Cost Management Problem of Coal Enterprise Under Low Carbon Economy

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ABSTRACT: Our energy future trend is new green low carbon energy, low carbon development of coal enterprises is not only the objective demand of environmental protection, energy conservation and emissions reduction, but also the internal needed to realize the sustainable development of coal enterprises. Under the background of low-carbon economy, the coal enterprise how to through effective cost management, to improve enterprise production efficiency, reduce production costs, walk the road of sustainable development, is in transformation and upgrading of developing coal enterprises have to think and solve the problem.

1 INTRODUCTION

Low carbon economy is a kind of low pollution, low emissions, low energy consumption as the main characteristics of the economic development pattern. The pattern is a kind of pursuit of the harmonious economic development and ecological environment protection and win-win development pattern, complied with the world today is to protect the earth, advocating the mainstream trend of green environmental protection, which is also an inevitable choice for China’s future economic development. Development of low-carbon economy has become the most countries to cope with global warming, protect the energy security, and promote the sustainable development of human important strategic way. Coal enterprises, an important component in our country industry, are the important foundation of the national economic development and support. They play an important role in the whole social and economic development. However, at the same time of promoting China’s economic development, achieving economic and social benefits, coal enterprises also contributed to the larger environment pollution and resource waste. In the next few years, under the concept of low carbon environmental protection, clean and non-polluting electric energy will be applied more widely, based on the demand growth continues to slow, coal enterprises in our country is restrained by the increasing pressure to reduce emissions. The profound change of the coal industry will give the rising cost of coal enterprise further increase the pressure on development and other challenges. Coal enterprises only accelerate transformation of the mode of enterprise development and development philosophy, adhere to the transformation and upgrading the road of innovation and development of low carbon development, strengthen quality management, to improve the market competitiveness of enterprises, so as to realize sustainable development.
2 LOW CARBON ECONOMY AND ENTERPRISE COST MANAGEMENT

Cost management is an important part of enterprise management, its meaning is the enterprise in the production and operation of the specific practice, from a strategic height, the cost of enterprise accounting, analysis, decision-making and control management behavior. Enterprise cost management is an all-round, multi-angle, break through the boundary of a kind of management model, mainly including cost planning, cost calculation, cost control and performance evaluation. It through mobilizing the enthusiasm of members of the enterprise, on the basis of guarantee the quality of products, to effectively manage the enterprise production and operation of each link, to achieve the minimum production input to obtain the biggest benefit in return. Comprehensive, systematic and scientific cost management and to promote savings to increase production, improve production efficiency and strengthen economic accounting, improve enterprise management ability and profitability has the vital significance.

In the short term, the development of low carbon economy is likely to increase the cost of enterprise, because in the development of low-carbon economy, enterprises need to its production process, technology or product performance. For example, coal enterprises should according to the relevant national policy was carried out on the emission of flue gas desulfurization process, to reduce emissions of sulfur dioxide, and the desulfurization equipment investment cost, will be in early increase the cost of enterprise. But, in the long run, the development of low carbon economy can effectively reduce the enterprise cost, realize the benign development of the enterprise. New energy, low-carbon technologies, such as environmental governance of a batch of green core technology research has made the very big breakthrough, promote industrialization degree is higher, it also for the enterprise comprehensive use of low carbon technology, the construction of low carbon industry laid a solid foundation. Moreover, countries have been vigorously support the development of the enterprise low carbon road, also for enterprises to implement low-carbon technologies to create a good external environment, become the strong power of energy saving and emission reduction.

3 THE MAIN CHARACTERISTIC OF THE COAL ENTERPRISE COST

Compared to other companies, the cost of coal enterprises mainly has the following features:

3.1 Coal production costs do not make product entity

Coal enterprises in the process of production cost of the cost of materials, just to create a normal work condition and configuration of auxiliary input, entity does not form the real products, and to promote product form only. Generally speaking, the material cost accounts for only 25% of the total cost of the raw coal production, for example, supporting supplies, pit generation prod-
uct, some materials, such as orbit, after recycling processing, also can be used for a second. This part of the material can save big money.

3.2 Pay cost accounts for a large proportion in the total cost

Coal enterprises make labor-intensive enterprises, the number of workers, and as a result of the coal industry production and working environment is bad, the intensity of labor is very big, workers working fixed number of year is short, so workers compensation are relatively high in other industries, the worker compensation costs in occupied nearly 50% of the proportion in the total cost. From the perspective of the cost savings and the safe production of coal enterprises only through improve the level of mechanization of industry, to improve labor efficiency.

3.3 Geological structure, storage conditions and capacity can increase the cost of coal production

Because the production cost is vulnerable to the depth of the coal seam, the stand or fall of roof and floor, the influence of various factors such as geological structure. In order to maintain normal production, improve the safety of operation, have to take some such as ventilation, waterproof, prevent the gas, dust and other auxiliary production, measures to prevent flood, fire, help, fault, gas, coal dust, roof caving accident appear, such as the prevention of accidents of investment, will increase the cost of coal production.

4 COAL ENTERPRISES UNDER LOW CARBON ECONOMY MEASURES TO ENHANCE THE LEVEL OF COST MANAGEMENT

4.1 Set up cost management vision, improve the efficiency of the cost management consciousness

Coal enterprise cost management, to insist on economic benefit, social benefit and ecological benefit as the core, not because of local interests and ignore the enterprise's overall interests and long-term benefits, therefore, the coal enterprises should from the global and the whole break, sets up the comprehensive cost management idea and consciousness, subdividing the enterprise's overall business objectives and make every point of production and operation according to the can depend on, then, then the target task decomposition to each staff, to establish "transverse to the edge, the longitudinal exactly" target responsibility system, shall apply a single-level parallel assessment level 1, level 1 responsible for the level of management, so as to stimulate the vitality of enterprises, constantly in high benefit on the basis of optimizing cost management mode.
4.2 The introduction of advanced production technology, through the technology to reduce the cost

Coal enterprises should formulate scientific resource development plan, assignments through continuous introduction of advanced production technology, strengthening technological innovation, to improve the technological content of product. Using new materials and new technology, to improve the level of a gleam of mining of the worker, update equipment, improve the blasting, cut, and into the lane technology content, reduce the enterprise production cost. To build a low carbon technology supporting system, the use of low carbon technology to maximize resource conservation, improve the level of resources recycling, so as to achieve the goal of cost control. To optimize performance evaluation mode, establish the financial evaluation system to promote the development of low carbon economy, green financial accounting, make the enterprise to win at the same time, to maximize the economic benefit of also can maximize enterprise social and ecological benefits.

4.3 Strengthen the coal production process management, improve the utilization rate of resources

The first is the application by "efficient coal mining technology, mining" water ", "filling", "coal and gas, mining technology; improve the efficiency of exploitation of coal resources. The second is to improve the measuring precision, to improve the coal production process, scientific planning of production in the roadway layout, innovation, reduce ten thousand tons of drayage rate, such as a variety of ways, to reduce the tunneling and mining engineering cost. It is according to the market demand to develop a plan of mining. The roadway drayage if mine pressure integral stability can choose driving speed, the lower cost of equipment.

4.4 Take effective measures to control ancillary costs

Scientific and reasonable control of auxiliary cost is the necessary condition to continuously reduce the overall cost. In the coal mining, roadway and one is to use of coal gangue to fill goads, reduced environmental pollution from roots, thereby reducing corporate investment in environmental protection. The second is to change the way in vulgar mining, the mine mining and coal seam mining, the coal seam intermittently in order to effectively protect the surface water leakage, control or slow down the surface subsidence, avoid more peripheral resources compensatory spending. Third, we need to promptly and accurately grasp the market dynamics, optimization of product structure, to increase the marketable coal products; Innovation of extraction technology and washing and processing technology, reduce the cost of tons of coal washing.
4.5 Establish a cost control as the core to evaluate mechanism

In the enterprise cost management, assessment is a very important part of the assessment mechanism, through the performance assessment of enterprise can discover the problems existing in the operation and management and take effective measures to improve and promote the smooth realization of the goal cost budget. Coal enterprises to implement total factor of the whole process cost management, cost management responsibility system and take grading type, according to the company, the production of mine, area team, team step by step to review assessment, each level is responsible for the allocation of responsibility cost at the next higher level. On a regular basis to implement to examine the economic indicators, the main responsibility to the strict cash, rewards and punishments and clear, to mobilize the staff's work enthusiasm and sense of responsibility.

5 SUMMARY

Low-carbon development is the only way for the development of the global economy. Under the background of low-carbon economy, the coal enterprise only pay attention to the importance of enterprise cost management and, in the process of production, cost management method and system through innovation, constantly using the methods of cost management, skill instruction costs change, earnestly implement total cost management responsibility mechanism, to improve the level of cost management, reduce the production cost, enhance the level of corporate profits, profit ability, for the coal enterprise sustainable development ram set a solid foundation.

ACKNOWLEDGEMENTS

This work was financially supported by the China coal industry association for science and technology research guidance planning project in 2013 (MTKJ2013-370); Soft science research project of Shandong province in 2013 (2011 rkga1023)

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