归纳总结已研究成果，为论文的创作提供了相关的理论参考。其次，由于传统的盈利能力说明方式只是对企业单一指标的分析，缺乏指标间的互相关联，没有形成一个完整的分析系统，因此不能完整的评级企业的盈利能力，所以本文的研究方式是：先对云南锗业的盈利能力做出一般分析，了解云南锗业目前的现状，以利润现金流量比、每股经营现金流、应收账款账龄为代表性指标，先分析云南锗业获取利润能力的质量，然后把杜邦分析作为主线去层层分解指标，综合及深入的研究盈利能力的数目，最后经过这些研究分析判断出云南锗业存在的问题，再根据现有的问题寻找到相应的解决办法。

本文通过对云南锗业盈利能力的研究，发现云南锗业盈利持久性和稳定性低下、盈利质量低下，在费用控制、应收账款管理方面存在不足。针对这些不足和存在的问题建议出相应的对策，供给企业经营管理层借鉴，同时也能给锗行业的规划发展以参考。

**关键词：** 盈利能力 净资产收益率 杜邦分析 盈利质量

# Profitability analysis of yunnan germanium industry

## Abstract

The germanium industry is an important part of China's non-ferrous metals industry. Its wide application has gradually become a strategic rare metal resource that cannot be lacked in many high-tech fields such as contemporary aviation, information and communication, contemporary military and new energy. As a representative enterprise of the Bank of China, Yunnan Yiye has a strong research value. The exploration process of this paper: Firstly, through the collection of data from China Knowledge Network and other network resources, the literature and materials at home and abroad are reviewed. The research results provide relevant theoretical references for the creation of the thesis. Secondly, because the traditional profitability explanation method is only the analysis of the single indicator of the enterprise, the lack of correlation between the indicators, and the formation of a complete analysis system, it is impossible to fully rate the profitability of the enterprise. Therefore, the research method of this paper is: Make a general analysis of the profitability of Yunnan Haoye, understand the current status of Yunnan Haoye, and analyze the profitability of cash flow, cash flow per share, and accounts receivable as a representative indicator. The quality of the ability, then DuPont analysis as the main line to decompose the indicators, comprehensive and in-depth study of the number of profitability, and finally through these research and analysis to determine the problems of Yunnan's industry, and then find the corresponding problems based on existing problems Solution.

Based on the study of yunnan germanium industry's profitability, this paper finds that yunnan germanium industry's profitability is low in durability, stability, quality, cost control and receivables management. In view of these deficiencies and the existing problems, the corresponding countermeasures are proposed, which can be used for reference by the management of enterprises and the planning and development of germanium industry.

**Key words:** profitability return on net assets DuPont analysis profitability qualit

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