

# 泷去稽矮恢绑 BIM 哦肾抓狼诖砹必壑枣抓赜谏

Research on Project Cost Management Based on BIM Technology under replacing business tax with  $$\operatorname{VAT}$$ 

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デ峭 琏ッ泷去稽掻脾同旦薤荇抓泷胺诙脸诙筲浊挨立杪稠荇稽超诙筲浊 净抓浊抓搔慈俊矾避胺铷疾稽诙 慈旌戥诙镀稻シ饼 蜈诅澳合泷去稽去罅 狼诖砹必壑枣抓榈几褴簖颁蜈罢裳蟪簇拾シ峽绑同 婶染翦斥瘁拭绊泷去稽番澳合狼诖砹必壑 枣抓酝幼褴簖 滇篷脸招 BIM 哦肾磷磕狼诖砹必壑枣狼铂抓虼佗好苡 搦番汽簇初绑 BIM 哦肾脸招痕砹必壑枣蔼抓 卞敌盾厨壑枣琏苡シ儡身同染啾己漓登猎刍狼诖滋初鼎炳车笺砹必壑枣 奇殆仍狼箜塾能婶 就酝狼诖龋坠摄冀佃シ

FAbstractyReplacing business tax with value-added tax refers to the previous business tax taxable items paid are included in the value-added tax items. Its purpose is to reduce repeated tax increases to enterprises and reduce the pressure of negative tax. But with the reform of state-owned increase, many problems of project cost management are also exposed. Based on this, this paper first analyzes the current situation of project cost management in China after replacing business tax with value-added tax, including the obstacles of applying BIM technology to carry out engineering cost management, and then puts forward the advantages of BIM technology application in cost management and its management elements. It is hoped that this article can help the construction engineering-related units to do a good job in cost management, control the construction budget cost, and maximize the project income.

### デ初瘀桕ッ泷去稽 BIM 哦肾 狼诖砹必壑枣

Fkey words preplacing business tax with value-added tax; BIM technology; project cost management

# 0 旦璧

狼诖砹必弁鼎研册页拾楸慨搔砑扉杪必癌琏苡 必切とげ 铼拾葚阀濒铼狼诖抓能婶必水 净肉搔脾狼诖箜塾娠抓愁罡磷渠鄱何旧暄宝莽夫 囤脾狼诖砑扉猎柢招砉磷多笼能抓柔笼暄宝龋坠爱何旧暄宝抓莽夫>研里娩椿矮 卑币榕栀抓狼诖砹必搔脾旦挨冱 搦婶染捏汽盾抓恢绑 BIM 哦肾矮抓狼诖砹必颁搔锘爵旦挨冱 逗狼诖砹必箜塾能婶壑枣シ泷去稽就仍番 澳合抓狼诖砹必壑枣播苎滇篷杪必琨挫划炒必菜葡鄱罹犒拾犒熙铷雷哄茶每 爵茶每佃琏韦犒拾犒熬水 搦痕祢双抓挈敌矮 脸招 BIM 狼诖猎腾哦肾柄柏啾己莞狼诖砹必壑枣璇春酝幼褴簖汽彩搭妊蛮肓シ

## 1 澳合狼诖砹必壑枣抓酝幼褴簖

狼诖砹必壑枣抓婶甑搔大招酝慑抓壑枣播苎 钧狼诖猎 柢娠疋簇酝香盾抓捏慑暄墟钕弈祗纭苎菥佃ザ琨馑佃抓菥挨 桠濒 蔽就酝摄冀佃狼诖龋坠八锻挫 爵狼诖永扰 中稻 地招 能婶蔽盾仍狼纫烁 地肾下诖祗纭卞佃抓挨冱狼诖壑枣暇灯乡 净立碍搔挨能碍朵抓 蜈诅酝碧猎刍狼诖纭胺犒拾犒多熹 狼 诖砹必壑枣纫吝颁琏滋脸车簇去朵 饼柔栀搔拨冱朵佃槔燃 狼诖砹必壑枣螈琏顿毅抓坞琨权劬鄱铂八菜葡恢仉抓锻挫搔 碍辩朵 捏蔽莽抓拾楸 狼诖砹必壑枣躇慑灯妈佃世芹佣抓 优页シ

### 1.1 壑枣蕴徉褴簖

饼泷去稽番 澳合狼诖砹必壑枣纭胺裳蟪簇拾抓涩沱褴 簖搔 兆绑狼诖砹必壑枣纭胺抓顿爱纫吝几**戈**壑枣蕴徉疾升 诀幞绊彪菥壑枣琥箩蜩蔽学毪冀阮碧抓雷哄蕴货 蜩蔽犄戴脸慑抓槔徉卞佃铂招抓褴簖>棒拭狼诖能婶抓士能 滇篷绊狼 诖姿棋昶招 猎刍失扰猃昶+卑狼滴灯昶招+蔽盾柢急生溯抓 冢晡旰祗昶招 +避胺壑枣昶招+龄仍昶+琨昶夫诙铽鄱[1]シ厨澳抓狼诖姿棋宝瘴抓失扰昶招荑董狼诖莽能婶抓 60%-70%廊而 锃绑失扰能婶抓铷琏漫 彪菥狼诖砹必壑枣颅颅伎扉氨熙绑苷兹狼诖永扰铯旰蕴徉 落琮绊厨蹦狼诖能婶蕴徉抓苎菥壑枣 祢搔彪菥狼诖砹必壑枣抓涩沱褴簖シ

# 1.2 壑枣腾吝褴簖

厨跳川拾笨狼诖壑枣腾吝蔼拾渍 澳合酝纭抓狼诖砹必 壑枣播苎澳 初绑痰塾抓壑枣慑敖冱纫吝 挨搔旧簦杪必忧榜 掻泻鼎杪必シ厨澳旧簦杪必掻谁葡合聚泥衡纫箨镭菥挨琨馑 抓旧簦琨旧镶撷铼蔽盾鼎必 川莩阀钕钾抓垛昶树疵蔽盾箜 塾必水 笼能狼诖痰塾菜葡 蔽同八恢仉 谁葡躇播狼诖铼拾 杪塾簇猎刍狼诖抓必水抓 旧簦坞抓杪必纫吝榴槔狼诖崎仍 爱狼诖就播阀立渍卤 痕筲浊磋瘁澳 钧狼诖能婶瘁八:卑ザ 生大癌傲疤播 钧大向爱舡蛲鄱阀立杪稠垛昶澳 康壑遏蔽 就酝爵鼎挨狼怜抓慑泉奇殆 亿搦厨衡晃漫抓优页 碍大绑避 胺多撇卞敌 遏啾辩诀幞狼诖砹必壑枣就蚧爱摄莰春塾抓劳 簦簇酝炝冀吵劳抓褴簖 搦酝慑抓旧簦坞狼诖砹必壑枣痘鲁 蜩莞簇阀憩抓璇春纫坞 祢冱吵劳褴簖摄莰辩姿棋诀幞避胺 祆泷抓暄铽鹕躲戴搂富鬥>搦泻鼎杪必坞腾吝挫搔碍川钧仍狼 崎仍爱狼诖就播啤镔 净部招抓搔葚阀鼎必杪塾 逗 卑狼性 溯+失扰+壑枣昶+肛蛲+大向 钧仍狼纫坞鄱好苡保兆杪必卑 痕荬必澳摁骞 净顿摁抓杪必菜葡爱旧簦坞碍藩 搔谁葡避胺 抓旧簦夫雷哄琨露矮抓陉帮必水春旧抓 枣栀蔼搔脸瘤鸵旧 簦坞奢徳棋祉就蚧抓摄莰春塾抓シ饼酝虺颓抓傧辩俐宏瘴宝



稻忘俐春旧绊避胺蜩蔽盾阮闩垛灯妈抓雷哄纭娩 诀幞泻鼎 杪必抓菜葡茶每兢痕熬铷抓绚番漫 搦祢冱茶每绚番莞狼诖 砹必篱拾抓搂富搔祠仗绑旧簦坞抓劳簦抓シ捏蔽楸碍栀搔感 冱杪必腾吝 痕酝虺颓开厨搔泷去稽番抓莜纤阮娠 罹据腮莞 避胺篱拾蚵病莜纤泉坠抓舡蛲シ

### 1.3 殉塾痄塾抓卑八扉痄好苡

兆绑狼诖砹必壑枣香盾抓荭徉箴几 净螈琏垛禄抓狼诖暄扰冱堙茌几安升 煎仍狼盒茗 拘漏 额烁鄱 螈琏菥杪爱及枣抓狼诖群葡铼示冀 魏挨纫罂 兆绑酝碧猎刍狼诖漫甑冱堙伐临 澳合抓狼诖砹必壑枣雷哄涩亿祚碍啾躇急菥挨抓琨馑佃壑枣树疵 川德蔼仍狼猎柢避胺抓茶每绚番蔽盾臭暴砝辆病矮抓葚阀锻好シ诀幞狼诖砹必壑枣澳莜里簇酝殉塾痄塾抓狼诖铼泥昶招 莞就蚧狼诖砹必壑枣狼铂篱拾绊箴几虼稻好苡,好同痕狼诖砹必壑枣澳汽跣茶每佃忘俐 能八绊泷去稽番狼诖滋初避胺褒卤韭共抓铷琏崎仍シ

### 2 歧纭 BIM 哦肾脸招狼诖砹必壑枣抓酝就虼佗

康壑 BIM 哦肾佬莜掻珲纫多熹合聚哩晤招绑狼诖暄墟壑枣抓能荫猎腾哦肾 饼瘁拭澳合抓 BIM 哦肾脸招箫晃祚及绑谕注娠 厨澳抓虼佗好哎疤琏慑煎矮 挨搔权劬渠毗稻辆碍己 蕹百菥挨树疵抓菜葡 煎进 音茶每腾化脸招菥挨树疵火炸本亿及绑蒺殆虺颓 榜搔雷哄螈韦灯稻碍跣 祧鹛哆脸诀幞BIM 哦肾脸招抓能婶褴簖禄碍戴璇春[3] 癌搔 BIM 狼诖腾化八绊憩招绑碍藩抓狼诖堙化 螈琏荭徉诧去哿肀抓荭徉扉几祢罹爵琼铂卑粉汽簇绊鲁熬水抓哦肾琏韦 搦澳合浊旦痕BIM 哦肾卑柠箫晃蔼示辆凋百 挝慑绊嶂笺抓彩呒螈韦蕴货诀幞滋脸氨胺抓卑柠蕹寄 嚎搔茶每飚弊磷多稻辆碍己冀 瘤旦合搐啾琦戴抓爱 BIM 哦肾滋初抓狼诖砹必壑枣飚弊除据漫祚螈琏挨颓阮疋拾槔燃卞佃シ饼饫搔狼诖滋初纭胺啾己充设冱冱虼佗 枋 BIM 哦肾脸招戴狼诖砹必壑枣蔼 眢坝澳合狼诖砹必壑枣后角挨旧辩禄戴虢犒吝抓汽跣シ

# 3BIM 哦肾壑枣狼诖砹必抓蛮肓爱卞敌

彪菥抓狼诖砹必壑枣康壑兢痕荭旅劳临 饼冀播蔼罹琏 莜扉藩挨钾下诖 逗 楦盒——塾铼——钾筲——卞佃垛 昶——槔燃失扰必水——韭能砹必シ饼痕狼诖及绑碍藩阮娠 阮 煎柢杪+喷树+罐吝疵急仍狼澳滇防绊冀铼铷疾抓蔼恧狼 铂 搦扃奔八酮彪菥狼诖祚本亿螈琏冀铼抓卑稻滴灯拾韭能 祢包铷疾搐据シ搦恢绑 BIM 哦肾抓狼诖砹必壑枣 净搔钩狼 **诖抓挨粹茶每** 滇篷仍狼陧狼盒茗鄱愁罡蔽啤棋抓纫吝爱狼 诖茶每腾化莩阀犄拾抓 BIM 狼诖茶每腾化蚴绊澎慑恢婶抓 猎刍莩土腾化罢级 净祚搔挨傲暄墟臭暴俐鄂 啾己八爵脸抓 狼诖筲浊汽彩愁狼诖封娠抓春劬顿摁>痕筲浊抓碍藩虺颓 遏 蔽兆碍藩抓大坠碧绔纫泣稠螈琏臭暴夫诧去抓茶每 躇慑初 呖漫榴\*茶每韭燃\*揭琮佃\*打槔漫补\*揭蜈阮卞佃抓哦肾卞 敌型シ 氏搔钩 BIM 哦肾脸招绑狼诖砹必壑枣 砹必粉慨啾己蔽 狼诖茶每腾化铂八恢仉 谁葡狼诖伐傲士猎仍狼虺颓棋稠抓 泻鼎爱旧簦 就阮藏埔衡爵狼诖砹必痰塾祇纭阀枣佃诧去绊シ 祢双钧蔽颅抓楦盒爱塾铼狼铂愁罡飓佃八杪塾生爵茶每腾化

抓桎呆扉诖 啾己摄冀诖辆衡礓冲好卑八壑枣劳痄诀幞抓痄 塾殉塾褴簖 藩阮祚啾涩沱衡汽蝶狼诖砹必壑枣狼铂抓泉岳 爱芸疵辆シ蚴同罢级 瘁拭猎刍狼诖纭胺婶膻抓漫甑 莜里辩 兆绑猎柢鼎炳扒阮朵灯螈韦诀幞螈琏朵奢狼诖厶柽拾去朵狼 搦脸招绊 BIM 茶每腾化哦肾番 碍备啾己示冀衡慈旌砹必壑 枣卑粉爵狼诖铼抓杪塾镀稻 肇纫抓柢杪螈韦颁遏蔽蜈阮砑 扉诧去 BIM 狼诖腾化拾藩铜播酝 祚啾盯登狼诖柢杪鼎炳八 肇纫抓躇播狼诖猎柢螈韦汽彩几冱纫烁 离登肇纫爵净币抓 莜纤憩招漫祗纭肀硼ジ省坝爵绑狼诖砹必纭胺拾楸 BIM 哦肾 抓删盾爱脸招敌率辩篱拾朵奢罅缝 砑扉脸招 BIM 哦肾祗纭 狼诖砹必壑枣抓就材拾瘁拭 酝虺颓抓 BIM 哦肾啾己熹戴蔽 矮泉嗜 翦斥搔砹必壑枣狼铂泉岳蔼抓汽蝶 爵鸵彪菥砹必壑 枣纫坞 净备招 20%抓阮疋裰辆慨啾韭能愁罡抓砹必壑枣狼 铂 滇篷湃绔抓蒺殆 厨跳净啾镶蚴 40 蔽蔼抓箜塾级朵奢褴 簖 啾己痕就蚧猎柢旦慨爵仍狼下诖†娥肾车簇阀枣朵奢 凌 绐绊彪菥狼诖砹必壑枣痕失扰能婶罢级抓壑枣谕注 脸招 BIM 哦肾祇纭狼诖砹必壑枣阮 啾己盾阮多酝爱璇春猎柢纫 爱仍狼纫抓帮栉褴簖 部阀藩能婶缏慑泉蚵病 兆绑狼诖砹必 壑枣搔愁诖牒蜈猎刍狼诖仍狼饯审抓 好同蓼孛砹必壑枣狼 铂抓封娠 慨遏蔽焱菌搂富戴蓼孛筲浊狼娠 碍备遏蔽慈俊卑 狼鄱螈琏皮阮杪昶抓昶招能婶 狼诖如茹韭狼祚啾汽如闩禄 沤暄毫湃シ捏蔽楸 BIM 哦肾脸招痕狼诖砹必壑枣 立碍备备 搔八绊璇春酝虺颓狼诖壑枣褴簖抓慑泉崎仍 奢搔狼诖滋初 避胺就酝摄冀佃狼诖龋坠率箐抓哦肾朵罅シ

### 4 恢绑 BIM 哦肾抓狼诖砹必壑枣蕴徉

### 4.1 猎柢春劬虺颓抓砹必壑枣

翦斥螈琏枧泻 BIM 哦肾痕狼诖砹必壑枣澳抓浊抓锻挫 康壑 BIM 哦肾搔挨冱能荫慑泉抓烀登涅颓 饼 BIM 哦肾婶膻 立碍搔挨冱璇春纫烁シ瘤狼诖铼爱泻鼎ザ旧簦鄱杪塾辟得缏 BIM 哦肾棋涅番 砹必累脸瘤钧狼铂芸稻浊炽蝽澳痕阀藩爱 荬必婶膻蔼 搦砑扉爵澳合狼诖砹必壑枣播苎祗纭瘁拭 婶染 枧八脸招 BIM 哦肾祗纭狼诖砹必壑枣脸瘤钧煎矮嚎傲虺颓 铂八 BIM 砹必壑枣抓蕴徉

#### 4.2 沤暄疵急虺颓

狼诖沤暄旦 脸瘤铯招 BIM 哦肾柢杪强猎狼诖腾化 立安遏蔽钧椋狼诖腾化及枣德狼番八番菔抓柢杪虺颓汽彩茶每顿摁 脸瘤莩阀狼诖螈韦爱铯蝽戴抓狼诖顿群拾葚阀塾簇狼诖腾化伐傲士弊抓莽仍狼铼 大招爱 BIM 哦肾初呖抓砹必飚弊瘴能爵脸抓砹必濒塾扮 铂八狼诖猎柢达娠沤暄抓春劬顿摁シ

### 4.3 柢杪虺颓抓砹必痰塾

狼诖柢杪虺颓疤琏搔脸招 BIM 哦肾爵狼诖伐罡瘁抓优 庐超祇纭哿申 立爵 BIM 茶每腾化爱蛎簦顿摁狼诖抓躇播脾树琏韦车簇阀枣卞佃槔燃 啾己慈俊砹必卑粉抓涅灯杪塾爱 楦盒滴灯铼シ遏蔽枣璇八 柢杪虺颓抓 BIM 砹必慨搔八绊奇 殆槔燃就蚧狼诖沤暄春劬抓暄铽能婶簦辆シ

### 4.4 喷地区树虺颓抓砹必壑枣

狼诖猎柢抓疤琏猎刍失扰铯旰蔽盾仍狼颓抓诺滇瘁滇鄱



罹袤碍磷喷 地区树下 達 痕椋 虺颓 遏蔽 大招 BIM 哦肾 汽垛 簇 躇播抓狼 達 铼 蔽盾 失 扰 琨 水 茶 毎 株 灯 瘴 能 失 扰 —— 狼 達 铼 抓 泻 鼎 场 登 BIM 哦 肾 跣 辆 臭暴 抓 卞 敌 钓 狼 诖 泻 鼎 多 慝 莞 捏 慑 慢 抹 矾 顿 爱 沤 树 抓 鼎 炳 。 遏 蔽 离 登 仍 狼 猎 柢 鼎 炳 哿 申 暄 甑 补 地 水 阀 枣 抓 卞 甑 祇 哄 鼎 炳 シ

### 4.5 仍狼虺颓抓砹必痰塾

仍狼虺颓铂八燃傲狼诖猎柢摄八铷琏抓虺颓 颁搔 BIM 哦肾摄啾多撇哦肾卞敌抓虺颓 脸瘤阀枣祆招 BIM 哦肾爵酝 慑抓狼诖茶每暄墟祗纭燃阀 盾阮糯簇猎柢仍狼澳碍阀枣抓 褴簖蕹蛟 净祚啾瘴能拖傲狼诖蕴徉爵脸抓仍狼盒茗 纫藏酝 哄戥臧抓哦肾卑粉车笺哦肾保链狼铂シ藩阮祚琏大招 BIM 茶 每腾化拾爵仍狼狼怜忧乃狼卑狼荬荮爱仍狼招扰祗纭瘁拭 祗

挨铜熹戴蓼慈狼诖能婶抓泉嗜シ

### 5 莩楠

葚蔼捏恧 兆绑澳合就纭泷去稽权劬番 狼诖砹必壑枣狼 铂爵雷哄佃戈森每佃汽簇绊奢跣抓琏韦 搦彪菥狼诖砹必壑枣腾吝兆绑茶每绚番 整枣腾吝鼎挨鄱褴簖 佬亿蜩蔽学毪煎奔抓莜纤蕴货螈韦シ好同康壑 BIM 哦肾痕澳合狼诖砹必壑枣箫晃歧纭兢痕挨旧虼佗好苡 饼狼诖砹必壑枣纭胺琏招绑卡桉哦肾搭妊 卡桉钩狼诖茶每啤棋痕 BIM 狼诖茶每腾化蔼祇纭砹必痰塾抓砹必壑枣纫坞 礓冲好狼诖犏渠鄱褴簖诀幞搂富避胺莜泷祆飓 佞插狼诖大坠伐纫抓龋坠摄冀佃シ

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