

Enterprise Cost Management in Low Carbon Economy

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Abstract: With the rapid economic development of globalization, global warming has gradually intensified, and the fundamental problems of human development and survival have gradually been exposed. Based on the systematic research and practical ideas of low-carbon economy, this article applies the concept of environmental cost system management of socialist low-carbon economy to the actual environmental protection and cost management of enterprises, and proposes a new method and way. And from a low-carbon perspective, the main reasons and practices that may cause some problems in the actual environmental protection and cost control management of enterprises in a low-carbon economy are analyzed and summarized. A series of improvement measures and perfect methods are put forward for the research and practice of enterprise environmental protection and cost control management. Therefore, it has made important reference value for the research and development of environmental cost management of various enterprises based on low-carbon economy.

Introduction

For a long time in the past, the theoretical research of cost management has a strong social one-sidedness. The exploration of cost management in the economic and social fields is more thorough and complete, and the cost management exploration in the field of protecting nature and ecological environment is relatively backward. In contemporary society, the cost management method that requires the socialist economy to sustain one-sidedly at the expense of natural environment resources has been unable to integrate with modern society, and research on the environmental cost management of enterprises based on the socialist low-carbon economy has gradually become An important research product in the new economic era. In the contemporary society, there are many deficiencies and aspects in the research of environmental cost management of various enterprises based on low-carbon cost economy. Based on these existing problems, this paper proposes separately for the research of environmental cost management of various enterprises in low-carbon economy. Some existing problems were put forward, and some countermeasures were put forward for these existing problems. This paper is of great significance to the research on the management of sustainable development of corporate environment in a socialist low-carbon environmental cost economy.

1. Implications of a low-carbon economy

Compared with the development of the socialist economic model under the old model, the low-carbon economy is better able to adapt to the requirements of the sustainable development model of the socialist sustainable development economy, and control the carbon emissions to promote a win-win situation for environmental protection and economic development. . The low-carbon economy has the following basic elements, and the development process has certain certainty. It is an inevitable product of the globalization and sustainable development of the world economy. It requires the support of modern science and technology, which is reflected in all aspects of our work and life. Work and life are inseparable.

With the development of the industrial revolution and production changes, the external nature of the company has also changed a lot, and the internal structure of the company has changed. During

this period, a new concept of enterprise environment and cost management was introduced. The management of low-carbon enterprise environmental costs has a great connection with the operation and development of our company today and the internal development of our company. With the shortest development time, the least money is spent to achieve the maximum benefits, that is, high-efficiency industries. Improve the strength of the enterprise. In our past society, companies only paid great attention to the cost development of the primary and secondary industries and completely ignored the cost development of the tertiary industry. This kind of enterprise development management method that blindly destroys resources and the environment has been gradually eliminated by this era. And the environmental management cost of enterprises in low-carbon development economy is exactly what this society urgently needs. Injecting low-carbon corporate environmental factors into our corporate environment and cost management will not only bring huge social benefits to the enterprise, but also bring huge economic and social benefits to future corporate development. The environmental management costs of enterprises under low-carbon economic conditions put forward certain requirements and measures for the economic operation of enterprises and their development cost management.

2. Problems in Environmental Cost Management of Enterprises in a Low-Carbon Economy

(A). Lack of carbon emission cost information

The development of the Industrial Revolution brought great economic benefits to human beings, and also made the earth's ecological environment worse. China has made some measures to this end, strictly regulating greenhouse gas emissions in each production link for each enterprise. Take the concept of a low-carbon economy as the only way for every enterprise to develop. Enable enterprises to develop their economy under the guidance of a low-carbon economy.

(B). Inefficient environmental cost control

The phenomenon that society human beings ignore the long-term interests and only see the immediate interests is getting more and more serious. The reason for this phenomenon is that companies blindly demand economic improvement at the expense of the environment. There are the following imperfections in environmental cost control. In the context of a low-carbon economy, companies' environmental protection awareness is getting worse and worse, such as arbitrarily felling and causing plant shortages to play their role in the low-carbon economy, leading to a vicious circle. Enterprises only pay attention to economic benefits. They always use environmentally-damaging things in raw materials. For example, the current traffic volume is increasing, and the accompanying green travel is becoming less and less. In one aspect, it reflects that in today's society, people do not have the concept of environmental protection, let alone develop the corporate environment in a low-carbon economy.

(C). Inadequate disclosure of carbon management information

Insufficient disclosure of carbon management information Now that people are enjoying the benefits of rapid socio-economic development while the economy is developing rapidly, the spiritual and material levels of the people have also been greatly improved; however, from another perspective, people enjoy these There are many benefits that greatly sacrifice the environment in which we depend. Therefore, our company should solve some problems that may exist between the natural environment and the development of our economy as soon as possible. In the future development of our company, we should promote the use of low-carbon development of the economy and cultivate a low human society for the leaders and all employees of the company. The consciousness of the development of the carbon economy has fully developed the low-carbon development theory and system into the daily production and operation of our company. For now, the company's principals and all employees are basically lacking in low-carbon development theory and awareness.

3. Analysis of the Causes of Problems in Enterprise Environmental Cost Management in a Low-Carbon Economy

(A). Influence of corporate culture factors

The old production model rarely incorporated the ideas of green economy, energy saving and emission reduction into the development concept of corporate culture, and there was no environmental awareness, low-carbon values, and sustainable development concept within the enterprise. With the economic development and social progress, enterprises should establish a sustainable development concept and carry out cost management in a low-carbon economy. Not only should the low-carbon economy be a slogan, it should also be engraved in my mind. Start with me and start with the little things around me. For example, companies control carbon emissions at the source and pay attention to environmental benefits when they pay attention to economic benefits. They control carbon emissions while developing the economy, and then better adapt to the development model under the low-carbon economy. Quantitative change is the basis of qualitative change. This requires that companies cannot develop blindly. Instead, they must start with the details and look at the development model of the low-carbon economy and which aspects of the enterprise correspond to them. Environmental protection. And you can't think of seeing only a small face like a blind person, and you think you have seen the entire elephant. Therefore, it is particularly important for companies to increase the promotion of low-carbon culture. And during this period only

Only by strengthening administrative efforts can the smooth operation of low-carbon cultural ideas be guaranteed.

(B). Impact of environmental cost accounting factors

The carbon emissions of contemporary social enterprises are increasing. The combination of low-carbon economy and accounting has become the product of today's social development, and the development of low-carbon economy is inseparable from accounting. In the development of Chinese enterprises, the exploration of low-carbon economy is relatively scarce. There are still many deficiencies in the cost management of enterprises based on a low-carbon economy. There are a lot of frauds in the carbon emissions during the development of enterprises. The lack of awareness of carbon emissions has led to the blind pursuit of economic benefits for enterprise development. Environmental cost accounting factors affect the following two aspects.

(C). Impact of cost control methods

In the development process of enterprise cost management, many companies have ignored carbon emissions and environmental protection, and one-sided requirements for production costs, especially in dealing with some details, many companies blindly require the improvement of economic benefits. Environmental damage during the entire consumption process. During this period, companies even ignored the amount of carbon emissions. Such blind environmental expenditures have restricted their development. In today's society, China's treatment of environmental cost control is still at the surface stage, and it only stays at the level of controlling sewage, natural gas, and exhaust gas. This situation leads to a strong one-sidedness in environmental cost control. In order to achieve the goal of sustainable development, it is necessary to introduce changes in ideas and introduce new ideas. Therefore, the new environmental cost control method has become the product of the development of the times. During this period, many companies did not pay attention to the external environment to the environmental control, and only stayed in the internal production control.

4. Improve environmental cost accounting

In fact, environmental costs are closely related to us. Some actions look small, but they have far-reaching significance. Some paths look trivial, but they are actually important. And these approaches are the concentrated expression of the reasonable and applicable cost value of the enterprise. When it comes to highlighting the word, everyone is no stranger. Enterprises are composed of employees, so not only must companies focus on low-carbon approaches, but

employees must also focus on low-carbon behaviors, especially for companies with large resource consumption. Because environmental costs are internalized to control carbon emissions. Reducing carbon emissions, saving resources, and protecting the environment are all important ways for companies to improve environmental cost accounting and promote efficient coordination. The internalization of environmental costs also promotes the development of enterprises' tertiary industry, promotes government responsibility, strengthens the protection of information users, and the supervision of decision makers. You can't just say no, just focus on the things above your face. This is too unscientific.

The warning signs to protect the environment are familiar to everyone, and companies can also use some warning signs to raise people's low-carbon awareness and make employees feel the impact of low-carbon awareness. In order to ensure that the company operates in a low-carbon perspective, the company can truly reduce carbon emissions, save resources, protect the environment, and operate efficiently and coordinately from the perspective of a low-carbon economy.

The low-carbon economy mainly adopts the following three forms: one is to reduce carbon emissions by enterprises; the other is to save resources; the third is to protect the environment and reduce pollution and damage to the environment. From the perspective of public content, in the context of a low-carbon economy, companies must not only publicize plans to reduce carbon emissions, but also specify measures and methods to save resources and protect the environment. One method is to use public reports to reduce carbon emissions for information disclosure, and the other method is to disclose carbon emissions information during the development process of enterprises and production processes of enterprises. The second method will make carbon emission reports and the development of enterprises The situation merges.

5. Optimize environmental cost control

In this competitive era of weak meat and strong food, companies are under great pressure. To be invincible, enterprises must control at the source and do fine work in details, and this requires enterprises to strictly control environmental costs. Only in this way can the enterprise win the opportunity in the competition. The optimization and implementation of environmental cost control has far-reaching significance. On the one hand, it reduces waste of resources, contributes to the development of enterprises, and also contributes to the sustainable development of society.

In this competitive society, in the context of a low-carbon economy, every unit must take corresponding measures in order to be invincible.

(A). Establishing a low-carbon development corporate culture, a correct corporate culture is the cornerstone of sustainable corporate development. Therefore, companies should increase their efforts to promote low-carbon culture. Using Low-Carbon Culture to Guide Research on Enterprise Environmental Cost Management.

(B). To control the carbon emissions of enterprises, it can be said that the source of corporate pollution lies in the carbon emissions project. If energy conservation and emission reduction are only carried out on the enterprise in some small measures, this is far from sufficient to cure the symptoms and not cure them, only at the source Only by controlling the carbon emissions of enterprises can low-carbon development be achieved.

(C). It is to improve the production capacity of enterprises, eliminate some high energy consumption projects, optimize the projects, and enable each production link to be carried out in a low-carbon context to achieve no carbon emissions. Enables the production process to be optimized and upgraded.

(D). Remove some of the redundant high-polluting industries in the production process of the enterprise, truly achieve low-carbon production, and truly achieve sustainable production.

Conclusion

Because in today's society, the low carbon awareness of enterprises and individuals is too weak,

this article is written for the sustainable development of enterprises and society in the new situation. This article gives a detailed explanation and explanation of what enterprise cost management and low-carbon economy are. It also explains why there is a problem of low-carbon random emissions, and how to adopt specific measures to solve these problems. And the significance of enterprises developing low-carbon economy was discussed in depth.

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