

Transbel General Contracting: A Company Study

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Abstract: *This study analyzed the operations of Transbel General Contracting based in Doha, Qatar. It looks into its general profile and its management systems along organization and human resource management, operation management, marketing management and financial management. The case study approach was adopted to present a general profile of Transbel General Contracting. The researcher made use of the descriptive and comparative research designs using the case study approach. Data and information were gathered through interviews and observations. An interview schedule was used to guide the researcher in achieving an effective interview with the managers and staff of the contracting company as principal respondents. The gathered data and information on the industry study were processed and analyzed through SWOT Analysis. The findings of this study lead to the formulation of recommendations to maintain and improve its strengths, to address its identified weaknesses, to enhance the opportunities, and to manage the threats to the attainment of the objectives of the company.*

Key Word: *descriptive research, construction, financial management, operations management, marketing management, human resource management, strengths, opportunities, SWOT analysis, weaknesses, threats*

Date of Submission: 25-04-2025

Date of acceptance: 04-05-2025

I. INTRODUCTION AND LITERATURE REVIEW

In the world, construction is an industry that is very closely linked to the economy and society in a general perspective. It is a complicated business that faces ever-changing conditions, and those who are not prepared or capable of meeting these demands may ultimately fail. Every year, thousands of contractors, whether in business in two or twenty years, face bankruptcy and failure. Developing then an understanding of the future is an important aspect of every planning process as planning in the construction industry has no limit.

According to Bizminer (2018), of the 1,021,350 general contractors and operative builders, heavy construction contractors, and special trade contractors operating in 2014, only 722,281 still were in business in 2016—a 29.3% failure rate worldwide. On this note, regional economic and financial challenges are the leading risks for doing construction business in countries in the Middle East and North Africa. No other region had economic issues had these as potential risks. Indeed, the beginning of 2016 was a challenging period for regional economies and the risk outlook continues to show that the region is exposed to both internal systemic challenges and geopolitical headwinds.

On the 5th of June 2017, a regional diplomatic crisis erupted when Saudi Arabia, the United Arab Emirates, Bahrain, and Egypt severed diplomatic relations with Qatar and banned Qatar-registered planes and ships from utilizing their airspace and sea routes, along with Saudi Arabia blocking Qatar's only land crossing. Qatar's construction industry relies partly on the import of construction materials by land and sea from Saudi Arabia and the UAE. The closure of the land border and the shipping ban is a real blow to Qatar's construction supply chain. Qatar action is to find new suppliers of construction materials quickly and to engage talks with construction material companies from Turkey to avoid a shortage which cause a disruption to the ongoing construction projects and increase in construction materials' prices.

Current challenges were noted last March 11, 2020 when the World Health Organization (WHO) declared the COVID-19 outbreak a pandemic. From a national perspective, many assume that COVID-19 can be classified as a force majeure event which refers to a contractual clause regarding an extraordinary event beyond the party's control that prevents it from accomplishing the contractual obligations on time. Qatar appointed ASHGAL to review and identify all contract clauses to understand what provisions and relief entitlements are eligible for claim based on the current pandemic.

Despite the world view related to construction industry challenges, Regional Economic and financial challenges, along with the regional political crisis and local impact of pandemic outbreak doing business in the Middle East, which encompasses the Arab states bordering the Persian Gulf, has become easier with recent and ongoing businesses reforms. Reforms are measured in several important dimensions of the regulatory environment as it applies to local firms. It provides indicators on regulation for starting a business, dealing with construction

permits, getting electricity, registering property, getting credit, protecting minority investors, paying taxes, trading across borders, enforcing contracts and resolving insolvency.

In the private sector like Limited Liability Company (LLC) for Foreign Investment Law of January 2020, the foreign investors are eligible to proceed for 100 per cent ownership of LLC's incorporated in United Arab Emirates, Oman, Bahrain and Qatar only. Only few countries who is sprouting the business level idea especially at an international level had encourages budding companies who is planning to incorporate a business, then free port zone under free port authority turns out to be the favorable option as it turns out most economical. In the free zone area taxation are imposed to be free. Global foreigners find the destination as a better investment platform that helps them generate huge profits.

Qatar made its outright appointment of implementation of Qatar Financial Center (QFC) an onshore business and financial center located in Doha, established by law no. 7 of 2005 of the state of Qatar. QFC allows up to 100% foreign ownership, 100% repatriation of profits, and charges a competitive rate of 10% corporate tax on locally sourced profits, all while integrating businesses into Qatar's swift expansion into a major trade and investment center. This idea was made possible with the aid of supporting the Qatar Vision of 2030 - Suitable Economic Diversification. A diversified economy that gradually reduces its dependence on hydrocarbon industries, enhances the role of the private sector and maintains its competitiveness through expansion of industries and services with competitive advantages derived from hydrocarbon industries.

Qatar remains the world's second largest exporter of liquefied natural gas and it is likely that its economy will grow by 2.4% in 2021. The construction industry's focus is on completing the projects for the FIFA 2022 world cup as well as ongoing projects in healthcare, education, and transportation. Like that of other GCC countries, commercial law in Qatar states that a foreign investor cannot establish a mainland business entity without first appointing a local sponsor. The role of this local sponsor varies depending on the business model, and as an inevitable challenge for foreign investors, it is vital to understand the functions of a local sponsor and the impact this has on establishing a business in Qatar.

This study provides detail awareness and the highlights of Transbel General Contracting on its business ventures. The company operates as general fit-out contractor in the highly competitive industry in Qatar. During the mid-2000s, multi-national company both local and international were investing heavily in getting shares of the business. In 2014, a small grade size company, Golden Octopus General Contracting got into the momentum. The company was owned by two shareholders, a Qatari and an Indian national. Trying to compete in the industry and 100 over like them were in the market, competition was very tough. Unfortunately, the company was not successful and ceased its business in 2016 and in 2019, it became dormant.

In the same year, a Filipino entrepreneur proposed to restructure the company business activities and acquired medium size contracts for supply and delivery of earthworks and aggregates to major contractors in infrastructure projects, while Architect Dharrylyn E. Beltran was the subcontractor of supply and logistics management. The company's shareholders agreed to relinquish the 100% of the company ownership to Architect Dharrylyn E. Beltran (DEB), and in August 2020, Golden Octopus changed its business name to Transbel General Contracting. Fit-out Construction opportunities are mainly concentrated by far and 90% is in Doha vicinity only (Page 15 of Qatar Census Population, 2010-2015).

The new shareholders are a Qatari national and by law owns 51% of the company and 49% share is owned by Architect DEB. This was executed with the article of incorporation under the approval from the local authority Ministry of Commerce and Trade. The business approval is in the mainland of Qatar and limits the privilege from Qatar free zone for import and export license and will not enjoy Qatar Financial Centre benefits. The company activity solely focused on fit-out general construction. "Fit-out" refers to the process of making an interior space ready for occupation.

As a common practice when constructing commercial buildings, the spaces inside are left bare for the occupants to determine the level of refurbishment needed (or fitting out). In building preparation, fit-out refers to activities such as the installation of the floors, ceilings, partitions, and furnishings. Additionally, building services such as cooling, heating, ventilating, water and electricity supplies, cabling, wiring, internet connectivity, and communication arrangements may also fall under the fitting out process. Some systems to consider before finalizing the layout with the designer are the type of data cabling required, Lighting and lux levels, Position of power outlets and switches, Number of points required, Number of power outlets required, Air conditioning units, Air conditioning to server rooms and server racks, Ventilation, the position of mechanical registers, and return air grills.

Legal compliance with all government requirements in Qatar covers Fire alarm and extinguishers, Safe electrical setups, Ample working space, Efficient and comfortable working environment and Health, and hygiene. It complies with Baladiya (Geographics and building), Kharama (Water and electricity), Woqod (Gas & Piping), Qatar Civil Defense (Fire), Ministry of Health (OSHAS), Qatar Construction Standards of 2014, and Ministry of Municipality and Urban Planning.

From the time of acquisition, within two months the company was actively competing in the market and have submitted commercial proposals amounting to Qatari Riyal 5.0 million and acquired Qatari Riyal 1.8 million contract value and it's about 36% success rate. It was a benchmark accomplishment and Transbel General Contracting is considered as one of the successful companies in making. It was a credit to the minority partner who single handedly brought the business contracts and other business opportunities aligned. Businesses play a huge role in culture and society in general. They not only take up the most amount of time in most people's lives, but they also help create innovations and make important technological advancements. Construction business is one of the cannonading businesses of today that has a great impact on the economy of any nation.

Transbel General Contracting is a building construction company where there is an appointed part time technical consultant from March 2020 till January 2021 and a project management who successfully delivers all the projects on time. Part of the responsibilities are awarded projects being constantly monitored the activities on the construction site on a daily basis 24/7 including the management of vendors and traders and constant coordination during constructing the projects with Architect Dharrylyn Beltran.

It is in these contexts that the researcher was prompted to assess and analyze the management of Transbel General Contracting

1.2 Research Methodology and Data Analysis

This study made use of the descriptive and comparative research designs using the case study approach. The data used in this study were taken from the Transbel General Contracting office of Architect Dharrylyn E. Beltran located at Abu hamour, Doha, Qatar and from its sight offices in Msheireb downtown Doha, Qatar. The company's support staff added valuable data inputs through the casual interviews conducted with them and additional insights on the company's operation were gathered through direct observation made by the researcher. To determine the relative position of the construction company as to its ranking and earnings/revenue in relation to other existing contracting firms in the country of Qatar with at least 10 years of service operation, it extrapolated the total earnings/revenue of six (4) other contracting firms in its area of operation using variables such as; number of partners, average number of new clients per partner, and projected annual net income per new client to arrive at the average annual gross revenue of Transbel General Contracting from its acquired construction contracts. The same formula was used to determine the Transbel General Contracting average annual gross revenue from new business representations and ranged against the other six (4) contracting firms considered in the study to arrive at its relative position. Financial analysis on the company's financial statements was utilized (e.g. horizontal and vertical analysis) and analytical ratios were used to compute for the company profitability and solvency ratios.

1.3 Findings and Interpretation

Management Systems Profile

This section presents the different management systems and subsystems of the office along organization and human resources management, operations management, marketing management and financial management and how they impact on the overall operation of Transbel General Contracting.

Organization and Human Resource Management

The study conducted on this management system included the examination of Transbel General Contracting organizational structure; recruitment and selection; training and development; compensation and employee benefits viewed in the context of its goal of quality service, financial stability, and sustainable growth. Organizational Structure

The company as presented and described in the preceding chapter is a partnership under the article of incorporation in Qatar which is represented in a commercial license. Apparently, the local Qatari sponsor Mr. Hassan Al Ishaq — a Qatari combat pilot Armed Forces General) who is a silent partner owns legally a 51% share with designated rank in the company as CEO and the company managing partner Architect Dharrylyn E. Beltran owns a 49% share with a designated rank in the company as Deputy CEO. It has only one level of communication between the managing partner (DEB) and the support staff (supplied employees). The company is headed by Architect Dharrylyn E. Beltran, both as managing partner, Deputy CEO, Architect on record, render designer and concept designer and is ably supported by five (5) competent staff called the supplied employees.

Transbel General Contracting employees whose visas are under the sponsorship of TGC are the CEO and Deputy CEO only. Each compensation is based on every project progress as per share legal mutual agreement 5%/95% of net profit respectively. Employees are divided into different categories, and they are categorized as Allied employees, Supplied employees and Part time employees. Allied employees are strategic allied partners whose teams are for ceiling, wall, flooring, finishing, and system specialists whose teams are for firefighting(FF), fire alarm(FA), heating ventilating air condition(HVAC), Mechanical electrical plumbing(MEP), low

voltage(LV), and ELV (extra low voltage) team on site whose visa are under allied company's sponsorship and compensation are based on per project contractual agreement. Supplied employees are receptionist, secretary, accountant, IT and tea boy in office administration and documentation whose visa arrangements are from the supplying companies and paid on an hourly rate basis. Part time employees (essential team) are Project Manager/Technical Manager, Civil Engineer, Mechanical Engineer, Electrical Engineer, Architect, Supervisors and Foreman's are engineering professionals whose visas are under other sponsoring companies and being compensated base in the market monthly gross best rate. As per Qatar national bank a penalty of 50,000 Qatari riyals will be imposed to any company who pays employees not under their sponsorship via wire transfer. Bonus is a very good system that everybody on site can exactly translate the additional area in terms of square meter into Qatari riyals. This can note an aggression and earliest progress completion of the work schedule of the project.

Transbel General Contracting is created with a sound working platform that will deliver the ultimate quality. The company's Deputy CEO, Architect Dharrylyn E. Beltran is a seasoned specialist in all facets of technical and project management with more than 16 years of experience globally. She is the driving force of the company. Coupled with the expertise of the technical manager Engr. Arlan Beltran, he is the left arm of the Deputy CEO on a project basis. Site progress administration are carefully monitored by the part time dedicated engineers, supervisors, and foreman's bound by drawing interpretation, BOQ, plans, testing/commissioning equipment's and regular technical surveys. The company has a sound and strong base in delivering its commitments. For the past 12 years of company existence, the administration of Transbel General Contracting has not received any complaints filed or aired grievances from its employees against the company. In Qatar any complaint related to labor issues and delay of compensation will automatically block the company registration and can't hold any regular transaction legally and even commercially.

Employee handbook or manual is of great help to employees for them to be oriented with the policies and guidelines that should be followed by every employee in the organization. Transbel General Contracting has published an administrative manual as per ISO 9008:2015 procedure and is being implemented in office but it was not distributed to employees on site. Site teams are monitored via traditional security log books of in and out systems. Site performance monitoring is usually monitored by reports, testing, and commissioning in satisfactory compliance according to standards and doesn't mitigate any attendance requirements.

As per Qatar labor law all Qatar residents are mandated by the government to receive a basic salary, food allowances, accommodation, transportation, fix leave holidays declared by the state, yearly minimum 21days annual leave, Friday as official rest day of the week, health insurance, annual air ticket from country of origin exit and return for engineers, accountant, managers and every two(2) years for other trades and gratuity of 21days per year upon cancelation/exit or transfer of sponsorship.

Transbel General Contracting has no official sponsored employees and therefore no responsibility from the immigration, social, health and legal obligation to the employees. Only the CEO and Deputy CEO are under the Transbel General Contracting sponsorship which is bound by Qatar labor law and in the account of Transbel General Contracting. Only the technical manager who is the consultant, designer is having additional means of compensation agreed by the Deputy CEO. Selection process of employees are fully trusted in the global recruitment processing companies depending on the required trade of services.

Recruitment and Selection

The global recruiting team normally comprises of 3-4 companies focuses on scouting cv's, verifications, visa allotment, country mobilization from port of origin and demobilization. The fit-out projects are usually 3-6 months' tenure and cannot have a further planning of more than that. Recruitment companies has their own exam preparation, selection process, method use from sourcing, selection and recommending the two (2) final shortlisted candidates for each position required. Transbel General Contracting Deputy CEO with the Project/Technical Manager will simply ask for virtual interview and select the best from her own weighted decision from the recommended shortlists of the global recruitment team.

Training and Development

The company encourages all personnel, engineers, foreman to attend training (technical consultant, GSAS consultant, manufacturer, dealer, supplier), seminars and may apply for essential technical programs. Whenever there is invitation issued to the company regarding venues for trainings and seminars, the company complies and sends participants to attend. There are also instances when regulating international engineering bodies and national professional organization from the Philippines offers trainings and seminars, where the company is invited. The company gladly complies to such invitations.

Operations Management

This management includes an examination of Transbel General Contracting processing, design issuance (plans), payments, system validation, handover, approvals, execution, warranty and follow up.

Process Design.

These refer to the fit-out project procedure that involves processing, design issuance, payment, and approval. The operation starts from the moment a client inquires of the company services, until the time the contract has been executed called the pre fit-out project procedure. Whenever a new prospective client inquires through email, phone or even at social platform, WhatsApp, referrals or walk in to the office, the system automatically triggers on. It starts from the initiatory gathering of information (sketch of render design) by the receptionist and follow up by the secretary to the client. Once found in the core of competencies to provide supply and installation along with the design and build packages the secretary will, together with the receptionist or accountant to the prospective client to fill up a more thorough description in his/her imaginary concept thru a render design. Handling policy that includes render and concept design fees, charges detail, consultancy fees, fit-out charges, betting fees if any, cost of the project to be executed will depend in the finalized render, concept and detail design along with the bill of quantities (BOQ).

The site execution operation starts from the execution of the contract and successful advance payment called the fit-out project procedure. As the company policy a strict no advance payment no site mobilization. Usual advance payment is between 15%-25% of the project value against Transbel General Contracting bank guarantee cheque and outstanding payments will be paid according to progress of the project as per Transbel General Contracting submitted work schedule (full detail of the project start and handover). Transbel General Contracting assumes the full responsibility of the project upon receipt of advance payment. Transbel General Contracting starts to purchase works men compensation insurance, third party liability and health insurance as gate passes/project permit are to be issued upon submittal of the insurances. HSE tool box talk is to schedule prior to the team mobilization. Engineers' usual communication is for the base build provision utilization, interfacing and tapping of power, water, waste. Elevators, laydown area and fresh air and fan coil units' pressurization are to be initially arranged prior to site mobilization. Assuming all permits and passes are arranged 3rd party logistic team will start commencing for the site delivery of initial materials and initial team for the 1st fix and 2nd fix of works is scheduled for mobilization. Mobilization of team are being handled by the foreman to ensure that compliance on site is in the proper coordination and professional manner. Take note that any accident in the gulf as per the court will be responsible for 200,000qr penalty plus imprisonment of the management if found that the management fail to initiate the means of safety, preparedness, and irresponsible action. With in-place of a comprehensive business plan and well-defined standard operating procedures (SOP) it ensures the participating partners with overview and the company's profitability and with strategic approach on how to undertake the total and effective management, on both project and business management.

Health and Safety

The company complies on HSE rules and regulation imposed by the site safety officers and site security forces. Transbel General Contracting encourages all foreman's and Junior Engineers to be trained and prepared with first aid training as 1st responders. Each foreman and junior engineers must be well trained and equipped with NEBOSH certificates. NEBOSH is the highest form of formal safety education and training to learn. Yearly first aid training is given as well to ensure that process for first aid, CPR, choking and the Heimlich maneuver, etc. are always remembered during emergency site encounters.

Marketing Management

This study of the marketing management system presents the marketing strategy utilized by Transbel General Contracting to counter the marketing initiatives of the other established giant fit-out companies and other highly readily grade a contracting company in Qatar on the four (4) p's of marketing namely: product/service, pricing, core and shell, place, and promotional activities. It is imperative to establish a controlled marketing system management as one of the focal points of Transbel General Contracting business activities and with total synergy. Product/Service

To ensure consistency and maintain the products and services of its quality and delivery in the region Transbel General Contracting success is driven by most experienced professionals available in each field to deliver the project to the highest standards. Transbel General Contracting is offering unique materials specifications that capture and maintain the market share and amplified products as sustainable and cost efficiency on the operation and/or occupancy stage. Transbel General Contracting always supply and install branded products in fit-out projects that are always with consistency of product's quality, competitive qualification index, ultimate customer service and brand exposures that usually catches the eyes and attention of the client design representatives.

Price

The competition is very high in the industry. How should Transbel General Contracting price structure be designed? Price is vital in marketing. It is imperative that a thorough economic analysis must be in-place. Value over price is the equation for sales and marketing. From the conceptual design stage, this is one of the primary

building blocks being considered, the quality and value of the product and services to be provided to the customers. Transbel General Contracting leans on an almost flat organizational structure that can very well control the variables at keeping the cost of revenue and its operating expenses low to ensure affordability without sacrificing the quality of products it offers to its clients. Transbel General Contracting can always compete against the best equated price to any extreme challenges as the management had its hands own experiences of almost 100,000 vendor list all over the world. This intellectual property of the Deputy CEO can offer provide wide array of choices to handle the price constraints in every bidding and tendering stage of a project.

Place

With a steady influx of new clients, the company needs to move towards the direction of selectivity and concentration from its usual saturation approach. Qatar Free Zones Authority aims to drive innovation and sustainability by working with companies that are leading cutting-edge technologies to drive innovative product development and environmentally friendly processes. Soon there will be no import taxes to be imposed should all raw materials landed at Qatar Free Zone Authority. Current sources of raw materials are from major trading partner for Qatar in raw materials are Japan, Singapore, Korea, Rep., Thailand and India for exports and United Arab Emirates.

Since Qatar belongs to Middle East and African region and with this in mind, the Deputy CEO believes that it is time for the company to selectively grow the business in the direction it wishes to operate and not just taking in all that knocks on its door. Target market location must be defined, knowledge of the environment, context, and activities is imperative. Place of the company offices must be accessible and convenient for potential clienteles. To the foregoing manifestation of the owner/manager, the office has started unloading its client base to its collaboration partners in areas where the office's direct servicing may not be cost effective but will be for its collaboration partners without totally relinquishing direct control over the case.

Promotion

The Core platform to expand the awareness of the project are strategic and tactical marketing strategy in place and applied. Promotion is the conduit process between the customers and the project. Transbel General Contracting professionally structured, made to be second to none. The core team management define its goals and how to achieve the sales target. Promoting the project's sustainability management is a major element to enhance the awareness and interest of potential customers and/or end-users. Transbel General Contracting utilizes the means and taking advantage with lots of its suppliers all over the world by product promotions thru expo, emails, Ooredoo messages. Transbel General Contracting always prepare a readily available mock up sample. Introduces branding all over Philippine technological council groups of professionals and training with awareness for its new clients.

Financial Management

The subsystems that are analyzed along this management system of Transbel General Contracting are the accounting system, working capital management, internal control, financial statement analysis and financial ratio analysis. Equally important and functional department in the company, which manage the day to day financial activities.

Accounting System

The office adopts the double entry bookkeeping. Under this system, the amount of every business transaction is being recorded in a minimum of two accounts. The double entry system also requires that for all transactions, the amounts entered as debits must be equal to the amounts entered as credits, (gleeson-white, 2022).

For this Transbel General Contracting maintains separate book of accounts for cash receipts and disbursement, receivables, project revenue and the likes used to its financial transactions. It also adopts the accrual basis of accounting (or accrual method of accounting) where all its service revenues are reported on the income statement when they are earned. When the revenues are earned, but cash is not received, the asset accounts receivable will be recorded. Also under this method, expenses are reported on the income statement when they match up the revenues being reported, or when a cost has no future benefits that can be measured. When an expense occurs and cash has not yet been paid, a liability account will also be recorded. The expense occurs and cash has not yet been paid, a liability account will also be recorded. The expenses that were not paid in the current accounting period will be reported through adjusting entries. However, Transbel General Contracting pays all its expenditures in cash (petty cash disbursements) and in cheques (outside petty cash disbursements). Moreover, under the accrual basis of accounting, the receipt of cash and the payment of cash are not the focus of reporting revenues and expenses; rather the focus is 1.) What revenues were earned, and 2) what expenses were incurred; thus the accrual basis of accounting provides the Deputy CEO Architect Beltran a more accurate and can't hold any regular transaction legally and even commercially. The value of trust and camaraderie is installed among its employees hence a good working relationship is established among them.

Compensation and Benefits. All employees (allied, supplied, part time) of Transbel General Contracting enjoys the benefits above from the gross set of packages compliance to the Qatar labor law. This motivates the employees to stay in focus and stay with Transbel General Contracting and perform their jobs properly. Benefits are included in the monthly gross packages.

Weaknesses

Organizational Structure. Presently, the Deputy CEO acts as a render designer as well due to the non-availability of design Architect who can translate easily 2d and 3d that can automatically impact between complex technical and commercial aspect. Both positions are involved in a wide array of management. As Deputy CEO, she manages and decide the day to operation in general. However, these two positions are key positions that involve time and encompasses a wide variety of tasks that is needed to be address from time to time. In addition, the project manager is acting as a technical manager and detail designer at the same time. Take note that the part time project manager is also a project manager in government as his permanent employment. The attention and time rendered may be compromised. Though it may also be considered one way of economizing considering that Transbel General Contracting is just a small contracting fit-out company.

Recruitment and Selection. The recruitment and selection process were well established by the 3rd party global recruiting team normally comprises of 3-4 companies focuses on scouting of cv's, verifications, visa allotment, country mobilization from port of origin and demobilization. Global recruitment team recommend only two (2) shortlisted candidates. This is a very limited option with the deputy CEO and project manager. Taking into consideration that every fit-out projects are usually 3-6 months' tenure and can't have a further planning of more than that. This in the administrative manual but not institutionalized with the team. All applicants are recommended by the recruiting team depending on the local and international availability.

Training and Development. Training and development are still another important part for human resource management. It focuses on the continual improvement of every employee. Though Transbel General Contracting gladly responds to invitations to seminars and trainings from the regulating international engineering bodies and national professional organization from Qatar that offers trainings and seminars. There is still inadequacy of training and development to maximize the capabilities of its employees.

No regular performance evaluation system to assess to job performance of employees, especially for engineers and supervisors as another weak point that should be given attention since this tool gives assurance that the highest quality of project skills is imparted to sub-contractors on site.

Compensation and Benefits. Unlike other big companies' employees enjoys the fringe benefits provided by them thru a bonus system. All employees (allied, supplied, part time) of Transbel General Contracting do not have one. Though they enjoy a bit higher gross compensation. There sponsors whose Qatar residency held legally responsible to implement this extra compensation. Gross revenue payment per employees is being paid by Transbel General Contracting directly to the sponsoring company of the (allied, supplied, part time) of Transbel General Contracting as part of the contractual agreement. In Qatar it is illegal to make a payment transfer as salary or part of salary wherein the account transferring company does not hold the sponsorship of the employees. As per Qatar national bank a penalty of 50,000 Qatari riyals will be impose. Bonus is a very good system that everybody on site can exactly translate the additional area in terms of square meter into Qatari riyals. This simply note an aggression and earliest progress completion of the work schedule of the project.

Opportunity

Training and Development. The presence of new suppliers for finishing materials and mep products within the locality that provides additional technical idea and strategy along with the technology for installation is a good opportunity for employees, especially the supervisors and foreman's, to pursue their skills as a specialist. This will enable the supervisors and foremen to enhance their skills and capabilities as product specialists of different brand and models.

Essential team are part time employees whose minimum qualifications are engineers and architect with masters and chartered license from different countries. Qatar has given great opportunities to all engineers that can legally transfer sponsorship with a minimum residency at its sponsoring company of 6months. They have offers from other companies as Qatar is one of the fastest growing in the world and with greater emphasis on engineering jobs.

Threats

Compensation and Benefits. Increasing demand in line with fit-out construction due to Qatar 2030 vision at this state and the neighboring countries that offers more attractive compensation, packages and benefits affects the availability of local team considering that majority of them are part timers. In Qatar a 30 days' notice period is legal and the employer held to be responsible for site replacement of any personnel on site for any resignation applied.

Operations Management

Strengths

Process Design. The birth of new projects is from the dedicated team whose minimum initial backgrounds are construction and product specialists and currently acting in the organization as receptionist and secretary respectively. Smart and beauty of a true Filipina who speaks fluent English are the other requirements of this position as very competitive package waits for these positions. This saves lots of marketing cost, advertisement and 80% target achievement. A well-defined guideline that tackles the company policy that includes render and concept design fees, charges detail, consultancy fees, fit-out charges, betting fees if any, cost of the project to be executed depending in the finalize render, concept and detail design along with the bill of quantities (BOQ).

Weakness

Health and Safety. The as per world safety organization and local standard procedure a safety officer must be on site as a mandatory safety health and standard. The recommendations are mandatory in nature, informational in content, and are intended to assist employers in providing a safe and healthful workplace. Though Transbel General Contracting initiative is to comply and as an action is to provide with safety provision on site via 2nd role of the foreman and the supervisors which are equipped with required safety training and neobosh certificates along with the first aider training certificate as a solution in compliance with the site approval. A physical dedicated safety officer on site can assist and investigate deep detail for any accident, near miss and potential observations. Potential life loss and severe damages resulting to loss of life and proven in court that management non initiation of ways and means to prevent any accident is punishable by law and will bear the impose penalty of 200,000qr per life for Muslims and 100,000qr for non-Muslims plus imprisonment depending on the degree of loss.

Threats

Fit-out Project Procedure. There is insufficiency of security measures adopted like insufficient number of security personnel, lack of securing the lease premises (fencing with approve hoardings) and dori (detection, observation, recognition, and identification) cctv (based on the iec en62676-4: 2015 international standard). Core and Shell. The spacious base build provision called core and shell is a base level where construction activities has been carried out. Since other construction area is a potential business opportunity with Transbel General Contracting, reversing the situation can lead to a threat with Transbel General Contracting from the other constructors aiming the same with Transbel General Contracting and along with its strategic approach. In this case it will be the survival of the fittest in the market.

Opportunity

Core and Shell. The other on-going construction can give us the scouting of new other lease premises that are under a fit-out construction. Outside hoardings building permit number and contractor details are being written in bold clear letters for better reading. Scouted details usually reported to the office for further seek of query. Since Transbel General Contracting Deputy CEO and technical manager are former consultants, a wide means of possibility is provided the owner, details from the given building permit number. Having the owner and contractor details can open a possible collaboration in future deals.

Installation of hoardings (site requirement) of Transbel General Contracting that has been kept in the frontage of the lease line serves as a silent marketer as reference. Possible new queries are expected to receive via email or thru office number calls.

Marketing management

Strengths

Product. Unique materials specifications that capture and maintain the market share. Supply and install branded product in fit-out projects that is always with consistency of product's quality, competitive qualification index, ultimate customer service and brand exposures and continuous diversification in multi branding range of products.

Price. Transbel General Contracting competitive and affordable prices due to a flat organizational structure that can very well control the variables at keeping the cost of revenue and its operating expenses low to ensure of customers without sacrificing the quality of products. Its price matrix is far behind less than the current market rate.

Place. The location is an ideal place and within the central business district of Doha Qatar. It is a conducive environment for any client to reach, meeting, and discussion and government green hub programs.

Promotion. Active participation to the Philippine technological council groups of professionals and arrange training with awareness for its new clients.

Weaknesses

Product/Service. Understaffed that requires specialized teams that can partner Transbel General Contracting as professional marketers to create content, track results, and generate business traffic, leads and sales improvement in the next level

Promotion. As new trends continuously appear in Qatar market, it can be difficult even for professional marketers to keep track of the changes and implement them in their own strategies. While embracing these changes would be to their benefit, keeping up with all things new regarding social platform, web design, user interface, and much more that can be quite overwhelming.

Opportunities

Place. The fast and growth in the sustainability and design projects where very limited competitors found. Underserved markets for sustainability products and services.

Promotion. The presence of the Philippine technological council groups of professionals emerges the needs of sustainability

Threats

Place. Emerging competitors are reaching Doha due to the promising business environment. Stiff competition while political factors are continuing to increase due to new legislation and environment regulations. Another pandemic is an emergency not only in Doha but to the world.

Financial management

Strengths

Internal Control. The accounting system of Transbel General Contracting has adopted a method that is acceptable and according to standards and that it fairly presented all accounts under its financial statements. The impress fund system is a good internal control used in handling cash receipts and disbursements.

Financial Statements Analysis. The gross revenue ratio reflected still a profitability status of the company. Though a negative 41% decline in the gross revenue proved that Transbel General Contracting is declining on close business delivery. Though a net income ratio reflects a + 57% the actual progress of works are the residual fruits of action after releasing funds by the sponsor. Late release of fund equates a late closing of projects and for that reflection of collection of revenue happens to be in the next fiscal year 2021 instead of 2020.

Weaknesses

Internal Control System. Having an accounting unit within the company that records and prepares financial reports when immediately needed is an important aspect to monitor the financial transactions. Transbel General Contracting has no accounting unit that is under Transbel General Contracting sponsorship established as what is reflected in the table of organization. The accounting unit is an essential that mandate to be under the company sponsorship supposedly however, the recording of transactions is taken care of an outsourced bookkeeper Salem Khamis El Siyabi a chartered accountants and auditing firm in Qatar.

Working Capital Management. Budgeting is an important process in financial planning. Its objective primarily is for planning, coordination, and control of the available resources. Transbel General Contracting does budgeting by using the historical data as basis for their budget for the next fiscal year. Further, budget is not formally presented. Further, a large amount of current accounts receivable is maintained over the past two years. It maintained a 53% and 53% of the total assets for the years 2020 and 2021, respectively.

Financial Statements Analysis. The comprehensive income statement maintains the account name of gross receipts pertaining to the fees received. Though, Transbel General Contracting maintains a cash basis in recording of transactions it still adjusted at the end of the year to conform with the accrual method that misleads users of the financial statements.

An increase of 31.4% in gross receipts means in y2021 reflects a increase in the number of revenues from projects. This looks very satisfactory in a glance but with in-depth analysis for the entry of revenues reflected lately in 2021 and not in the expectation of 2020 due to the local sponsor bank account manipulation and non-release of cash to purchase materials for site installation. Late purchase means late completion of works and equates to a late submittal of proforma invoice for payment. Low utilization of assets as indicated in a very high current ratio of 15:1 for 2021 and low return on assets of 1.0%. Further, Transbel General Contracting maintains a very low receivable turnover of 1.0 and long collection period of receivables of 365 days. These are indications of a very weak management financial policy.

A debt ratio in 2021 of 30.0% reflected dependency of Transbel General Contracting on its creditors such as client who signs the contract in 2020. This showed the financial risk that the company may undertake in the future if not properly managed.

Conclusions and Recommendations

Conclusions

The Researcher concludes that Transbel General Contracting of Doha Qatar is still in the developing stage, where weaknesses can be easily felt and experienced, and threats are identifiable. Though there are strengths alongside that uplifts the reputation of the company and opportunities that needs to be explored upon, the weaknesses should not be outshine these strengths of Transbel General Contracting. Rather, these weaknesses should be addressed upon as soon as possible, and threats should be managed to minimize the impact to the operation of the company.

The market perception has new trends and fast growth of sustainability design projects and paced ultimate challenge in new innovation in the construction industry. The emerging competitors are reaching Doha due to the promising business environment. As such Transbel General Contracting may or may not catch up with this fast growth trending and ultimate challenge due to Qatar vision of 2030 the countries sustainability implementation. It must continue to explore possibilities to diversify to selectively grow the business it wishes to operate.

The CEO has the ultimate say and power in the company. This is making the Deputy CEO unable to move forward. Like that of other GCC countries, commercial law in Qatar states that a foreign investor cannot establish a mainland business entity without first appointing a local sponsor. This is the present studies about the constraints. The role of this local sponsor varies depending on the business model, and as an inevitable challenge for foreign investors, it is vital to understand the functions of a local sponsor and the impact this has on establishing a business in Qatar. Transbel General Contracting has the options to find another local sponsor or option to QFC that allows up to 100% foreign ownership, 100% repatriation of profits, and charges a competitive rate of 10% corporate tax on locally sourced profits, all while integrating businesses into Qatar's swift expansion into a major trade and investment center.

On the other hand, performance evaluation system is one vital aspect that needed to be addressed, especially for consistency it must undertake a performance audit of all objectives and action plans to make sure it performs and achieve that overall goal. Managing and monitoring the whole strategy is a complex task, therefore, create a sound system management that will perform the task. Maintain the KPI review and improve the system and performance. Adapt continues training management and awareness program. Currently, Transbel General Contracting has no regular performance evaluation system though they have already done it before.

Transbel General Contracting has gone through dormant for many years past and currently, it is gradually starting to generate income and establishing growth in its operations, which is a good indication of progress compared to the first eight (8) years of the decade of operation.

Recommendations

Every construction company, like Transbel General Contracting, the goal is to provide excellence in fit-out projects and to be one of the leaders in the industry and deliver the ultimate quality. Accompanied by this goal is the highest management's determination to realize the organizational goals which should be prioritized. A continuous effort should be given by the management to improve the operations, as well as to address the local sponsor attitude towards the bank account manipulation of financial resources and improper and unfair share of net revenue. It is a matter of the Qatar rules and acceptable article of incorporation that must be amended in principle and address these deficiencies that should be initiated on gradually. Transbel General Contracting must adopt urgently the offer of QFC that allows up to 100% foreign ownership, 100% repatriation of profits, and charges a competitive rate of 10% corporate tax on locally sourced profits, all while integrating businesses into Qatar's swift expansion into a major trade and investment center.

Organization and Human Resource Management

Organizational Structure. Having the existing formal organizational structure and well established duties and responsibilities of the company strengthens the team because of the existence of unity of command and line of authority. TGC published an administrative manual bas eon ISO 9008:2015 procedure and recommended to implement also the procedure on site team and not only in the administrative staff (supplied employees). Further, maintaining a pool of seasoned professional experiences of the teams from supply and part time employees from different prestigious projects is an advantage of Transbel General Contracting as a fit-out general contracting company. On the other hand, the researcher recommends the appointment or recruitment of an in-house dedicated human resource officer to handle the recruitment process, double/triple overlapping duties and

responsibilities of the supplied employees (receptionist, accountant, secretary), part time employees (Architect, and Project Manager) as not to compromise the role in general expectation as per assigned position. Part time employees (Unique Essential Team) are well trained individual team who speaks northern Philippine dialects such as Ilocano and Panglatok and speaks multi-level of international languages such as English, Arabic and Hindi are engineers and architect, supervisors and foreman's that are handling actual site project management. This is very important as communication hinders the site execution as language is the main barrier. There is an undismantled loyalty of the essential team to both the deputy CEO and project manager and to the company. The researcher recommends a Status Quo while maintaining the camaraderie and undismantled loyalty of the team and scout new junior recruits with the same native dialects that is willing to learn Arabic, Hindi and Urdu for the incoming new projects that will work and learn the site techniques with the current essential team. Take note that site urgency that requires confrontation of technical ideas and urgent logistic review and suggestion can secure oneness and sole focus with the initiated unique essential team. The administration of Transbel General Contracting has not received any complaints filed or aired any minor or major grievances from its employees against the company. In Qatar any complain related to labor issues and delay of compensation will automatically block the company registration and can't hold any regular transaction legally and even commercially. The value of trust and confidence is installed among its employees hence a good working relationship is established among them. The researcher highly recommends this value of trust and confidence shall be maintained by the management.

The researcher recommends TGC management to address this matter by looking at an expansion in other best locations and greater areas that may increase its chances of financial growth. Site team are monitored via traditional security logbook of in and out system as manual traditional checking. The researcher recommends the acquisition and adoption on site of Iris scan system, CCTV monitoring system and biometric attendance system. Foreign Investor Limitation applies to the deputy CEO for waiving her capacity as a sole owner of the company in the main land Doha Qatar. The researcher recommends to adopt the current possibility where Qatar financial Centre is offering the extend of foreign investors owning a 100% share with the absolute right and power to the company.

Recruitment and Selection. With the presented status of the organization and human resource management, the researcher recommends keeping the recruitment process as this is the best in fit-out projects however seasoned hr must be hired to keep preserve the goal of the company against 3rd party global recruiting team and not one way of presenting cv's of candidates. The recruitment and selection process established in the administrative manual should be put into practice and practice to capture the best engineers, foreman's and supervisors and other trade and visa is under the sponsorship of Transbel General Contracting.

Training and Development. In terms of provision of training and development, the researcher recommends that it should be consistently given to all essential members (engineers, foreman's, supervisors) and skilled members to adopt with the current trends. Considering that a significant percentage of the team are not under Transbel General Contracting sponsorship, up keeping them with the current trends in the field of installation and construction through training and development is a must.

Further, the researcher recommends that the management should take into consideration the implementation of a regular performance evaluation system, especially for essential members, or at least a venue to assess job performance. This is a way of assessing the performance in imparting knowledge in a learning process that in return would result in maintaining excellence and quality projects.

Compensation and Benefits. Being a above compliant of the Qatar labor law provision of fringe gross packages as mandated by law. Transbel General Contracting is assured of the loyalty of its employees. A review on its enhancement or improvement may be injected not only for seasoned team members who need more benefits but also to mitigate the risk of losing them due to better job opportunities abroad or compensation package of other fit-out construction companies.

Operations Management

Pre Fit-out Project Procedure. A well-defined guideline that was discussed and agreed by the client of a smart and beautiful true Filipina who speaks fluent English. Indeed, it saves lots of marketing cost, advertisement and 80% target achievement that tackles the company policy that includes render and concept design fees, charges detail, consultancy fees, fit-out charges, betting fees if any, cost of the project to be executed depending in the finalize render, concept and detail design along with the bill of quantities (BOQ). Since it is beneficial and progressive in nature the researcher wishes to keep this strategic approach of Transbel General Contracting till

the ongoing market demand, trend and requirement remain the same. Should a new form of trend requirement exist a new approach, it must be embraced with full maneuver of adaptive formulation.

Fit-out Project Procedure. With in-place of a comprehensive business plan and well-defined standard operating procedures (SOP) it ensures the participating partners with overview and the company's profitability and with strategic approach on how to undertake the total and effective management, on both project and business management. The researcher recommends installation of DORI (detection, observation, recognition and identification) CCTV (based on the iec en62676-4: 2015 international standard) in real time registers. This will let the people on board to take precautionary measures plus a remote monitoring of all real time activities. This can also serve as a security measure in the aim of control for material losses on site.

Health and Safety. As per world safety organization and local standard procedure a safety officer must be on site as a mandatory safety health and standard. The recommendations are mandatory in nature, informational in content, and are intended to assist employers in providing a safe and healthful workplace of the foreman and the engineers which are equipped with required safety training and Nebosh certificates along with the first aider training certificate. In parallel appoint a dedicated junior safety officer in every site. Costing to be included in the bill of quantity (BOQ). Further, management should maintain the imposed initiative of 2nd role

Marketing Management

Products/Service. Transbel General Contracting is offering unique materials specifications that capture and maintain the market share and amplified products as sustainable and cost efficiency on the operation and/or occupancy stage. Transbel General Contracting always supply and install branded product in fit-out projects that is always with consistency of product's quality, competitive qualification index, ultimate customer service and brand exposures that usually catches the eyes and attention of the client design representatives. On the other hand, the researcher recommends that Transbel General Contracting will maintain and keep providing new release of products and services for future references.

Price. Offers a competitive and affordable price due to a flat organizational structure that can very well control the variable costing. The researcher recommends maintaining the price matrix that is far behind less than the current market rate. It is vital as Transbel General Contracting works with so many allied partners and such allied partners are giant in the market to catch big projects and either way Transbel General Contracting participate in partial scopes as sub-contractor to the main contractor with own sub-contractor.

Place. Place of the company offices must be accessible and convenient for potential clientele. The recommendation is to maintain a conducive environment for any client to reach, meeting, and discussion and government green hub programs.

Promotion. Transbel General Contracting utilizes the means and taking advantage with lots of its suppliers all over the world by product promotions thru expo, emails, Ooredoo messages. Transbel General Contracting always prepare a readily available mock up sample. Introduces branding all over Philippine technological council groups of professionals and training with awareness for its new clients. It is highly recommended that to maintain in the meantime and aim to look for new providers that is free of cost in nature and it must be in line with the promotion of the project's sustainability management. This is sustainability management is in line with Qatar 2030 vision and a major element to enhance the awareness and interest of potential customers and/or end-users.

Core and shell. The researcher recommends the installation of hoardings that has been kept in the frontage of the lease line serves as a silent marketer as reference. This can open a possible collaboration in future deals with the passing public as a contact of reference.

Personnel Administration. The researcher recommends acquisition of the iris scan or biometric attendance system or with the cctv monitoring system on site. Attendance can be received online via any of the inputs and directly registers in a remote data base in real time, to maximize human resources. A work-life balance is also recommended to be undertaken to improve the employees' health and well-being and to respond to the changing environmental conditions that affect the employees' health.

Financial Management

Internal Control. Maintaining the current accrual method of accounting is an advantage. However, the researcher recommends the establishment of an accounting unit whose visa sponsorship is under Transbel General

Contracting. With the employee to be under a company sponsorship can hold various means legally if anything happens unexpectedly. Though accounting office of salem khamis el siyabi a chartered accounting office is appointed in parallel as bookkeeper and accounting unit. In this way, recording and preparation of reports can be done within the organization and monitoring of financial transactions are facilitated with outright day to day alertness.

Working Capital Management. Further, to address a no budgeting and financial planning. In addition, accounts receivable is maintained over the past two years due to non-issuance of funding from the local sponsor. Lastly a high dependency on creditors, the researcher recommends incorporating in every new contract in future prior to project execution the late payment scheme and its penalty and Transbel General Contracting favorable side and elimination of the local sponsor. Seek new local sponsor that is bounded by legal mutual contractual agreement, attested and in favor to the Deputy CEO. A sponsor that looks into the vision and mission of the company. A sponsor that will give his initiatives to achieve such objective in oneness goal. Meanwhile address the collectibles and reclassify those collectibles for more than a year to non-current accounts receivables.

Financial Statement Analysis. The gross invoices in the account name of the total revenues generated misleads end users of the financial statements. The management should consider realigning the account name based on the adopted method, which the accrual method. The researcher recommends that instead of gross invoices, gross revenue should be used. A Negative 41% decline in the gross revenue comparing fy 2020 and 2021 proved that Transbel General Contracting is declining on close business delivery. With in-depth analysis for the entry of gross revenues reflected lately in 2021 and not in the expectation of 2020 due to the local sponsor bank account manipulation and non-release of cash to purchase materials for site installation. There was a high accounts receivable turnover and long average collection period. The researcher recommendation is strict implementation of the installment payment scheme adopted. The researcher recommends revising the management financial policy based on the assumed non-factorial effect of the local sponsor delay of fund release.

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