Research on the Process Design of Real Estate Project Audit Based on Computer

Yuan Ren 1*, Yipin Yan 2

1 Chongqing College of Architecture and Technology, Chongqing, China, 401331

*Corresponding author e-mail: yuanren@cqrec.edu.cn

Abstract. In China's traditional real estate project audit work, most of them adopt a post audit method. Although this audit method can play a certain role, but the effect is very limited, and there are relatively large risks. Therefore, the research on the whole process audit process design of real estate project is of great significance for the development of China's construction industry. Through the computer simulation and calculation of audit content, it is more convenient and fast, also reduces the possibility of loopholes and human factors in the past audit process, making the audit process more convenient, fast and more formal.

Keywords: Real Estate, Engineering Audit, Process Design

1. Current situation of real estate project audit process based on computer

1.1. Relevant laws and systems are not perfect

The whole process audit process of real estate project based on computer is actually a real-time and dynamic audit method [1]. Therefore, auditors often shoulder a lot of responsibilities and risks in their work, so they need scientific and perfect laws and regulations as support and support. In the current development and practice of the whole process audit process of real estate projects in China, although it has gradually formed a whole process audit process design operation process and guidance norms, and in 2009, through the release and implementation of "internal audit practice guide No. 4 internal audit". This document from the perspective of internal audit industry norms, the whole process of construction project audit process is standardized. In China, there are few real estate project audit institutions access system, which makes the system loopholes in the selection of audit institutions for engineering projects. Many audit institutions obtain audit services not by virtue of their professional competence and exquisite audit skills, but by "relationship" or other channels, which forms an important obstacle to the realization of the whole process audit process control of real estate engineering projects based on computer. These uneven quality audit institutions not only can not achieve the audit function, some can even form obstacles, making the audit effect unsatisfactory, but also cause the waste of human, material and financial resources. Therefore, the computer real estate project audit agency access system needs to be improved. As shown in Figure 1.
Figure 1. Combination of computer and audit process.

1.2. Lack of favorable audit environment
Real estate enterprises in the construction project through the computer audit process design work, in order to achieve the task goal smoothly and efficiently, we must get the cooperation and help of various business departments and management departments. Without their assistance, the whole process audit process will be difficult to carry out and carry out effectively. The development of a construction project, with the design, construction, construction, supervision, finance, audit, inspection, supervision and many other departments have to have intersection and contact. If there is not a scientific and perfect computer system for coordination and coordination, these departments will easily produce contradictions, conflicts, repetition and loopholes to a certain extent in the specific work, which will cause great trouble to the whole process audit process. From the point of view of the engineering side, when the cost of rent-seeking is lower than the rent-seeking income, the engineering party will take the rent-seeking behavior to obtain higher interests, thus forming resistance to the whole process audit process control by using computer [2]. For example, in the contract, the engineering party usually prescribes a shorter period of the project audit, which makes the audit of the project quantity and other audit matters short of enough time, which leads to the occurrence of errors, and the value of the whole process of audit control is greatly reduced.

1.3. The insufficiency of auditors' professional ability
In the whole process of real estate project audit process through computer, the requirements for auditors' professional ability are very high. If the auditors can not meet the basic requirements, it will affect the smooth development and implementation of the whole process of the project audit. On the one hand, the whole process audit process of construction project through computer involves a wide range of aspects, but also has the characteristics of strong professionalism and technical difficulty. It includes not only the audit work, but also the use of computers, the planning and design of construction projects, the design of construction drawings and the selection of construction technology, as well as financial management and legal management. Therefore, auditors are required to have the knowledge system of using computer, understanding of project management, accounting audit, legal system, and even engineering construction, as well as high professional skills. With the continuous development and improvement of the whole process audit process of real estate project based on computer in recent years, its characteristics and contents have changed to a certain extent, and the requirements of auditors are further improved. From the point of view of engineering projects, the audit work has a variety of contents and a large amount of business, which requires more capital investment of auditors. For auditors, the whole process of audit process is highly professional and requires high quality, which requires auditors’ strong professional ability and responsibility. However,
our country does not pay enough attention to the training of auditors, the entry threshold of auditors is relatively low, and the management is relatively loose, which makes the overall quality of auditors nothigh, and can not meet the quality requirements of the whole process tracking audit control [3].

2. Real estate project audit process design through computer

2.1. Establish the right idea
The whole process audit process of real estate project based on computer is a new audit method which has been gradually produced and developed in recent years. It has made great innovation in the traditional audit mode. The emergence of this audit mode has changed the situation of post audit under the traditional mode, and realized the real-time management and dynamic supervision of all stages of the construction project from the beginning to the end. Therefore, it can carry out comprehensive and perfect audit work, timely discover and solve the problems existing in the whole construction process of the project, avoid unnecessary waste of resources, and play a great role in controlling project cost and ensuring project quality. At the same time, it can improve the utilization rate of funds and the rate of return on investment, reduce the construction cost, and make full use of the role of tracking audit in the whole process of construction projects, and achieve good results. In the process of the whole process audit of real estate projects, auditors should fully understand and understand the significance and great role of the whole process audit of construction projects, and establish the correct concept of tracking audit of the whole process of construction projects. Therefore, in the whole process of the actual project audit, auditors should be clear about their role positioning, do a good job in the supervision and management of the construction of the project, and carry out supervision in strict accordance with the audit procedures and processes [4]. In the process of work, timely feedback the corresponding audit information and data to the construction unit or relevant management department can not be used as the manager to make the corresponding audit decision for the construction of real estate project, so as to better standardize and implement the audit work. In the initial stage of construction project, the audit gate should be moved forward appropriately. In the research and development of audit work plan, we should highlight the importance, carefully analyze the risks that are prone to occur in the process of project construction, take preventive measures and response plans in advance, and give full play to the preventive function of audit work.

2.2. Establish strict review procedures
The analysis of the business mode and business process of the audited unit can start at the pre-trial stage. The main task is to analyze the way and process of the business handled by the audited unit, and pay close attention to the key links of the internal control in the process of business and the key points of business dealings with the outside. By analyzing what information will be generated in the process of processing, which units will have information interaction. Through these understandings, the computer auditors can communicate with the audited units, draw up data acquisition plans, collect and convert relevant data, prepare for the next data flow and data structure analysis, and design the specific scheme of real estate engineering audit process through computer. The scale of real estate engineering construction has large and small, with the rapid development of the whole social situation, the construction scale of real estate engineering is also growing. Some construction units often adopt EPC management mode, which can improve the construction progress and speed up the construction project. However, due to the limitation of relevant disciplines, EPC management mode needs to set up a variety of subcontracting projects, which will produce different subcontracting contracts. Once the project adopts this management mode, there may be some economic disputes in the later stage, which will affect the construction quality of the project and the operation and management of the construction unit, so it is not conducive to the healthy and orderly development of the whole construction industry. In the management of this kind of subcontract project, we should pay attention to the audit of the subcontract and real estate construction. We should audit the subcontracting project contract and sign the contract first [5]. The main task of real estate project audit process design
through computer is to find out what data will flow in, what new data will be produced, which data will flow out, and what kind of data structure these data will be. Through the computer, we can know how the data of key links are generated, whether the internal control has effective review or check on the generation or flow direction of these key link data, and whether the external data can be verified to realize the effective re-check or control of these key link data. As shown in Figure 2.

![Figure 2. Computer audit flow chart.](image)

### 2.3. Strengthen the communication between the real estate departments

Through the analysis of the first two steps, after the audit professionals and computer auditors have reached a consensus on the above business process and data flow, they can put forward a series of computer audit requirements according to the characteristics of project data and the objectives determined by the audit scheme. Through the above analysis, the data flow and data structure of the audited unit have been clearly defined. At this time, the proposed audit requirements are based on the data structure and correspond to the audit objectives determined by the audit scheme. Therefore, these requirements are programmable. The whole process audit process of real estate project not only changes the working mode of the project's own auditors, but also changes the management and working mode of the audited unit. The audited unit needs to cooperate with the audit work. Generally speaking, the traditional internal audit often reports the corresponding data after the completion of the project, adopts the whole process audit method, and requires the auditee to regularly hand over the corresponding materials to the audit team [6]. This mode of work may lead to the auditee's psychological and emotional resistance to the submission of materials. Therefore, the real estate project auditors should strengthen the communication with the auditee, make necessary explanation and communication, strive to let the auditee understand and support the whole process of audit, and ensure the orderly development of the audit work of the whole project. This can also effectively avoid the problems that may exist in the whole process of project audit, effectively improve the quality of real estate engineering audit, and improve the economic and social benefits of the construction unit. As shown in Figure 3.
3. Conclusion
Generally speaking, China's socialist construction is progressing and developing continuously. The real estate project is of great significance to the promotion of social development and the improvement of people's living standard and quality. The process design of real estate project audit by computer is more and more convenient and fast. It can not only solve the problems and errors of traditional audit, but also improve the efficiency and coordinate the progress of each department to form a benign competitive relationship.

References
[1] Research on the control method of the whole process tracking audit of construction project cost[J]; Shanxi architecture; 2017.
[2] Sun Na; research on the whole process tracking audit optimization of a company's engineering project[C]. Fujian agriculture and Forestry University; 2017.
[3] Ding Xintong; research on control method of whole process tracking audit of construction project cost[J]; China real estate industry; 2017.
[4] Xiong Yujing; research on implementation and management of construction project and whole process tracking audit[J]; housing and real estate; 2017.
[5] Zhang Lu; research on whole process tracking audit of real estate industry[C]; Huazhong Agricultural University; 2014.
[6] Feng Xiulan, Pu Yuanyuan; on the whole process of construction project tracking audit[J]; commodity and quality: real estate research; 2013.