《财务共享原理与实践》

Financial Shared Principle & Practice

课程代码：0421092B **Course Code：0421092B**

课程名称：财务共享原理与实践 **Course Name：Financial Shared Principle & Practice**

学时：32 **Periods：32**

学分：2 **Credits：2**

考核方式：考查 **Assessment：Test**

先修课程：会计信息系统 **Preparatory Courses：Accounting Information System**

本课程是为会计学、财务管理等专业开设的骨干课程，主要内容包括理论讲解和实验教学两大部分，理论讲解主要包括财务共享原理概述、财务共享的技术发展与企业应用现状、企业财务共享服务建设方法论、财务共享服务的战略定位及模式选择、实现财务共享服务的配套机制设计，实验教学则主要围绕新道云财务共享服务平台的应用案例引导学生学习掌握财务共享服务中的费用共享、采购管理-应付共享、销售管理-应收共享、资金结算共享、固定资产共享、财务共享中心运营管理等。业财融合是近年来企业实务发展的一大趋势，会计人员不仅要具备基础的会计知识，还要更多地去理解各个业务板块并结合所获得的数据对企业发展提出有效建议。但对于会计专业的在校学生而言，接触企业实务的机会相对较少，相对的对于财务共享服务的理解也较为浅显。本课程将实际应用于企业的财务共享平台技术以完整的形式呈现给学生，可以帮助学生掌握和理解财务共享服务的基本原理、技术要求，并通过对案例企业的财务共享进行实际规划、设计、建设流程、测试、运行和评价的实验环节提升实操能力，同时通过举一反三的课程研讨全面培养应用财务共享服务技术解决实际问题的能力。除此之外，通过课程思政内容的有机融入，可以引导学生思考如何站在执行者或者中层管理者的角度为企业发展、社会进步做出贡献。本课程有助于学生理解并掌握大数据、智能化等新型互联网技术在财会领域的创新运用，有助于培养适应现代商业社会转型要求的复合型高级财会专业人才，并形成本校会计专业人才培养的一大特色。

The main teaching content of this course includes theoretical explanation and experimental teaching. The theoretical explanation mainly includes the overview of financial sharing principle, the technical development of financial sharing and the application status of enterprises, the methodology of financial sharing service construction, strategic positioning and mode selection of financial sharing services, and the design of supporting mechanism for realizing financial sharing services. The experimental teaching mainly focuses on the application cases of the Seentao financial sharing service platform to guide students to learn and master the cost sharing, purchase management - accounts payable sharing, sales management - accounts receivable sharing, fund settlement sharing, fixed assets sharing, financial sharing center operation management, etc. The integration of industry and finance is a trend of the development of enterprise practice in recent years. Accountants should not only have basic accounting knowledge, but also understand each business sector more and put forward effective suggestions for enterprise development combined with the data obtained. But for the students of accounting major, the chances of contacting enterprise practice are relatively small, and the understanding of financial sharing services is also relatively simple. This course presents the technology of financial sharing platform applied to enterprises to students in a complete form, which can help students master and understand the basic principles and technical requirements of financial sharing services, and improve the practical operation ability through the experimental activities of actual planning, designing, constructing process, testing, operating and evaluating of financial sharing of case enterprises. At the same time, through the study of the course, students can cultivate the ability to solve the practical problems by using the technology of financial sharing service. Besides, through the organic integration of the ideological and political content of the curriculum, students can be guided to think about how to contribute to the development of enterprises and social progress from the perspective of the executive or middle-level managers. This course helps students understand and master the innovative application of new Internet technologies such as big data and intelligence in the field of accounting, and helps to cultivate the complex senior accounting professionals who meet the needs of modern business society transformation, and forms a major feature of the cultivation of accounting professionals in our school.