

摘 要

我国房地产行业自改革开放发展以来，加上近几年的房价高涨，一些房地产公司尝到了房地产行业带来的甜头，导致我国房地产企业数量急剧增加。企业数量的增加并非是一件好事，数量的增加带来的是企业所面临的的压力和不断激烈的市场现状。自房地产行业兴起并发展以来，其发展趋势有着明显的强劲和异常。而土地则是不可再生的资源，房地产市场的状况也正在被日益增长的房地产公司数量所饱和。目前我国房地产市场的现状是，大型房地产几乎垄断了市场，而一些中小型的房地产则会感到自己在整个市场没有立足之地。

2017 年，河北建设集团有限公司阜平分公司建立。通过对河北建设集团股份有限公司阜平分公司新天地项目的介绍，对其成本控制工作进行分析。同时对河北建设集团阜平分公司成本管理所以体现出的问题进行概括，通过结合全过程成本管理理论，以新天地项目的各个阶段为主，插入目标成本法，发现每个阶段所存在的问题并提出改善意见。

关键词： 房地产；项目成本管理；目标成本法

ABSTRACT

This means that the market competition is more and more intensive, people's demand for houses to diversified development, Industry facing the pressure and opportunities exist together. Cost management is to keep the competitiveness of the real estate industry the most critical problem , but it is clear that the traditional extensive cost management methods have been unable to adapt to today's complex market environment. It is difficult to help real estate enterprise to carry on the value creation, at the same time also is unable to promote enterprise's sustainable development.

Ce the real estate industry development, and its development trend has obvious strong and exceptions. And the land is non-renewable resources, the status of the real estate market is being saturated by the growing number of real estate companies. The status quo of China's real estate market is at present, large real estate almost monopolized the market, and some of the small and medium-sized real estate will feel have no place in the whole market. In 2017, hebei construction group co., LTD., fuping branch become a boom in China's real estate market of small and medium-sized real estate enterprises. By hebei construction group co., LTD., fuping branch xintiandi project introduction, analysis of its cost control work. At the same time, based on the macro level, project launched a comprehensive cost management, so as to hebei construction group fuping branch of the cost management problems are summarized, by combining the whole process of cost management theory, xintiandi project in each stage, inserted the target cost method, found the problems in each stage and put forward improvement Suggestions.

Key words: real estate enterprise; whole process cost management; objective cost metho

目 录

前 言.....	1
第 1 章 绪论.....	2
1.1 研究的背景	2
1.2 研究的目的	2
1.3 国内外研究综述	3
1.3.1 国内外学者对成本管理理论的研究.....	3
1.3.2 国内外学者研究综述.....	4
1.4 研究的方法	5
第 2 章 成本管理的基本理论.....	6
2.1 成本管理的概述	6
2.1.1 房地产项目.....	6
2.1.2 房地产企业成本管理的涵义.....	6
2.2 项目成本管理方法	6
2.2.1 全过程成本管理.....	6
2.2.2 目标成本法.....	7
第 3 章 河北建设集团阜平分公司成本管理的现状及问题.....	8
3.1 河北建设集团阜平新天地项目简介	8
3.1.1 河北建设集团阜平分公司简介.....	8
3.1.2 新天地项目.....	8
3.2 河北建设集团阜平分公司新天地项目成本数据分析	8
3.2.1 立项阶段.....	9
3.2.2 规划阶段.....	9
3.2.3 施工阶段.....	9
3.2.3 销售阶段.....	10
3.3 河北建设集团阜平分公司成本控制的问题及原因	11
3.3.1 立项阶段土地成本管控系统及制度不完善.....	11
3.3.2 规划阶段缺乏事前成本控制，导致成本费用预算不准确.....	12
3.3.3 施工阶段缺少动态反馈，未能实现成本的动态监控，导致施工成本 本高.....	12

3.3.4 销售阶段代理费用成本高，销售过程成本管理弱.....	13
----------------------------------	----

以上内容仅为本文档的试下载部分，为可阅读页数的一半内容。

如要下载或阅读全文，请访问：

<https://d.book118.com/286200054122010142>