

Research on Cost of Fine Coal Enterprises Management

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Abstract: The elaborating management, is through the rules of systematization and refinement, standardization, standardization, digital and information technology, make the organization and management units accurate, efficient, collaborative, and continue to run. Cost of fine coal enterprises management will change the past single by the financial department management, regular accounting cost management mode, gradually transformed into all-round management together, runs throughout the whole process comprehensive cost dynamic management, go the way of fine control, coal enterprises to adapt to the development of market economy changes, to further improve management connotation, thus promote enterprise comprehensive management upgrades and ensure bottom-up development.

1 Introduction

The body of the coal is our energy, coal industry is the basic industry of national economy. Over the years, the coal as a non-renewable resources, made great contribution to national economic take-off. But under the condition of market economy, in the face of increasingly fierce market competition, the coal enterprise resource waste, extensive management method, many problems such as weak competitiveness gradually exposed. Along with the constant development of coal enterprises in our country and the informatization level unceasing enhancement, enterprise's competition from price competition to cost management direction development, enterprise only strengthen technology innovation, efforts to reduce production costs, improve market competitiveness is the only way to survival and development.

Whole process comprehensive cost dynamic management, take the path of fine coal enterprise cost management is the inevitable choice of the development of modern coal enterprises. Therefore, coal enterprises should renew the idea, overall planning, from planning through strategic macro management to vigorously promotes the micro management to the basis of innovation, go the way of fine management, to adapt to the development of market economy changes, to further improve management connotation, thus promote enterprise comprehensive management upgrades and ensure bottom-up development.

2 What is the fine management of coal enterprises

Fine management was based on the detailed operation and management of the basic characteristics, it is by improving the quality of employees, to overcome inertia, drip control enterprises, strengthening links, collaboration management chain connection, thus improve enterprise overall management method. This is a change from extensive management to intensive management, from the traditional experience management to scientific management. Is implement of fine management of coal enterprises enhance core competitiveness, decided the future, the key to success is to promote optimization and upgrading of industrial structure, the objective need to take a new road to industrialization. Cost of high and low directly affect the enterprise the stand or fall of economic benefits, therefore, to strengthen cost management, reduce the cost of coal products, coal enterprise is the key to the survival and development, in today's coal market coal enterprise only strengthen enterprise cost management to realize the change of economic growth pattern, can really get development in competition.

Refinement of coal enterprise cost management, it is in the process of coal production cost management system solve the cost formation of the various key links and the main control points, in the process of production and operation of cost occurs, the product of the formation of organized and systematic prediction, decision-making, budgeting, control, business accounting, analysis and assessment, evaluation and so on a series of scientific management. Through cost decisions

determine the target cost, and come up with the best cost of target cost budget control scheme. Modern enterprise cost management should advance through cost prediction, decision management, through the budget and control things management, through the analysis of the accounting for management. Fine cost management is the coal enterprise in a market economy under the condition of the basic way to seek the highest efficiency.

3. The problems existing in the coal enterprise cost management

Coal enterprises in the process of economic growth mode from extensive to intensive changes, to establish modern enterprise system, the internal vigorously to implement target cost management, gradually break down cost, and obtained the certain effect, the coal enterprise economic benefit increased significantly, but with the safety in production, technology, personnel placement of spending increases, problems existing in the cost management of coal enterprises gradually exposed.

3.1 Cost management concept should be strengthened. Enterprise decision-making and management to the importance of cost management has had a full understanding, but at the grassroots area team, team, until the positions are not enough. Exist in the practical work, attaches great importance to the production cost, but ignore the details of the cost management, lack of full cost concept, lack of system cost control measures.

3.2 The cost control of breadth and depth is not enough. , on the breadth of the cost control of enterprise at present is mainly around the cost components to control, and ignore the influence of external factors on the enterprise cost. Look from the depth, often only attaches great importance to the production process of savings, rather than to the cost and the technical, cost and safety, cost and quality on the best fit for control; Look from the breadth, nominal cost control, cost and technology, was not well play the role of technical work in cost control.

3.3 Cost management method and means also is relatively backward. Although coal enterprises to establish the cost forecast, decision-making, planning, accounting, control, evaluation and cost analysis method of cost management system. But still stay on the cost accounting and cost analysis of simple, and less use of other methods. On cost management informationization level is not high, the cost management is not scientific prediction based on market information, analysis and decision-making.

4. Implementation of fine cost management for coal enterprises

Only coal enterprises to strengthen cost management, cost management from the tactical and economical, by material type, account type for the center to the strategic, economic and technology, people-centered, can we truly achieve operational change change the way of economic growth, improve their competitiveness and meet the challenge of the market.

4.1 Improve the cost management consciousness, establish level 4 cost responsibility center , strengthen the cost control at the grass-roots level fine cost management ability. Set to a turning around as the core concept of cost control, the cadres at all levels and all kinds of professional and technical personnel to enhance cost consciousness, properly handle cost and technology , the relationship between the safety, quality, etc, Set up team, team, post the basic point of accounting control system. Around the budget in advance, the matter controls, afterwards analysis "of the production cost management ideas, set up company , functional departments, teams, team or individual level 4 production cost management system, realize fully the whole process comprehensive cost control, to achieve the unity of the responsibility, right,.

4.2 Implement budget control system , strengthen the objective cost management. Combined with the enterprise's profit target and the target of cost control, develop belongs to each cost center is reasonable, feasible and scientific cost control target and cost budget. To mobilize the enthusiasm of each cost center to reduce costs, but also according to the production changing law with flexible goal cost control. Focus on refining the achievement of cost center at all levels, to achieve effective transfer cost pressure, make the cost management more targeted and effective.

4.3 The modern cost management method, achieve the fine management. With quantitative analysis, the detailed measures, strengthen the responsibility , hardening of the rewards and punishments based on four aspects, with the transition of the function of the authority management,

cost management process optimization control, the coordination of production and operation, the economic and technological innovation as the support, through the integrated cost management system function, optimized cost management operating mechanism, implements the comprehensive budget management, scientific decision-making, promote production monitoring cost management of each link, strengthening the management responsibility cost responsibility center, the overall efficiency of the implementation cost management improvement.

4.4 Strengthening responsibility, team, jobs, personal is the smallest unit in the process of production, team operation personnel directly involved in the production process of various technical index regulation of their actions directly related and influenced the process of smooth, efficiency of high and low, and the costs of all kinds of consumption. On the refinement management responsibility, therefore, focus on strengthening to the team, jobs, and personal responsibility. Do daily management standardization, and strict appraisal. Enterprise standardization is a work of science, technology and management practices, on the basis of the comprehensive results of repetitive things and concepts through formulation, distribution and implementation of standards, to achieve unity and standardization, in order to obtain the best benefit of the work.

4.5 The frame support system. Fine coal enterprises cost control management is a systematic project, to achieve effective control of cost, must construct a responsibility center, budget breakdown cost, function change, step by step control, coordination of production and operation, the operation of mass innovation and efficiency for the pillar of the whole security system. Change cost management mode, on the basis of the whole cost management, from top to bottom to form a kind of everyone involved, people management, so as to plug the loopholes in management, reduce the working cost.

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