

Business Management Goal Setting and Performance Appraisal Strategies of Development

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Abstract. The purpose of this paper is to explore the issue of management optimization in construction engineering cost consulting enterprises, and to provide scientific and reasonable management methods and strategies for enterprises to improve their management level and overall competitiveness by studying and analyzing the formulation of goal setting and performance evaluation strategies. This paper adopts the method of combining literature review and case analysis to conduct research. Firstly, through reviewing relevant literature, we understand the relevant theories and practical experience of goal setting and performance evaluation; then, combined with the actual situation of engineering cost consulting enterprises, we conduct an in-depth analysis and research on the goal setting and performance evaluation strategy of enterprises; finally, through the method of case study, we conduct an empirical research on the management optimization of enterprises, and verify the effectiveness and feasibility. The findings of this paper include the following: 1. Key elements of goal-setting and core indicators of performance assessment for engineering cost consulting firms were summarized; 2. Based on the results of the questionnaire survey and the case study, a performance appraisal strategy for different positions and levels is proposed; 3. Based on the results of the empirical study, the effectiveness and feasibility of the goal-setting and performance assessment strategies were verified. Through researching and analyzing the management optimization problems of construction engineering cost consulting enterprises.

Keywords: Business Management, Performance, Management optimization.

1. Introduction

Engineering cost consulting service refers to accepting entrustment for the society and undertaking the whole process and dynamic cost management of construction projects, including feasibility study, investment estimation, project economic evaluation, project budget estimate, budget, project settlement, project completion settlement, project bidding tender, compilation and review of bidding offer, monitoring the project cost of construction projects as well as providing relevant information on engineering cost [1]. The engineering costing industry is regarded as a knowledge-intensive and intellectual industry, and the development of various businesses involves a large number of specialized talents, therefore, high-level and highly capable professionals have become the core resources that many engineering costing enterprises compete for.

Construction projects not only have the characteristics of general projects, but also some of their own particularities (such as the fixed nature of the geographic location, disposable, wide-ranging, construction projects involving a number of fields, large investment) project disposable [2, 3], irreversibility of the process of the project, the project's uncertainty, etc.), these characteristics of the services of the engineering cost consulting enterprise has put forward a higher demand for the cost consulting services of the construction projects, construction engineering cost consulting services. It is a special service for the singularity of the project, and the content of the service varies with the different stages of project implementation. In order to meet the expectations and requirements of customers, construction cost consulting enterprises need to have a high degree of professional skills, innovation and responsiveness. This requires the enterprise to strengthen its own management, stimulate the work enthusiasm and innovation ability of employees through scientific goal setting and performance evaluation strategies, and improve the overall competitiveness of the enterprise. Enterprise goal orientation and orientation is the embodiment of the core values of the enterprise, performance management work is to serve the realization of enterprise management goals,

performance evaluation is an important part of the implementation of performance management and the realization of enterprise management goals, so the management goal setting and performance evaluation is very important for the optimization of enterprise management.

The purpose of this thesis is to explore the relationship between corporate management goal setting and performance appraisal strategy development. The purpose of this paper is to explore the optimization of the management of construction engineering cost consulting enterprises, through the study and analysis of the formulation of goal setting and performance evaluation strategies, to provide enterprises with scientific and reasonable management methods and strategies, to promote the healthy development of the enterprise, and to optimize and enhance the management of the enterprise.

2. Overview of the consulting firm

2.1. Company Profile

Shanxi Wanfang Construction Project Management Consulting Co., Ltd. is a Grade A engineering cost consulting enterprise with rich experience in engineering management and engineering consulting services and good performance, and has become a high-profile consulting company in Shanxi Province, and has been honored as an "advanced unit" of China Construction Engineering Cost Association, and an excellent cost consulting enterprise in Shanxi Province, it has been honored as "Advanced Unit" of China Construction Engineering Cost Association, Excellent Cost Consulting Enterprise in Shanxi Province, Top 100 Consulting Service Agencies for PPP Projects in China, Overseas Engineering Expert Consulting Unit, Standing Council Unit of PPP Promotion Association, and Advanced Unit of Construction Engineering Cost Management Association of Shanxi Province. Adhering to the core values of "professionalism, integrity and quality", the company is committed to providing all-round, whole-process, whole-life-cycle integrated consulting services for construction projects. The company can provide the following specialized consulting services: Pre-project consulting (investment opportunity study, PPP consulting, project proposal, feasibility study report, etc.); Bidding agent procurement (bidding planning, bidding agent, government procurement, etc.); Investment control (design estimate compilation and review, bill of quantities and budget maximum bidding price compilation and review, the whole process of cost control, project settlement audit, final account compilation and review, judicial appraisal of project cost). Investment control (preparation and review of design estimate, preparation and review of bill of quantities and budget ceiling bid price, whole process cost control, project settlement audit, final account of completion, judicial appraisal of project cost, etc.); BIM management consulting; Project supervision; Project management informatization service.

2.1.1 Analysis of the composition of academic qualifications

There are 9 people in high school and below, 85 in college, 80 in bachelor's degree, and 2 in master's degree. The proportion of college degree or above is 94%. The overall educational level is moderately high.

2.1.2 Analysis of the proportion of job

The company has 7 people with senior titles and 4 people with intermediate titles, of which the first-class cost estimator has 3 people with senior titles and 4 people with intermediate titles; the consultant has 4 people with senior titles.

2.1.3 Analysis of the percentage of registered personnel

The number of registered first-class cost engineers of the company is 22, including 16 cost engineers specialized in civil construction, 3 cost engineers specialized in installation, 2 cost engineers specialized in transportation and 1 cost engineer specialized in water conservancy.

2.1.4 Analysis of professional structure

The company's cost is divided into civil construction, installation, municipal, road and bridge, gardening and other specialties. Among them, 63% are civil construction professionals, 27% are installation professionals, 6% are municipal professionals, 1% are landscape professionals and 4% are road and bridge professionals.

2.1.5 Scope of business

- 1) Cost consulting
- 2) Bidding Agent
- 3) Engineering Consulting
- 4) information management
- 5) Customer satisfaction rate: over 98%.

2.1.6 Business Management Objectives

Shanxi Wan fang Construction Project Management Consulting Co. Ltd. business management set the goal of [4]:

- 1) Industry status: Leading regional enterprise.
- 2) Scope of practice: full professional coverage.
- 3) Quality target: 90% or more excellent rate.
- 4) Efficiency Target: Contract performance rate of 85% or more.
- 5) Customer satisfaction rate: over 98%.

Performance Appraisal Strategy

2.1 Concepts of performance management and performance appraisal

The term performance is broken down into performance and efficiency, so in a literal sense, performance is the measurement of and feedback on how well an individual or organization performs and how efficiently it achieves its goals. Performance focuses on the evaluation of the quality and quantity of work accomplished by an individual or organization, while efficiency focuses on the evaluation of the time and material resources invested in the work accomplished by an individual or organization [5].

Performance management is simply a process in which managers and employees reach a consensus and interact with each other in order to achieve a common goal, and its purpose is to promote the improvement of the enterprise's performance level with the rise of the employees' professional level in order to achieve the enterprise's goal [6]. Performance appraisal is a method of evaluating the results of employees' work and is mainly used as a reference tool for selecting and employing employees [7]. Performance management is a holistic work in terms of scope, which includes all aspects of the enterprise and has a large coverage, whereas performance appraisal is characterized by an isolated feature [8]. The difference between the two is that performance appraisal is a management tool and performance management is a management principle. If there is no proper distinction between the two, there will be more problems in the use of performance appraisal, resulting in the deviation of performance appraisal from the actual work [9].

2.2. Selection of performance assessment methods

The Balanced Scorecard method is used for top management, the Composite Indicator method for middle management, and the Key Performance Indicator (KPI) method for junior operational level employees.

2.2.1 Balanced scorecard approach

Proposed in the early 1990s by Robert Kaplan of Harvard Business School and David Norton, director of the Nolan Norton Institute, the Balanced Scorecard method (BSC) is a new type of performance management system that implements an organization's strategy into actionable measures and target values from four perspectives: financial, customer, internal operations, and learning and growth. This approach breaks away from the traditional performance management method that

focuses only on financial indicators and argues that organizations should look at their performance from the four perspectives mentioned above.

The balanced scorecard method is used to design the performance appraisal system for the company's management in the hope of driving the general manager and deputy general manager to focus not only on the company's financial targets, but also on the "factors behind" that drive the company's financial growth. [10]. Shanxi Wan fang Construction Project Management Consulting Co., Ltd. has set the performance appraisal indicators for the general manager and deputy general manager in the following two steps.

(1) The first step is to clarify the strategic and management objectives for the development of Shanxi Wan fang Construction Project Management Consulting Co. Combined with the current situation of Wan fang Construction Project Management Consulting Company, it is planned that in the next five years' development time, by adjusting and integrating the internal business structure of the company, it will expand the engineering cost consulting business based on Shanxi and facing the Northwest, and on the basis of doing a good job in the core main business, it will consider implementing the deep development of cross-industry to open up the whole consulting industry chain.

(2) According to the company's strategic objectives, from the consideration of the functional positioning of the management and the comprehensive quality of the demand for management, customer management as the first assessment indicators of management personnel, because the operation is the fundamental development of the enterprise, no business enterprises will not survive; the financial situation as the second assessment indicators of management personnel, because the financial situation is a response to the performance of the enterprise's management performance of the performance of the good and bad performance; internal process construction as the third assessment indicators of management personnel, because internal process construction is the core of enterprise management, what kind of management system and mechanism will have what kind of management results; learning and growth as the fourth assessment indicators of management personnel, because the ability to learn and grow. Internal process construction as the third assessment indicators of management personnel, because the internal process construction is the core of business management, what kind of management system and mechanism, there will be what kind of management results; learning and growth as the fourth assessment indicators of management personnel, because the ability to management personnel based on the foundation of the business skills of learning and management of the ability to enhance the lack of one or the other, ignore the business skills Neglect of business skills cannot solve business problems, and the lack of management ability will lose cohesion, reduce management efficiency, and adversely affect the future development of the enterprise. The company has constructed key performance indicators for the company's senior staff (general manager and deputy general manager) in five aspects, namely, "customer operation, financial status, system construction, capability development and independent operation performance".

2.2.2 Composite indicator approach

The composite indicator approach is a statistical method used to transform multiple indicators into a single composite indicator for the overall evaluation of a characteristic in complex data situations.

The steps of the Composite Indicator Analysis method include:

1) Determine the indicators: find out all the relevant indicators to be evaluated comprehensively, determine the indicators should follow several principles, including indicators should be fully enumerated, do not miss. Analysis of the company's middle management positions in the job module analysis, extracted to measure the important indicators of departmental managers, such as middle management, we focus on his assessment of "customer management, management behavior, team building, capacity development, operational performance" several aspects.

2) Assignment of weights: Each indicator is assigned a weight based on its importance.

3) Calculation of composite indicators: Based on the values and weights of each indicator, the value of the composite indicator is calculated.

2.2.3 Key performance indicator methodology

Table 1. Appraisal Dimensions and Key Appraisal Indicators Relationship

serial number	Appraisal Dimension	Key tier 1 indicators	Secondary indicators
"one" radical in Chinese characters (Kangxi radical 1)	client management	Customer consolidation	Consolidation rate of existing clients
		Client Expansion	Consolidation rate of key clients
			Percentage of expansion of long-term cooperative customers
			Proportion of one-time cooperative customer expansion
stupid (Beijing dialect)	financial position	Contractual return rate	Historical arrears recovery rate
		cost control	Rate of return on contracts completed during the year
			Labor cost reduction rate
			Administrative cost reduction rate
surname San	institution-building	institution-building	System Improvement and Adjustment
			institution-building
4	Competency Development	Professional Skills Development	Professional skills upgrading
		Management capacity development	Professional Skills Development
			Annual amount of settlement payments completed by the sub-division
			Employee Satisfaction Survey
5	Managing Behavior	administration	Positive departmental attendance
			Sectoral health compliance rate
			Implementation rate of regular departmental meetings
			Rate of implementation of the workplan
		operations management	Quality excellence rate
			Progress achievement rate
			Rate of completeness of technical briefings
			Achievement rate of outcome evaluations
			Archival completeness rate
			Timeliness of archiving
			Timely rate of project closure
			Excellent rate of user return evaluations
6	Team Building	Optimization of the professional structure of the team	Structural optimization compliance rate
		Optimization of the gender structure of the team	Gender optimization compliance rate
		Team Professional Skills Enhancement	Employee Skills Upgrading Achievement Rate
		Team Professional Skills Development	Skills development attainment rate
7	self-discipline	work discipline	Punctual attendance rate
		report	reporting rate
		Education and training	Education and training completion rate
		Team Activities	Completion rate of mission building activities
8	attitude	work efficiency	Timely completion rate of projects
		Quality of work	Percentage of good work at one time
		comply with a directive	Rate of implementation of work orders
		Debriefing	Implementation rate of specialized reporting

Key Performance Indicators (KPIs), which are strategic core indicators extracted, organized and summarized by the enterprise, decompose the company's strategic objectives and facilitate the enterprise's performance appraisal. It is only through the gradual improvement of financial control of financial management that KPIs are gradually formed, thus becoming a method of assessing enterprise organizations and employees. The word "key" refers to the key strategic indicators that promote the company's performance and demonstrate the company's succession in Table 1.

2.3. Exploring the relationship between assessment indicators and objectives

Wan fang's management goal is to realize the regional leader, among which: the goals of achieving full professional coverage of business scope, quality excellence rate of more than 90%, timely contract fulfillment rate of more than 85%, and customer satisfaction rate of more than 98% are auxiliary goals designed to achieve the goal of regional leader, because a consulting service enterprise can only have a more comprehensive professional coverage, excellent quality, efficient service, and customer satisfaction to be able to occupy a larger market share so as to achieve the strategic goal of regional leader. Because a consulting service enterprise can occupy a larger market share only with more comprehensive professional coverage, high quality, efficient service and customer satisfaction, so as to achieve the strategic goal of regional leader.

The correlation between the assessment index system and the development objectives of the performance evaluation of the company's personnel at all levels should be very close, and the selected indexes should be helpful to the realization of the company's objectives, otherwise its assessment index system is unscientific and needs to be adjusted.

The realization of Wanfang's management objectives requires that the management layer, departmental management, and operational layer have a clear positioning of their respective responsibilities, and only with a clear positioning of job responsibilities can their evaluation indexes be reasonably determined.

2.3.1 Relationship of OMA indicators to management objectives

Operational management is the team that formulates corporate development strategies and leads the team to achieve development goals and is therefore critical to the achievement of management objectives.

The key to whether the enterprise can realize the goal of a leading enterprise lies in the expansion of the business, if there is no business, then the enterprise has no basis for survival, therefore, the customer operation is used as an assessment indicator, while customer consolidation and customer expansion are used as secondary indicators.

The key to whether an enterprise can realize the goal of a leading enterprise lies in the enterprise's financial position. An enterprise with a shortage of cash flow and no strong financial strength is not in line with the image of a leading enterprise, so the financial position is used as an assessment indicator for the management of the operation.

The key to whether an enterprise has the ability to develop in a healthy and sustainable way lies in whether it has a good operation mechanism; therefore, the operation management should take the system construction as the assessment index, and at the same time take the system construction and system improvement as the secondary assessment index. Effective mechanisms are used to ensure that quality and efficiency goals are realized and customer satisfaction rate is enhanced.

Whether an enterprise has the ability to develop in a healthy and sustainable manner has an important relationship with the personal ability of the management and the ability to manage the development of the enterprise. Therefore, expanding the ability as an appraisal index, and at the same time expanding the professional skills and management ability as a second-level appraisal index is to realize the goal of the management personnel to lead the expansion of the scope of the business and to achieve full coverage of the profession.

High-level, highly capable professionals engineering costing enterprises compete for the core resources, as the management of the business, "the fist does not leave the hand, the song does not leave the mouth", only adhere to the operation, in order not to be detached from the front line, in order to be able to face the policies, laws and regulations of the changes in the operation of the means of the changes in the methods, in order to be able to work through the practice of upgrading Only with the professional skills to lead the development of the enterprise can we lead the team to open up new horizons and realize the goal of enterprise development, so we take "operational performance" as the assessment index for performance evaluation.

2.3.2 Relationship between assessment

As the department head of the middle management is the backbone of the company's management, but also the future management of the enterprise's backup candidates, so for the middle management position assessment indicators set to have a significant correlation with the realization of the company's management objectives.

The business department is not only the operation department, but also the core force of the company's development. Whether a production department has production tasks or not, the core lies in the expansion of customers, so "customer management" is used as an evaluation index.

The key to the performance of the management behavior of the business department lies in the construction of the departmental team, whose professional structure, gender structure, and level of professional skills determine the ability of the business department to implement its business, and therefore "team construction" is used as an assessment indicator.

Since the management behavior and awareness of departmental managers play a decisive role in the healthy operation of business units, "management behavior" is used as an assessment indicator.

The environment, policies, and construction techniques outside the cost consulting business are constantly changing, so middle managers can only lead their teams forward by continuously expanding their skills and guiding their teams well, so "ability expansion" is used as an assessment indicator.

Only by adhering to independent operation can we not be detached from the front line, can we keep abreast of the changes in policies, laws and regulations, operational means and methods, can we enhance our professional skills to lead the development of the enterprise through work practice, can we lead the team to open up new horizons, and can we realize the goal of the development of the enterprise, therefore, we take the "operational performance" as the assessment index of the performance evaluation. Therefore, "operational performance" is used as the assessment index for performance evaluation.

2.3.3 Relationship of operational-level assessment indicators to management objectives

As for the basic operation level, the basis for achieving the team's goals is to have a standard operation behavior, a positive working attitude, and to actively improve professional skills and project organization and management abilities to ensure the quality of the task results and operation efficiency. Therefore, "operational performance, self-discipline, skills development, and work attitude" are used as assessment indicators.

3. Performance assessment test validation

3.1. Experimental validation of the performance assessment program

3.1.1 Test validation cycle

The performance evaluation program will be used from January 2019 through June 30, 2019, for a six-month trial validation period.

3.1.2 Test validation methods

Customer operating indicators: calculated and evaluated using offline data. Expanded expertise: computational assessment with offline data. Financial status, system construction, management behavior, team building, behavioral self-discipline, and work attitude are all indicator items that use platform data for performance evaluation. Operational performance is evaluated on the basis of operational quotas in Table 2.

Table 2. Survey of satisfaction with the performance program

Investigation term	Number of people surveyed	results (of an investigation, poll)	Indicator design	weigh ting	Performance quota standards	Observations and recommendations
management	5	more satisfied	3	2	3	Adjustment of indicator items Adjustment weights Adjustment of performance quotas
		mostly satisfactory	1	1	1	
		unsatisfactory	1	2	1	
Middle management	14	more satisfied	8	6	7	Adjustment of indicator items Adjustment weights Adjustment of performance quotas
		mostly satisfactory	2	4	2	
		unsatisfactory	4	4	5	
Grassroots Operators	208	more satisfied	134	128	86	Adjustment of indicator items Adjustment weights Adjustment of performance quotas
		mostly satisfactory	42	36	43	
		unsatisfactory	32	44	79	
Satisfaction analysis	227	more satisfied	64%	60%	42%	
		mostly satisfactory	20%	18%	20%	
		unsatisfactory	16%	22%	37%	

3.2. Issues identified in the pilot validation of the performance assessment program

3.2.1 Problems in assessing indicators

In order to promote business management and realize the company's development goals, the assessment indicators have been appropriately adjusted and increased, with an increase in the number of results evaluation indicators for management personnel, an increase in the number of financial status indicators for middle management personnel, and an increase in the number of indicators for excellent results, price management and work responsibility for grass-roots operational personnel.

3.2.2 Problems with the weighting of indicators

Cash flow from production and operation is very important, which is vital to ensure the timely payment of employees' salaries and the renewal of the company's equipment, etc. Therefore, the weight of the indicator of the financial position of the management is increased. Customer satisfaction lies in the standardization of business management behaviors, so the weight of business management behaviors for middle management is adjusted and increased. Employee's work attitude and responsibility are crucial to the quality and timeliness of the results, so the weight of employee's work attitude is adjusted and increased.

3.2.3 Problems with operational performance quotas

Through the trial, it was verified that the indicators of operational performance quotas for cyclical and repetitive work in the whole process management project, as well as the unpredictable work in the project, are not reasonable and have certain problems.

4. Performance Appraisal Program's optimization

Shanxi Wanfang Project Management Consulting Co., Ltd.'s performance appraisal index system optimization design of the basic idea is: first of all, to clarify the existence of the enterprise's competitive advantage of the key factors affecting the enterprise, on this basis to clarify the key performance indicators at the enterprise level, and then set up each departmental key performance indicators, and finally set up the employee-level key performance indicators by means of the job descriptions of the grass-roots employees of each department [11-13] .

4.1. Adjustment of assessment indicators and weightings

4.2. Operating management

The weighting of the operating management's customer operation was adjusted to 35%, and the weighting was adjusted to 5% with the addition of the results review indicator item. The weight of financial status was increased from 30% to 32%, the weight of historical arrears return was adjusted to 65%, and the weight of return rate of contracts completed in the current year was adjusted to 35%, in order to avoid the risk of formation of bad debts, and at the same time to further safeguard the timeliness and quality of business results.

4.3. Middle management

Adjusting the administrative and business management weights of middle management's management behaviors, with the business management weight adjusted to 24%, to focus on business management behaviors and promote the achievement of the company's management objectives.

Grassroots Operators

The indicators of excellent results, material price management and work responsibility have been added for grass-roots operators. The weights are adjusted to excellent results (4%), material price management (4%), and work responsibility (4%), and the weights of operational performance are adjusted downward, but the results of operational performance are reviewed and calculated, and the employee rewards are linked to the total operational performance and the performance evaluation score grade, which further promotes the initiative of employees' work and their self-discipline in the code of conduct.

4.4. Adjusted validation status

Performance assessment program amended, the company and through the six-month validation, the overall effect of the validation test is good, managers and staff satisfaction has increased significantly, the company's investigation of the new performance program, especially employees for the adjustment of the performance quota, to avoid the cumbersome calculation of the operational performance, greatly enhancing the degree of satisfaction, and at the same time increase the weight of the financial situation to promote the return of funds to improve to promote the management to increase Clearance of arrears; for the operational level employees increased the excellent results and accountability assessment, improve the quality of work, further improve the service attitude, the results of the analysis of the adjustment are as follows in Table 3:

Table 3. Results of the analysis of the adjustment

investigation term	Number of people surveyed	results (of an investigation, poll)	Indicator design	weigh ting	Performance quota standards	Observations and recommendations
management	2	more satisfied	1	1	2	Adjustment of indicator items Adjustment weights Adjustment of performance quotas
		mostly satisfactory	1	1		
		unsatisfactory	0		0	
Middle management	16	more satisfied	12	11	12	Adjustment of performance quotas
		mostly satisfactory	3	3	2	
		unsatisfactory	1	2	2	
Grassroots Operators	158	more satisfied	119	127	114	Adjustment of performance quotas
		mostly satisfactory	27	22	25	
		unsatisfactory	12	9	19	
Satisfaction analysis	176	more satisfied	76%	81%	74%	
		mostly satisfactory	18%	15%	16%	
		unsatisfactory	6%	4%	11%	

5. Conclusion

Through researching and analyzing the management optimization problems of construction engineering cost consulting enterprises, this paper proposes a scientific and reasonable target setting and performance evaluation strategy, which provides an effective solution to improve the management level and overall competitiveness of enterprises. At the same time, the research methodology and research results of this paper also provide reference and reference for other similar enterprises. Also supplemented with additional inputs: Specificity of construction projects. For construction projects, its special characteristics are mainly manifested in the following aspects: High risk. Owing to the complexity and uncertainty of construction projects, there is a high level of risk, such as engineering changes, claims and delays. Highly demanding. Construction projects are demanding and require strict compliance with relevant regulations and standards to ensure quality and safety. High informationization requirements. With the development of information technology, construction projects also need to adapt to the requirements of information management, such as the application of BIM technology.

In summary, the special nature of construction projects determines its complexity and difficulty in management, which requires a professional team and management system to ensure the smooth implementation of the project. Through the implementation of performance appraisal, it strongly promotes the realization of the company's management objectives, the operational management team's work initiative, innovation ability, and operational ability grow significantly, the middle management's business management ability, team building ability, and business skills grow significantly, and the basic operational layer's work responsibility and work efficiency have been improved substantially, effectively promoting the realization of the company's development objectives, the company from 2017 After becoming the first ranked unit in the credit evaluation industry in Shanxi Province, the company realized its corporate development goals by maintaining the first ranked unit in the industry in the province for five consecutive years in 2018, 2019, 2021 and 2022.

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