

# 中国社会科学院大学《财务共享：理论与实训》课程大纲

课程基本信息 (Course Information)					
课程编号 (Course ID)	1232022040	*学时 (Credit Hours)	32	*学分 (Credits)	2
*课程名称 (Course Name)	财务共享：理论与实训				
	Financial Sharing: Theory and Practice				
先修课程 (Prerequisite Courses)	基础会计，财务会计				
*课程简介 (Description)	<p>在新技术推动下，以智能核算和共享为核心的智能财务体系正在形成，并推动业财融合和大数据分析等工作的高质量开展。财务共享作为企业财务转型的切入点，在推动业财融合、优化组织流程、提高财务运作效率、建立财务大数据等方面发挥着至关重要的作用。</p> <p>课程依托财务共享实践，围绕费用报销、合同管理、应付和应收款管理和核算中心等模块，围绕企业典型业务和动手操作展开，为学员迅速进入特定情境展开有效学习提供指引。</p> <p>通过课程学习，学生能够对会计主体的上述业务进行在线处理，在提高专业技能的同时，推动财务会计人才培养从核算型向管理型和综合型转变。</p> <p>课程使用财务软件上课，学生需要在线完成每章相应的业务处理要求；重在学生的实践操作和练习，难在对学习软件的熟练运用。</p> <p>课程以学生学习能力的持续提高为基准，在学生熟悉企业经济业务的同时加深其对国家法律法规的了解；有助于学生了解学科前沿动态，配套练习可助力提高学生解决复杂问题的能力。</p>				
*课程简介 (Description)	<p>Under the promotion of new technologies, an intelligent financial system centered on intelligent accounting and sharing is being formed, and high-quality work such as industry finance integration and big data analysis is being promoted. Financial sharing, as the entry point for enterprise financial transformation, plays a crucial role in promoting the integration of industry and finance, optimizing organizational processes, improving financial operational efficiency, and establishing financial big data.</p> <p>The course relies on financial sharing practice and revolves around modules such as expense reimbursement, contract management, accounts payable and accounts receivable management, and accounting center. It revolves around typical business operations and hands-on operations of enterprises, providing guidance for students to quickly enter specific situations and effectively learn.</p> <p>Through course learning, students are able to process the above-mentioned business of the unit online, while improving their professional skills, promoting the transformation of financial accounting talent cultivation from accounting oriented to management oriented and comprehensive oriented.</p> <p>The course is taught using financial software, and students need to complete the corresponding business processing requirements for each chapter online; The emphasis is on students' practical operation and practice, but the difficulty lies in their proficient use of learning software.</p> <p>The course is based on the improvement of students' learning abilities, deepening their</p>				

	<p>understanding of national laws and regulations while familiarizing them with the economic business of enterprises; And it helps students understand the cutting-edge dynamics of the subject, and supporting exercises help improve students' ability to solve complex problems.</p>
<p>*教材 (Textbooks)</p>	<p>卢闯编著，财务共享：基本理论与实训教材，广州经济出版社，2019 年版 ISBN978-7-5454-6949-3</p>
<p>参考资料 (Other References)</p>	<p>张庆龙著，财务共享服务，中国人民大学出版社 2022 年 7 月版</p>