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## 论文

### 基于资源价值折耗的石油资源账户建立与分析——以黄河三角洲石油开发为例

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#### 摘要:

在国际上通行的环境经济综合核算体系(SEEA)的基础上,以黄河三角洲石油资源开发为研究案例,根据黄河三角洲2008年石油开发利用等数据,经过计算和统计依次建立了石油资源的实物型账户、价值型账户和综合账户。计算和统计结果表2008年,黄河三角洲石油资源因开采而造成的价值折耗分别为 $154.0 \times 10^8$ 、 $111.3 \times 10^8$ 、 $121.6 \times 10^8$ 、 $104.9 \times 10^8$ 、 $10^8$ 、 $83.0 \times 10^8$ 元,考虑了资源价值折耗的石油行业增加值占工业增加值和地区GDP的比例,以及因价值折耗造成的工业GDP损失比例都有减小的趋势,平均分别为59.1%和42.0%,以及14.3%和9.8%。巨大的价值折耗带来了石油资源利用下降,但是在当地的整体经济中,黄河三角洲石油开发带来的经济增长的可持续性在一定程度上增强。最后对结果进行了讨论。

关键词: 环境经济核算 石油资源账户 价值折耗 使用者成本法

### Design and Analysis of Oil Resources Accounts Based on Resources Value Depletion: Taking Industry Development of the Yellow River Delta as an Example

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#### Abstract:

Based on the concise introduction of the system of integrated environmental and economic accounting (SEEA) proposed by Nations, the oil development in the Yellow River Delta was studied to explain the compiling procedure of oil resource accounts with oil exploration and refining data from 2003 to 2008. Oil resources accounts include physical account, monetary integrated account in this paper. The results show that, in the Yellow River Delta from 2003 to 2008, value depletion of oil resources for exploration estimated by applying "user cost approach" are 15.40 billion yuan, 11.13 billion yuan, 12.1 billion yuan, 10.49 billion yuan, 10.60 billion yuan, 8.30 billion yuan, respectively. Then the adjusted indicators of product subtracting depletion are less than traditional indicators. Meanwhile according to the integrated account, the ratio of added value with deduction of depletion to industry added value and local GDP (changes from 80% to 40% and 50%) and loss percentage of industry GDP and local GDP for depletion (changes from 20% to 5% and 30% to 6%) have reduced tendency during the years from 2003 to 2008. Additionally, the average results are 59.1% and 42.0%, 14.3% and 9.8% for the study years, respectively. From this perspective, although poor sustainability of oil resources utilization can be found in the oil development, it is also revealed that sustainability of local entire economic growth brought about by oil development in the Yellow River Delta is enhanced to some extent. And finally the results are analyzed and discussed.

**Keywords:** integrated environmental and economic accounting oil resources accounts value depletion user cost

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