

# Discussion on the Method of Logistics Cost Control in Foreign Trade Enterprises

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**Abstract:** Under the background of the development of the new era, the level of China's opening up has been continuously improved, and it has greatly promoted the development of foreign economic growth. Based on this, the logistics transportation costs of foreign trade are also gradually increasing. This paper combines the current economic development of foreign trade enterprises, strengthen the control of logistics cost transportation, and then enhance the overall economic efficiency of enterprises, and ensure that foreign trade enterprises can be sustainable in the new era.

## 1. Introduction

In the economic era, China's foreign economy has been further developed, and the scale of development of foreign trade enterprises has moved toward a model and systematization. However, in this context, China's logistics industry has started late in the development process, resulting in development. It will be affected by many uncertain factors and has certain obstacles to the development of foreign trade enterprises. To this end, the relevant departments are required to focus on logistics cost control to ensure the long-term stable development of the economic benefits of enterprises.

## 2. Logistics costs and composition

### (1) Logistics costs

Modern logistics involves many objects, such as producers and consumers, the distribution of goods between the two; suppliers and developers, the procurement of raw materials between the two. However, the logistics cost is not a single refers to the experience of the enterprise, the focus is on the services that are oriented to the customer. For enterprises, reasonable control of logistics costs can not only ensure the benefits of customers, but also avoid the situation of increased inventory and increased costs. To this end, the characteristics of logistics costs are mainly based on customers as the main service target to meet the customer's service needs, which is the biggest difference between logistics costs and other costs.

### (2) Composition

Logistics costs are mainly composed of two parts, namely explicit cost and hidden cost. Among them, the hidden cost mainly refers to the loss situation occurring inside the logistics system. This loss situation is not directly reflected in the logistics cost, and it is easy to be ignored. For this reason, it is called logistics hidden. Sexual cost. Therefore, in the process of development, enterprises should focus on the long-term economic benefits. When reducing the social input costs of enterprises, they must also control the explicit costs to the maximum extent, ensuring that enterprises can dig under the economic environment. A practical cost control method is adopted to achieve economic growth of the enterprise and ensure rational allocation of resources.

## 3. The development status of logistics transportation cost control

### (1) Overall cost method

In the past enterprise logistics cost control, the logistics cost control and the product cost of the enterprise are controlled as a whole. Since the enterprise does not have a comprehensive understanding of the logistics cost, the logistics cost and the cost of the enterprise product are

uniformly calculated. Under this circumstance, enterprises cannot accurately grasp the specific situation of logistics cost development, but attribute all logistics costs to explicit cost. Under the independent logistics cost, adopt a general cost control method, resulting in logistics. The cost is wasted and lost. During this period, the company placed the cost control focus on the product cost, and unified management of the explicit cost and hidden cost of the logistics, which led to the final impact of the logistics cost management of the enterprise.

### **(2) Activity-based costing**

In the process of business management and management, the most important goal is logistics. This goal is also a specific form. Enterprises need to implement them within the target time of booking to achieve their own cost management objectives. In this process, it is necessary to remove the target logistics price by means of the service price of the logistics in the market. On this basis, the tax is further subtracted, and then the predetermined logistics cost target of the enterprise is obtained. The logistics process is different from the enterprise operation. In the various functions of the logistics, it can be regarded as an operation and calculated with the best operation cost, so as to ensure the rationality of the final confirmation result of the enterprise cost target, and then realize The best logistics cost control method.

## **4. The foreign trade enterprise logistics transportation cost control method**

### **(1) Formulating a scientific concept of logistics cost control**

If foreign trade enterprises want to achieve the best state of logistics cost control, they need to ensure their own interests continue to improve. In the daily operation, we will change the backward management concept in time, and on this basis, strengthen management with the help of modern logistics cost control concept. Since then, enterprises need to strengthen the control of transportation costs, combine the actual development of the enterprise, select the best transportation mode, and do a good job in the management of raw materials transportation, so as to reduce the investment of logistics costs. In addition, enterprises need to improve the logistics turnover rate of import and export, and take advantage of the warehouse storage space to reduce the cost of warehouse storage. Finally, during the specific transportation period, it is necessary to take safety protection measures to avoid the occurrence of damage during the transportation of the product, thereby providing conditions for the economic maximization of logistics cost control.

### **(2) Enhancing the overall quality of logistics personnel**

In foreign trade enterprises, the overall quality of logistics personnel directly represents the overall development of the enterprise. For this reason, enterprises need to continuously improve the overall quality of logistics personnel on the basis of controlling cost transportation. On the one hand, it is necessary for China's major universities to strengthen the importance of logistics, transportation and foreign trade, and provide more high-quality talents for the logistics departments of foreign trade enterprises. In addition, it is necessary to strengthen the cooperation between schools and enterprises to ensure that students can apply the theoretical knowledge learned in the classroom to practice, so as to promote the further development of China's foreign trade enterprises in the future. On the other hand, foreign trade enterprises need to pay attention to the training and introduction of logistics personnel training, improve the management level of logistics management personnel, and achieve sustained and steady growth of the enterprise economy.

### **(3) Realizing the rational allocation of resources**

In the process of transportation, a certain product will involve many contents, such as time, distance, tools, expenses, etc. If you want to do a good job in logistics cost control of foreign trade enterprises, you need to rationally configure the influencing factors in the past transportation process. For example, in the process of transporting oil products, it is first necessary to consider the distance of transportation, avoiding the situation of approaching the distance, thereby increasing transportation costs, and accurately grasping the optimal transportation plan between the starting point and the delivery place to ensure product transportation. optimize. In foreign trade enterprises, transportation is the most important project, and different transportation plans need to be formulated. In an emergency, it is necessary to start a preliminary plan to avoid unnecessary economic losses to

the utmost. Combined with the transportation characteristics of oil products, it is necessary to select the best transportation tools, make full use of modern transportation means, and continuously increase the carrying capacity of transportation vehicles, thereby reducing the transportation cost of enterprises. In addition, when transporting oil products, it is necessary to control the stagnation time during transportation to reduce transportation costs.

#### **(4) Build a sound management system**

If you want to minimize the total logistics cost of the enterprise, you need to have a reasonable grasp of the various risk links that may occur during the transportation process, and analyze and evaluate the risk factors in an all-round way, so as to control the logistics transportation costs and avoid causing no The necessary loss. In the process of logistics cost control, it is necessary to systematically analyze the main business of the company's transportation, and develop a perfect logistics and transportation management system to ensure the efficiency of logistics transportation. In the process of formulating the management system, it is necessary to reasonably grasp the various influencing factors in the cost control process, and accurately calculate the budget, control and feedback of the cost by means of information technology. With the support of science and technology and management system, the overall development progress of the company can be further improved.

#### **(5) Formulating reasonable cost standards**

The cost standard mainly refers to the definition of the cost of labor in the process of transportation, which is also an important basis for controlling the cost of foreign trade enterprises. By setting cost standards in a scientific way, it is possible to achieve the logistics cost control of the enterprise to the maximum extent, thereby reducing unnecessary expenses. During the operation period of the enterprise, the effectiveness of its cost management directly affects the economic benefits of the overall employees of the enterprise. For this reason, when carrying out transportation work, it is necessary to formulate cost and expenses from various aspects such as product supply, tool maintenance and transportation cost settlement. Measuring the standard, not only can improve the labor efficiency of the enterprise, but also ensure that the logistics transportation cost of the enterprise can be controlled to the maximum extent, which is of great significance to the overall economic benefit growth of the enterprise. In addition, it is necessary to ensure the authenticity of the enterprise transportation cost accounting, strengthen the supervision of the management personnel, ensure that the expenditures of various expenses are carried out under reasonable and transparent conditions, and conduct a comprehensive review of the behaviors that do not conform to the cost input, and Timely stop to ensure the rationality and authenticity of cost and expense.

Logistics cost control plays an important role in the overall economic development and logistics management of enterprises. Scientific and reasonable control of logistics costs can ensure the maximum development and utilization of economic profits. For example, in the process of production and sales, because the space for cost control is limited, the focus can be shifted to the link that is not within the scope of production and sales, that is, the logistics cost, thereby enhancing the competitiveness of the enterprise in the market and reducing the enterprise. Input cost.

## **5. The conclusion**

To sum up, controlling the cost of logistics and transportation in foreign trade enterprises is the main way to improve the economic efficiency of enterprises. In the context of fierce market competition, if we want to ensure the stable improvement of the foreign trade enterprise's economy, we must combine the actual development of the enterprise and timely formulate improvement measures for the problems arising in the logistics management process, so as to achieve optimal allocation of resources, the largest Limit the transportation costs of enterprises and achieve the economic development goals of enterprises.

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