

Causes and Countermeasures of Project Final Accounts

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Abstract: This paper expounds the definition and content of the project completion, through analysis of the causes for the completion of the project, put forward the countermeasures to solve the project settlement lag. Preventive measures aimed at minimizing the time to produce the corresponding countermeasures. Make final completion, has a great role in promoting China's construction market and Industry.

Keywords: Final accounts; Lag; Causes; Countermeasures

1. Introduction

1.1. Final accounts definition

In the academic, final accounts mainly for the settlement compilation of construction unit, fully reflect the financial investment benefit analysis is reached full utilization, and show that the consumption of energy enterprises. In the whole process of engineering construction, the completion is not only reflected in the delivery of the construction project, is also reflected in the in the process of construction, such as the construction plan of the project, the amount of investment, construction period and cost calculation of all, also includes the calculation of the cost of the design documents and construction results.

1.2. Content of final accounts

The completion of the project accounts should include from the planning, design and construction of the whole project, the actual cost of the whole process all debugging, including financial settlement instructions, the settlement of financial statements after the completion of the project cost analysis, comparative analysis and engineering drawings of parts of the four, and in the final accounts, financial analysis and financial accounting archives the table also known as money accounts, two have played a central role in the completion.

2. Analysis of the Cause of the Lag of the final Accounts of the Project Completion

2.1. Internal reasons for investment enterprises

2.1.1. Engineering functional departments, the responsibility to fulfill their duties are not in place

Leaders at all levels of business investment consciousness often do not have a strong awareness and management were not rigorous, these people are more concerned about whether the project completion date has been com-

pressed, but neglect completion is often the result of the leaders to decision-making. Therefore, the completion and the final issue has not yet been placed, has not been resolved in a timely manner.

2.1.2. The project management system is not perfect

Made by investment evaluation methods and project management system is not perfect, accounts management development project investment evaluation and project management system, the related management system of some provisions of the fixed assets investment management special assessment methods are inconsistent, resulting in a variety of different standards, is not conducive to the implementation capacity. As part of a unit time settlement responsibility in the process of the project, and no complete expression, also led to the transfer of responsibility exemption of both the division is not clear, the examination system project settlement is a mere formality, which directly affects the project account.

2.1.3. In order to reduce the production cost and so on

At present, the production cost will be difficult to complete the assessment index, make certain aspects of units of the project will be delayed, the project completion and acceptance date will lead to delay, then applications are difficult to achieve the desired effect; on the other hand to hitchhike, old and new projects of the cross section of the link to a new project, or directly increased the statement did not approve the new content, which is usually the first construction, the meeting signed a contract, when the actual cost of the project is greater than the amount of the contract and, when investment projects over budget, construction contract will usually register down, lead to the construction of settlements and the delay time can't program, thus delaying the settlement can not be completed.

2.1.4. Lack of control of external units

Due to the lack of construction units, supervision companies, external approval personnel and other norms and constraints, making personal reasons for the completion of the final accounts lag.

2.1.5. Completion of the implementation of the settlement is not in place

Investment enterprises do not attach importance to this process accounts, resulting in the project to completion and acceptance. The enterprise is very important to the accounts of the project, as the first person accounts, is due to the work of the project is ineffective, not to implement the final delay. Table 1 fully express the completion check list of the time

For example, a company in Tianjin city a commercial office building decoration construction contract, to the original amount of payment should pay 20%, and for the financial sector of the project price will not be examined, leading responsible person has not active accounts. This leads to no way of engineering cost, to check the financial statements prepared the accounts of the delay.

Table 1. Project completion time checking accounts

	Amount of final account of project completion	Check time
1	Below 5 million yuan	20 days from the date of receipt of the final accounts
2	5 million -2000 million	30 days from the date of receipt of the final accounts
3	20 million -5000 million	45 days from the date of receipt of the final accounts
4	More than 50 million yuan	60 days from the date of receipt of the final accounts

2.1.6. Quality factors of the relevant personnel

The staff did not keep pace with the times, actively enterprising, skilled enough to professional knowledge, or is developing with time, their quality decline, on the one hand the reason. It is very important for broad vision, have a good knowledge of reserve personnel, without sufficient awareness of the law, the legal concept of the weak, will lead to lag the completion of the financial sector. So the staff's basic quality problem, also affects the final completion of the project is relatively normal.

2.2. Reasons for the Construction Site

2.2.1. Improper use of the contract

China culture has a long history and broad and profound, can be explained in the text. The two sides signed the contract, negligence and not careful enough easy for criminals to create an opportunity.

2.2.2. Site visa factors

Because our country has taken the measure of project construction engineering design personnel generally do not visit the construction site, the engineering quantity accounts only need to prove the drawings and supervision, provides an opportunity for criminals to enter the project. Some construction units to fill in some of the visa, not carefully verify the signature, a resort to deceit. Problems, not just. A taste of self preservation, the responsibility onto others. In order to gain lawless, disrupting the normal order of the construction market, but also causes distortion and settlement is not completed on time.

2.2.3. Engineering data factor

Individual units for engineering data management is not strict, responsible for the management of people do not have enough sense of responsibility or enterprise. Only the pursuit of economic interests while ignoring the effect of finishing and protection work of archives, which accounts for not enough material, the lack of guarantee.

2.2.4. Engineering quantity calculation factor

For earthwork and apply the formula and calculation is generally not what big mistake, because the project is the Standard Specification for construction design and designated national unity in China based on the design calculation. But the engineering calculation and multiple repeated calculation of these phenomena is not uncommon. Some infrastructure projects, because lasted for a long time, or through a number of construction units for common construction, construction site and engineering dispute prone to repeated calculation. The calculation quantity of some engineering and construction drawings after the number of inconsistencies, some causes of design change should be adjusted, in order to reduce the project preparation did not adjust the accounts The quantity of the project will be repeated [1].

2.2.5. Select material price factors

The construction project for the construction costs, information costs account for the total cost of construction and installation engineering of the 70%, is an important component of the direct cost of the project. The primary and secondary materials covered by the project is not accurate, thus cannot accurately know the prices of building materials. With more than half the market price and the market price. Changeable, it is difficult to determine. In addition, if the main material price information provided by the actual project cost will increase based on this also affects the settlement prices. All these will cause the project completion settlement, settlement distortion .

2.2.6. Reasons for quota application

Repeated application of quota, high quota unit price, for example: the installation unit price table, washbasin spe-

cifications and models have many kinds of specifications, installation base corresponding to the different.

Some enterprises, speculative opportunity loophole, unrealistic estimate using market valuation method, what is more it into a part of the project, including the direct expenses management fees, this will cause the project completion settlement, final distortion.

2.2.7. Base and cost calculation and other reasons

The actual requirements in the application rate of the fixed cost is not in conformity with the contract is not required. For example, according to the different types of projects, a total of three projects, respectively "the class", "two", "three", with each other between the three types of engineering; or the three kinds of cost rate with calculation; did not reach the civilization construction according to the contract but civilization increased construction costs; in the county (town) category is their own application for city tax.

2.2.8. Quality problems caused by construction units

Quality problems caused by construction units

3. Countermeasures to Solve the Lag of Final Accounts of Construction Projects

In view of the above situation, it is suggested that the following measures should be taken to improve the final accounts of the project:

3.1. Scientific management, accurate budget, investment supervision

Strengthen the construction of verification of project budget, supervision and financial regulation. The main management mode to construct and perfect management, investment and construction units shall sign the contract, require the construction unit construction in strict accordance with the design drawings, cannot make a change and modify the technical design of [5].

3.2. Establish a sound financial system

The establishment of a complete and detailed account of the financial accounting activities, kmmx series should be set to meet the needs of science and technology of accounting principle, are not too coarse. Such as the accounting of the project should be in accordance with the single accounting for all costs monomer: set the corresponding level two, level three, level Four for accounting. Office building project accounts, first set up the office of the project, investment in construction project investment projects; construction investment, supporting projects; construction project investment -- other. This will clear the project would cost three.

3.3. Scientific and standardized file system

Ensure infrastructure archives management supervision and inspection, to strengthen the reliability of project documents and tidy. At the same time the authorities should establish inspection and evaluation standards and evaluation standard, the personnel files will clear job responsibilities, standardize the management of files into infrastructure. Check regularly, ensure the infrastructure file orderly and sustainable.

3.4. Legal tender, choose good construction enterprises and supervision units

The bidding specifications to comply with the standard. Through open, fair, and high quality construction units bidding selection fair, with full investigation foundation construction unit effective construction contract signed on the through bidding, and choose a strong professional and technical personnel with a reasonable, high level of management, supervision unit, good credit supervision and management to ensure the play to resolve their problems in construction activities of construction and supervision has great role in promoting.

In signing the contract with the construction unit, supervision unit, the easier issues have economic disputes should be stipulated in the contract, such as construction measurement supervision by the company, site management, supervision and audit, the quota should be combined with the local district committee compiled by cross and fixed costs. Because of the change of design part of the material price difference compensation and the construction of the market price linked by the two sides in the field. The terms of the contract signed by the visa legal adviser in the contract audit, reduce the error. After the completion of the project, the project quality defects exist, the proposed corrective measures in written form by the construction unit responsible for monitoring and Supervise the construction unit to coordinate and make good preparation for the accuracy and timeliness of the final accounts of the project.

3.5. Improve the quality of project approval

For the quality audit of construction project, the supervisor responsibility department shall be responsible for the arrangements for the high credibility and good reputation of the audit institutions audit, and the two sides signed the agreement, is the final review and the amount of interests of intermediaries together, and appropriately increase the incentive mechanism of the terms of the contract, in order to better ensure the quality of audit.

In short, final accounts of the project reflects the construction project design from start to completion and acceptance of this process, and the use of all sources of funding. The amount of fixed capital for the project is approved, the design data reflect the project results. The construction project is the transfer of assets and assets investment verification basis, analysis evaluation infra-

structure funds and other funds and credit balances of the construction fund to implement effect and material basis, completion is not only related to the book and real number problem of fixed assets, but also for the construction unit provides a good guarantee of survival and development of asset management. Therefore, the decision is not final accounts Just a construction unit is so simple, but the relationship between the construction industry as a whole. Completes the final accounts, the construction market and the industry has a great role in promoting。

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