Real Estate Company Project Cost Management Responsibility System  
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Abstract. This paper analyzes the existing cost management level of the project management of the real estate enterprises in China is uneven, and not clearly defined the scope of management, feedback is low efficiency, the project cost management theory, the paper proposes to set cost management model, strengthen the responsibility cost management team and its members of the contract management, and perfect the cost management information system. It may promote the small and medium-sized real estate enterprises to improve project management level, improve the social effect of real estate investment.  

1 Introduction  
At present, China's real estate market, especially the two or three line of the city real estate market, mostly in the supply side, convergence products, market competition is unusually intense state, while inflation, soaring prices today, the real estate development projects in the process of human, material, machine costs have continued to rise, the real estate project the cost is high, profit margins continue to decline, From 2010 to 2015, 127 listed more than 5 years of real estate listed companies total revenue from 356 billion 170 million yuan, increased to 11200 billion, five years increased by 215% over the same period; the net profit attributable to shareholders of the parent company grew from 51 billion 163 million yuan to 90 billion 241 million yuan, an increase of only 76.38%, to strengthen the cost management of real estate projects. It is of great practical significance for real estate enterprises to strengthen the cost management of real estate projects.  

2 Research on the Cost Management of Real Estate Projects  
The cost of real estate projects in the real estate project research and development, planning and design, construction, marketing, property and other aspects. Some scholars from the importance of project investment decision analysis of existing problems in the process of project decision, take corresponding measures to control the engineering cost, respectively, to achieve the expected economic benefits and social benefits to target Liu Yuzhu [1], effectively and comprehensively on the various stages of the project cost control and timely implementation of each stage in the process of deviation the correction and adjustment, so as to achieve the project investment benefit and social benefit optimization Pancong Wang [2]; Hu Bin [3], Zhu Yongming [4], Ni Teli [5] mainly on the real estate project in the whole process, the whole life cycle cost management research, in order to control the real estate development project the link cost, thereby reducing the total cost of real real estate projects; Guo Kai analyze the project cost management with sunshine real estate and as a sample, put forward the overall goal of the real estate project cost management: "Real estate enterprises must understand the cost control management in order to survive in the market competition in the real estate market is grim today". [6]  

3 The Problems in the Responsibility Cost Management  
The responsibility cost management of real estate project is one of the main methods of cost management of real estate projects, real estate management is the whole process of the project, full, comprehensive management of the project cost management goal is to implement the responsibility to the people (post), plays a very important role in the real estate project cost management. Real estate investment in China is huge, as of 2016, the national real estate development investment 102581
Billion yuan, which houses a total investment of 68704 Billion yuan, therefore, the level of responsibility cost management of real estate projects is not only a direct relationship with the real estate enterprise investment efficiency, but also has great social effect.

Registered real estate companies have more than 60 thousand in our country, currently in the development or sale of real estate about 2 million; Heng Da real estate, Vanke Real estate, Biguiyuan and other large Real Estate Company have made real estate cost management system, cost control system, such as the system of cost management in cost control of Vanke Group Ministry and relevant departments have a clear responsibility and the obvious economic and social benefits, such as the 2016 national commercial housing sales area of 1 billion 573 million 490 thousand square meters, the total sales of the top 200 real estate enterprises concentration has reached 51.75%, can be confirmed from the side of their cost management is the responsibility cost management level of the project; but most of the small real estate enterprise cost management because of the lack of understanding of responsibility cost management the whole industry personnel quality is not high, coupled with the personnel mobility, high level of professional talent shortage and other reasons, the responsibility cost Low level of management, urgent need to standardize and improve.

3.1 Responsibility Cost Management Is Lack of Systematicness Some real estate enterprise cost accounting and control to the task of financial management, but the real estate project cost is not entirely a financial problem, it involves technology, construction organization, accounting, management and other aspects, and the financial sector because of its own limitations, more is the budget, cost accounting, and due to the limited project cost control aspects of professional knowledge, and the actual progress of the project such as the lack of direct control, so that the financial sector is difficult to fully grasp in the project cost control, project cost control, and cannot bear the responsibility of cost control. There are some enterprises will be the responsibility cost into the relevant functional departments, but often leads to various functional departments too much emphasis on the goals of the Department, and ignoring the harmony between different departments coordination, is not conducive to the overall objectives of the project and promote the overall cost management objectives.

3.2 The Operability of Project Liability Cost Management Needs to Be Improved Responsibility cost management can clear the cost target of each department, and improve the efficiency of the real estate enterprise. The responsibility cost management is based on project cost, decomposition, transfer, analysis and assessment of planning and control, and the integration of cost management and personnel management but the responsibility cost management in real estate project management of the operation needs to be improved. The main reasons are: project planning and design link, link, construction process and completion of delivery and cost of other links are changed; the project cost due to time, area and project itself fluctuates; some real estate enterprise personnel changes more frequently, and the function type, matrix type organization mode of the project team cost responsibility is fragmented, difficult to fully implement the responsibility.

3.3 Feedback Efficiency Needs to Be Improved Timely and accurately the real estate project responsibility cost management and feedback to management and evaluation of the staff, is the implementation of incentives, rewards and training support, effective feedback plays a crucial role in the responsibility cost management. Not a complete cost management system of many enterprises, the real estate project cost management problems cannot be timely feedback, analyze and summarize the latest situation of the project, the lack of the understanding, not in a concrete analysis of specific events, causing the responsibility cost management efficiency is not high and the chaos. At the same time, the real estate enterprise real estate project information is backward, also causes the feedback efficiency is not high. On the one hand, the traditional manual management of manpower, large amount of information is easy to produce error; on the other hand, the dynamic change cannot be responsibility for the cost of the feedback and timely information collection difficult, not with the dynamic changes of the cost and responsibility cost management strategy change.
4 Countermeasures

4.1 The Establishment of National Real Estate Project Cost Management and Responsibility Cost Management System The real estate project cost management system is a system of real estate project cost goals required, cost management mode, the profound impact of the real estate project cost management, therefore, the cost management and responsibility cost management advanced, demonstration and representative of the real estate business model, the construction of the national level of responsibility cost management system, to facilitate the real estate enterprises to develop real estate project cost management objectives, reasonable and orderly conduct of activities in the real estate project cost management, the accurate evaluation of the efficiency of cost management of real estate project.

4.2 Improve the Real Estate Project Cost Management Organization to Enhance the Responsibility Cost Management Concept The establishment and perfection of the cost management organization is the foundation of the cost management and the responsibility of the real estate project. Each member of the organization has a certain responsibility; the responsibility of the project organization is a part of each member of the management activities and production activities of the specific content. Through a scientific and rational personnel selection, training, training, incentives and penalties, to create a strong sense of responsibility, good technology, a harmonious and progressive responsibility cost management team, in order to do a comprehensive responsibility cost management.

4.3 Effective Implementation of Project Responsibility Cost Management Cost management of real estate enterprises should formulate various departments responsibility cost control target, according to the goal of using CBS method (cost breakdown structure), clear responsibility center and the responsibility center to the next level of responsibility, and full communication with several responsibility center to form a written statement, and the development of assessment indicators and accordingly, the responsibility cost management tasks to each department (responsible person). Thus, in the real estate development at all levels, the implementation of the link layer by layer, the cost control of each project has a corresponding responsibility, should be responsible for the division of responsibilities of the cost management is not overlapping, not missing.

4.4 Implementation of Contract Management as the Center of the Fine Management The real estate project with large investment, long cycle, large engineering, high technical requirements, the real estate enterprises and various contractors need to have rigorous, meticulous, accurate and complete agreed in the contract, to ensure that all tasks related to engineering construction and the matters in terms of clear, in order to avoid the construction process and the settlement stage necessary dispute. Therefore, all the departments and individuals involved in the cost control should sign a contract to ensure the implementation and evaluation of the project.

4.5 Establish and Improve the Real Estate Project Cost Information Management System The real estate project cost management is the basic real estate enterprises an important part of project management, is the real estate enterprises to achieve the project cost control, reduce costs, improve economic efficiency and enhance competitiveness, which is the basis of the real estate business management analysis and assessment of the project. Due to the cost of real estate project management involves the project of artificial, material, machinery, safety and many other management content, large amount of management data, management requirements in a timely manner. The project cost information management system should be set up to improve the timeliness and accuracy of cost management. Such as cost management based on ERP system, the real estate enterprises based on the Android operating platform project cost management system, to facilitate timely and accurate collection, supervision and feedback of project cost management process, achievements, and provide the basis for the evaluation of the responsibility cost management of real estate projects and rewards and punishment, improvement.

5 Conclusions

Many small and medium-sized real estate enterprises cost management mode, many theories of
responsibility cost management provides a cost management model for the real estate project cost management, this study has some limitations, to real estate enterprises in practice to further improve and develop, further research needs to be scholars.

Reference

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