

Construction of Financial Sharing Practice Teaching Center in Colleges and Universities

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Abstract

At present, the design of practical courses of Finance and accounting in many applied undergraduate colleges has not been detailed to professional posts, and the comprehensiveness cannot meet the requirements of society for comprehensive talents. In order to meet the needs of accountants under the financial sharing mode, the University Financial Sharing Practice Teaching Center came into being. The starting point of the design is to carry out a comprehensive shared operation drill of the group company in the school, so that students can be competent for their jobs after entering the enterprise, understand centralized business accounting, and be able to carry out decision-making analysis and management, which is needed by the new era society, The construction of Financial Sharing Practice Center in Colleges and universities has become an important way to cultivate intelligent accounting talents in the new era.

Keywords

Financial Sharing Center; Practical teaching; Teaching program.

1. The Background and Significance of the Construction of Financial Sharing Practical Teaching Center in Colleges and Universities

1.1. Construction Background

1.1.1. Policy Guidance in the Process of Digital Economy Construction

The development of big data era has promoted more group companies to actively change the traditional financial management methods. The future development trend of establishing a Financial Sharing Center in the group company is to further implement the "introduction of enterprises into education". In the "norms for enterprise accounting informatization" issued by the Ministry of Finance in December 2013, it is proposed to gradually establish a financial sharing service center. The guiding opinions on comprehensively promoting the construction of management accounting system was issued on October 27th, 2014, which once again emphasized "promoting the construction of information system for management accounting, encouraging large enterprises and enterprise groups to make full use of the advantages of professional division of labor and information technology, establishing financial sharing service centers, accelerating the expansion of accounting functions from accounting to management decision-making, and promoting the effective development of management accounting". In 2020, the meeting of the Standing Committee of the Political Bureau of the CPC Central Committee emphasized to accelerate the construction of new infrastructure and consolidate the foundation of industrial digital development. Data is written into the file as a new production factor. In 2021, the State Council issued the "14th five year plan" for the development of digital economy, emphasizing the need to adhere to innovation guidance and integrated development, promote the extensive and in-depth penetration of digital technology into all fields of economic, social and industrial development, strengthen the supply of high-quality data elements, innovate the development and utilization mechanism of data elements, and continue to improve the digitalization level of public services.

It can be seen that, whether from the perspective of the development of enterprises themselves or the influence of a series of policies, the "Financial Sharing Center" pattern will be inevitable. As the front line of scientific research, colleges and universities are in the critical stage of responding to national policies.

1.1.2. Accounting Talents in the Era of Big Data Need Transformation

The service mode of Financial Sharing Center requires high comprehensive quality of financial personnel, especially personal professional ability and business processing ability. Accounting talents have gradually changed from "accounting accounting" to "business accounting" and "management accounting". At present, the proportion of informatization talents in most group companies is seriously unbalanced, and enterprises pay more attention to business processing and informatization construction. After establishing financial sharing, most group companies lack qualified financial talents who are competent for big data financial data analysis and data mining and have foresight and predictability. In addition, financial robots gradually replace people to complete financial work with a high degree of standardization, process and informatization. Under the financial sharing mode, there are new requirements for accountants. Financial Colleges and universities urgently need to change the traditional talent training mode, increase the training of Financial Sharing talents in Colleges and universities, and the construction of Financial Sharing Practice Center in Colleges and universities has become an important way to cultivate intelligent accounting talents in the new era.

1.1.3. The Development Orientation Needs of the School

As an applied undergraduate college, it is responsible for providing applied talents for local economic and social development. Practical teaching, as an important part of teaching in current undergraduate colleges, especially in applied undergraduate colleges, plays an extremely important role in talent training. It is also the main way to cultivate students' practical ability, and has become an important way to "get employed and take the post". In order to timely reflect the characteristics of the current era and meet the needs of today's society for compound talents, we must increase the investment in practical teaching and cultivate high-end financial personnel needed by the group company through the construction of financial sharing virtual simulation platform.

1.1.4. Functional Departments Promote the Integration of Industry and Education

According to the basic guiding ideology of the Ministry of education "guiding some local undergraduate colleges and universities to transform into application-oriented colleges and universities", vigorously promote "deepening the integration of industry and education, school enterprise cooperation, promoting the scientific positioning and characteristic development of colleges and universities, strengthening the training of front-line technical and skilled talents, and promoting the significant improvement of the employment quality of graduates". In order to further meet the needs of financial talents of enterprises in the new era, major financial colleges and universities are actively planning to build a central laboratory for financial sharing practical teaching, and provide students with a financial sharing experimental teaching platform, which will not only help to promote the reform of school teaching, but also help to improve students' professional skills and professionalism, better serve local economic construction, and promote local economic and social development.

1.2. Significance of Building Financial Sharing Practice Teaching Center

According to the higher education law of the people's Republic of China, the task of higher education is to cultivate high-level professionals with innovative spirit and practical ability. On December 5, 2017, GF Document No. 95 required to accelerate the training of innovative talents with practical experience.

1.2.1. Build A Channel Between Theoretical Teaching and Practical Teaching

Improve the efficiency of theoretical teaching, optimize classroom teaching forms, build smart classrooms, and skillfully use the Internet and cloud platforms to provide more space for practical teaching expansion. Build an experimental teaching demonstration center with advanced experimental ideas, perfect experimental system, open experimental resources, integration of production, learning and research, and demonstration and radiation.

1.2.2. Build A Practical Teaching Platform Combining Online and Offline

Teachers make full use of the classroom to guide and guide, while students use the online practice platform outside the classroom to enter the financial sharing training system, experience real and three-dimensional financial sharing data and analysis in multiple enterprise resource sharing clouds, and strengthen their practical application ability. Truly realize the leap of school practical teaching from simulation training to full reality training, so that students can truly experience the workflow and working environment of accounting, and have a comprehensive understanding of accounting functions.

1.2.3. Cultivate Double Qualified Talents with "Industry and Finance Integration"

Through the construction of practical teaching center, teachers can participate in the whole process of co construction, communicate closely with project co construction enterprises, and cultivate a group of double qualified teachers who can skillfully apply modern information technology and integrate "business and finance".

2. The Main Contents of the Construction of Financial Sharing Practical Teaching Center in Colleges and Universities

2.1. Reality of Practical Teaching Cases

Financial sharing practice takes real enterprises as cases for teaching, so that students can experience the process of comprehensive sharing of the group company, master the concept and value of the financial sharing practice teaching center in all aspects, and let teachers and students closely follow the latest development trend of the Financial Sharing Center.

2.2. Constructing the Practice Teaching Environment of Simulation

In the training platform of the financial sharing practice teaching center, real cases in the reality of the expense reimbursement system, image scanning system, bank enterprise interconnection system, financial sharing service system, mobile terminal application and business management system are combined as the environment of the financial sharing practice teaching center to enhance the simulation.

2.3. Covering Business Processing from Financial Accounting to Decision Support

The training platform of the Financial Sharing Practice Teaching Center refines the work of financial posts in different stages into the training platform, and helps students master knowledge flexibly through the explanation of theoretical knowledge and the deepening of practical training tasks layer by layer; Through the practice of this training platform, students can experience the functions of various positions in the financial sharing practice teaching center, so as to achieve seamless connection for financial work after graduation.

2.4. Financial Sharing Practice Teaching Center Platform Based on the Real Use of Group Enterprises

The training is based on the Kingdee EAS system, the financial sharing practical teaching center platform used by group enterprises. At present, tens of thousands of group enterprises in China

are using this platform. Using this platform, students can understand the real processing mode of Finance and business, and improve their professional competence in financial management.

3. Curriculum design scheme of College Financial Sharing Practice Center

The course design of the Financial Sharing Practice Center will cover the whole process of the Financial Sharing Center from the basic theory of Financial Sharing to work practice simulation, from business planning to implementation, from operation to shared data analysis, from laboratory training in the school to enterprise post practice, and help students master the concept and value of the financial sharing practice teaching center in all aspects; Through case discussion, group teaching, post experience, system scoring, decision analysis and other effective teaching methods to improve teaching efficiency, fully mobilize students' learning enthusiasm and improve teaching effect.

3.1. Trilogy of Financial Sharing Practice Teaching Center Construction

3.1.1. Basic Theory Construction of Financial Sharing

Collect and sort out relevant theoretical knowledge about financial sharing, conduct in-depth enterprise visits and investigations, publish academic papers related to financial sharing, organize the preparation of relevant theoretical learning instructions for financial sharing, and elaborate the basic theoretical framework of the construction of Enterprise Financial Sharing Center, including the design of key elements, construction methods, construction steps, etc. of the construction of Financial Sharing Center.

3.1.2. Application of Financial Sharing Simulation Sand Table

In order to let students experience the work of the Financial Sharing Center of the group company, participate in the establishment of the sharing center, excavate the fundamental motivation for the construction of the Financial Sharing Center, and cultivate students' financial management thinking, establish the Financial Sharing Center by simulating enterprises through sand table deduction, based on the group's strategic and policy environment planning, operation and technology planning, expense reimbursement business planning, receivable business planning, payable business planning In five aspects of cashier and general ledger business planning, through the simulation sand table of the construction process of the Financial Shared Service Center, the accounting business of the real group companies scattered in various regions and operation centers is reengineered, standardized and standardized, and the enterprise management method of unified and centralized processing by the shared service center specially set up by the enterprise is displayed in the form of physical sand table simulation.

3.1.3. Financial Sharing Software Platform

Electronic reimbursement and image system are used to realize the sharing of expenses. The Financial Sharing Service Center is not only the sharing of expenses, but also includes accounting, funds, general ledger, tax, assets and other businesses and internal management systems. The software platform takes the output of the overall solution of the shared service center as its core business, helps the group build a shared service center from scratch, and promotes the transformation of enterprise management to digitalization, so as to achieve the purpose of shared management of the group company, improve the efficiency of the group company, reduce operating costs, control risks, and improve decision-making and operational research capabilities.

3.2. Overall Thinking on the Construction of Financial Sharing Practical Teaching Center in Colleges and Universities

3.2.1. Theoretical Construction of Financial Sharing

With the popularization of financial sharing services in group enterprises, colleges and universities should also strengthen the training of Financial Sharing talents. First of all, add courses related to financial sharing services in the training program of financial professionals, introduce the basic theory of financial sharing, and let students understand the basic knowledge of financial sharing through systematic knowledge teaching.

3.2.2. Theory and Practice

On the basis of learning the basic knowledge of financial sharing, an experimental class of financial sharing can be opened, and students can choose the practical training of Financial Sharing sand table. With the help of Financial Sharing simulation sand table, students can more intuitively understand the whole process of the construction of Financial Sharing Center.

3.2.3. In School Experiment

Accounting Majors in Colleges and universities can establish a collaborative education and cooperation mode with group companies, carry out order classes in Colleges and universities, jointly cultivate financial sharing talents, and use the financial sharing software platform to experience the whole operation process of the sharing center on the basis of a certain understanding of the construction of the financial sharing center.

3.2.4. On Campus Internship

Use the financial sharing software system to carry out post division practice for simulated enterprises, comprehensively understand the responsibilities and workflow of the post work of the Financial Sharing Center, and cultivate students' post competence.

3.2.5. Off Campus Internship

According to the effect of students' internship on campus, select students with strong post competence to enter enterprises with Financial Sharing for post practice, and further study the business management practice of enterprises.

3.3. Course Plan of Financial Sharing Training

According to the curriculum design scheme and the specific situation of our school's curriculum arrangement, the planned class hours.

Teaching and training are carried out from four parts: basic theory of financial sharing, sand table simulation, operation of shared software platform and experience of shared practice center, so that students can learn the basic theory and principle of financial sharing, master the process of financial sharing module, and be proficient in the operation of practical training platform.

3.3.1. Cognition of Basic Theory of Financial Sharing

Through the all-round simulated operation and management of modern manufacturing industry and modern service industry, students can experience the working scenes of different professional posts in various social organizations, and cultivate students' comprehensive execution ability, decision-making ability and innovative thinking.

3.3.2. Sand Table Simulation

The sand table simulation part is based on the Financial Sharing Platform of enterprise practice, dealing with the loan business, reimbursement business, procurement business, sales business and fixed assets business in the financial sharing practice teaching center by post, and mastering various business processing workflow. The training also covers the analysis of operation results, evaluation of operation efficiency, comparison of enterprise competition and

other contents, so as to improve students' financial analysis ability. In the teaching process of sand table simulation, the way of Grouping Cooperation and simulating the handling of business and post exchange of the Financial Sharing Center of the group company is adopted to allow students to contact the real business of the financial sharing practice teaching center and master the operation mode of the financial sharing practice teaching center. The establishment and operation tasks of the financial sharing practice teaching center will be issued, and the business operation will be linked to the real work position, so that students can further understand the specific business capabilities required by the practical training position, and then the data collection, implementation and evaluation will be carried out in groups, so as to continuously cultivate the key abilities such as unity and cooperation ability, thinking and decision-making ability, professional ability and so on in practice.

3.3.3. Operation of Financial Sharing Platform

The important guarantee for the operation of financial sharing mode is the use of information technology. For example, image scanning, multi organization document batch approval, multi organization voucher batch processing, personal task processing efficiency query at any time and other business operations. Finally, through role-playing, experience the management mode of "comprehensive sharing" of group finance, and have the ability to plan, build and operate the Financial Sharing Practice Teaching center.

3.3.4. Role Play and Position Rotation

The simulated Financial Sharing Practice Teaching Center is organized and divided, and students carry out group cooperation or job rotation. The flexible teaching method not only makes students more interested in learning, but also allows students to find common problems in enterprise financial management, and constantly deepen their understanding of financial positions in practice.

3.4. Teaching Methods and Forms

3.4.1. Case Teaching Method

The real business environment of the financial sharing practice teaching center runs through the whole process of the operation of the financial sharing practice teaching center, and uses the real financial data of the enterprise, the sharing practice teaching center comprehensively shares cases, and cultivates students' overall operation thinking and skills. The case background of a real group enterprise is adopted, and relatively perfect background information materials are provided, and the students will fully investigate and analyze the case. Through the case teaching method, students can master the research and consulting planning methods of real projects.

3.4.2. Job Division

In the sand table simulation teaching process of the financial sharing course, the operation mode of the financial sharing practice teaching center is simulated by job division, so that students can contact the real business of the financial sharing practice teaching center and master the operation mode of the financial sharing practice teaching center. In the teaching process of the financial sharing consulting course, students play the role of consultants of consulting companies, personally experience the role responsibilities and role psychology of consultants, and interact with the role of "Group executives", so as to better understand the real needs of group enterprises for financial sharing services and improve their understanding of financial sharing services.

3.4.3. Teamwork

In actual teaching, students in a class are also divided into several groups to form different group teams, and the group leader leads the team to carry out teaching discussion. Each person undertakes part of the research work, data collection work, consultation plan preparation work,

and at the same time, the team carries out case analysis and discussion, which is conducive to mutual inspiration within the team, and build an atmosphere of innovative thinking and brainstorming.

3.4.4. Competition

In order to further stimulate students' interest in learning, business competition mode will be introduced into the case teaching of Financial Sharing consulting. Several groups will jointly participate in the bidding of the consulting project of the Financial Sharing Service Center of a group enterprise. In order to obtain the contract of the project, each group must go all out to do a good job of consulting research and planning at each stage according to the teaching tasks, and display high-quality consulting planning reports, so as to stand out in the competition.

4. Main Teaching Tasks of Financial Sharing Practice Center

4.1. Introduction to Financial Sharing Center

The establishment of Financial Sharing Center is the development trend of accounting treatment of group companies in the future. Finance Shared Service Center is a popular accounting method in recent years. If the enterprise has reached a certain scale, has many branches, and the business content is relatively single, and the headquarters has the demand for centralized financial management and strengthening the control of branches, it can consider establishing a Financial Shared Service Center.

Centralizing the accounting of the headquarters and subsidiaries can achieve: ① high accounting efficiency and low cost, ② solid accounting treatment, ③ high accounting independence and strong monitoring ability, and ④ unified accounting data caliber, making the performance appraisal more fair.

After the establishment of the Financial Sharing Service Center, the accounting treatment showed two trends:

4.1.1. Fragmentation of Financial Work

As the division of labor becomes more and more detailed, complex work will be broken into simple chains, and the work of each financial staff will be a link on the assembly line. Greatly improve the efficiency of financial information generation and transmission, further integrate the financial system with the business module, improve the efficiency of independent financial information flow in the financial system, such as funds, accounting, budget, statements, etc., and realize the real integration of industry and finance; Improve the efficiency of business information transmission to finance and internal transmission of financial information, and quickly adapt to and meet the requirements of regulators and the group's business management and leadership decisions for information timeliness and accuracy.

4.1.2. Intellectualization of Financial Work

Regular work and work with high repetition will be completed by computer system, and accounting will be replaced by manual entry by system generated entries.

Because of these two trends, the work of the Financial Shared Service Center has become simple, repetitive and mechanical, and the requirements for people are stickiness (to sit still) and non specialization (without too high academic qualifications). The Financial Sharing Center will become a "financial processing plant", and the future financial work can be assessed piece by piece.

4.2. Setting of Basic Information of Sharing Center

The business operation platform provides a unified platform for the personnel of the Financial Sharing Center to process business. It can perform document audit, image retrieval, calculation of subsidies, document return, generation of prefabricated vouchers and other operations on

business documents. The operation support platform mainly manages the basic information of the business development and operation of the Financial Shared Service Center, including the definition of the shared service center, the management of operation rules and the definition of service parameters of the shared service center.

4.3. Effect Evaluation of Financial Sharing Practice Course

As the object of teaching and the main body of teaching, the evaluation of teachers' teaching effect has special significance. Financial sharing practice teaching is a multi-level, high-dimensional dynamic teaching process. Because of its many random factors, the evaluation of its teaching effect is more complex. At present, the evaluation of accounting practice teaching effect in China is mainly based on Teachers' subjective evaluation of students, and students' research on Teachers' teaching effect evaluation is very few.

The training platform can automatically score according to the operation results and efficiency of students' Financial Sharing Practice Teaching Center, so as to reduce the burden of teachers' scoring and facilitate teachers' teaching. Teachers can also use the operation indicators of the training platform to analyze the business performance of each group, so that students can think about the existing problems in the operation of the financial sharing practice teaching center, and cultivate students' ability to analyze and solve problems.

According to the characteristics of Financial Sharing training courses, the financial sharing center should establish and improve the assessment mechanism in combination with the work requirements of different positions, and establish a "360 degree all-round assessment" mechanism. First of all, carry out self-assessment. Students conduct self-assessment according to the problems encountered in the operation process, the ways to solve them, and the effect of completing the task. Secondly, carry out cross evaluation between groups, report and display results according to modules, and carry out effective cross evaluation between groups. Finally, teachers' comments are pushed to the teaching platform through the system to form the key content of teachers' comments.

To sum up, the construction of Financial Sharing Service Center in the financial management of enterprise groups has become an inevitable development trend, and the construction of Financial Sharing Practice Center in Colleges and universities has become an important way to cultivate intelligent accounting talents in the new era.

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