

Research on the implementation Path of «Financial Management» Curriculum Reform under the mode of through-training

Weiyuan Lu

Shanghai Commercial Accounting School, Shanghai 200011

Abstract: With the arrival of the information era and the continuous progress and development of enterprises of our country, more and more enterprises are beginning to pay attention to the data processing problems of the information age, the financial sharing center has become a new focus of enterprise managers, its advantages are constantly discovered, the reasonable use of the financial sharing center in the process of financial management, can greatly improve financial efficiency, The enterprise financial management level has been further improved. The current teaching content of financial management is not enough to meet the needs of the actual enterprise financial sharing center, and the teaching content is basically modern economics, which requires accounting teachers to experience the modern enterprise financial management. In this paper, the author experiences the financial management work content under the financial sharing center through the personal practice of the enterprise, and with the help of enterprise experts, sorted out the professional ability to cultivate the financial management work of the financial sharing center, and combined with the hot social issues, integrate it into the daily course teaching, hoping to provide the education practitioners with the corresponding reference.

Key words: financial sharing; Enterprise management; Information technology; Curriculum reform

1. Corporate practice background: the technology of "Great Wisdom moving cloud material chain" enables the function iteration of the financial department

From the most basic financial accounting in the 1990s, to the financial sharing service and corporate treasurer in 2013, to the comprehensive management accounting in 2017, as well as the continuous research and development of artificial intelligence, the development path of corporate financial management has been continuously optimized. All this cannot be separated from the technological change in the digital age -- the great wisdom moving cloud material chain. "Great wisdom moving cloud chain of things" refers to big data, artificial intelligence, mobile Internet, cloud computing, Internet of Things and blockchain. With the help of this technology, the financial department can more effectively carry out cost analysis, budget control and financial management, so as to help the enterprise management, analysis, decision-making and innovation.

2. Problem raising: Digital transformation promotes industrial transformation and changes in the professional ability of financial management positions

In recent years, financial sharing services have been booming in China, and more and more enterprises, especially large and medium-sized enterprises or state-owned enterprises, have chosen sharing services as an opportunity for financial transformation, according to the survey of core journals and other literatures and visits to enterprises. Financial sharing service lays a foundation for the digital financial transformation of enterprises from the four aspects of management, organization, data and personnel. It makes the internal process system standardization of enterprises, financial function specialization, data utilization efficiency and labor cost reduction, all of which provide a good start for enterprises to realize the digital transformation.

Therefore, the professional ability of financial management posts based on digital transformation has changed. "Financial Management" course is the core course of middle school and high school, and the content of financial management course in traditional teaching deviates from the actual needs.

3. "Three-party" accurate pulse diagnosis needs, open the enterprise practice of temperature

3.1 Self-diagnosis and demand

(1) Focus on improving digital practical operation ability. Participate in the whole process practice of digital posts in enterprises undergoing digital transformation. Through the whole process following post and all-round internship, infiltrate enterprises and participate in the panoramic practice of financial posts, and enhance the practical skills of accounting digitalization, financial process automation, intelligent "risk control" and other practical skills of "industry and finance integration".

(2) Focus on improving teaching transformation ability. The Ministry of Education launched the Catalogue of Vocational Education Majors (2021) to cultivate talents in accounting service, tax payment service, big data and accounting, big data and financial management in secondary vocational schools, higher vocational colleges and undergraduates in different levels and in different stages, so as to give full play to their own scientific research ability and transform the teaching results by casealizing the scenes in practical enterprises and teaching commercial activities.

(3) Focus on ecological construction of classroom education. The enterprise practice will feed the classroom teaching, and in-depth cooperation with enterprises will focus on the "teaching, examination and evaluation" smart classroom under the background of 5G, so as to build a new ecology of sustainable development and education with the targeted connection of the four chains of "government, industry, enterprise and school".

3.2 School diagnosis and demand modification

The personnel department of the school and the director of the finance and accounting teaching department were sent to carefully read the enterprise practice needs of teachers, investigate the application scenarios of big data technology in the real financial management in the new major directory of the Ministry of Education, optimize the curriculum through the enterprise practice and formulate the curriculum reform strategy.

3.3 Enterprise segment, establish the target

According to the learning needs of schools and individuals, take Veolia as an example. Veolia Group is committed to becoming a global benchmark for ecological transformation. With nearly 220,000 employees on five continents, the group designs and implements transformative and effective solutions in three areas: water, waste and energy management. With three complementary business areas, Veolia realizes its vision of acquiring, protecting and replenishing resources.

4. keep improving to do learning, learning and thinking practice to obtain deep resources

4.1 Visit the factory virtually, acquire "double carbon" knowledge by combining virtual and real learning, and dig the ideological and political elements of the course

Based on the scientific cognition of the relationship between human and nature, people gradually realize that relying on the high-carbon growth mode dominated by fossil energy has changed the atmospheric environment on which human survival depends. In order to achieve sustainable development, human must take the road of green and low-carbon development. Although developed countries should shoulder greater responsibility for mankind's green and low-carbon transition, China, as the largest developing country, can no longer stay out of it. These knowledge provides rich resources for exploring ideological and political elements and professional infiltration of Lide and cultivating people's thoughts.

4.2 Understand the comprehensive process and risk management procedures and understand the role of risk management

4.2.1 Find the pain points of enterprise financial management

Fixed assets management has constraints, these constraints are the pain points of enterprise fixed assets management. For example, "direct mining" assets for consolidation need to be identified as fixed assets in materials. Asset classification group control to level 3, the card default with the category set depreciation method and years, each company can modify according to the actual situation. NC system has only one set of fixed asset classes, which do not include books. Before closing the profit center, the current business of fixed assets must be reviewed and vouchers generated.

4.2.2 Find enterprise financial management solutions

Key 1: Process

Table 1 Fixed Assets -- New procurement process

number	Node name	Node description	role	Special needs
1	Click Generate transfer order	The initiator of the transfer order clicks on the inventory entry order of the supply chain module to generate the transfer order	Sponsor of transfer order	
2	Transfer order maintenance	In the module of fixed assets, the initiator of the transfer certificate maintains the transfer certificate, filling in the user, storage place, etc	Sponsor of transfer order	
3	Confirmation of transfer order	Business finance offline approval and acceptance application	Business finance	
4	Recheck the transfer order	The SSCAP team reviews the transfer order information	SSCAP	
5	New card	The SSCAP team adds the card of fixed assets according to the transfer order	SSCAP	The card will maintain the transfer number
6	Ledger voucher	After the SSC team saves the new card, the voucher automatically generates the general ledger voucher	NC	The summary of the general ledger vouchers will carry the transfer number on the card
7	file	After filing at the end of the month, general ledger vouchers, cards and transfer records in NC will be transferred to NC electronic archives for archiving	SSC team	File after closing; The transfer order number in the summary of the general ledger voucher will be matched with the transfer order

Key 2: Business control rules

(1) Procurement transfer is only for materials defined as fixed assets.

- (2) The purchase transfer order is generated by the storage order.
- (3) To increase assets, select the purchase transfer order, generate the card, and supplement the asset financial information in the card.
- (4) Click "Asset Increase" to save, no need to review, NC system will automatically send vouchers.
- (5) By default, the parameters of fixed asset card are asset class parameters, which can be modified according to the actual situation of a single card.

5. teaching and research activities in the feeding, the formation of a breadth of curriculum

5.1 Curriculum ideological and political elements mining

Through the construction of "curriculum ideology and politics", it has become an important and urgent task in the financial field in the new era to strengthen the construction of financial staff's professional ethics and enhance the level of financial staff's professional ethics. In order to effectively reduce the phenomenon of broken faith and lack of professional ethics in the financial field, one of the important links is to strengthen the ideological and moral construction of financial personnel during the study in school, from the source of school to reduce and eliminate the production of social dangerous goods in the financial field. The overall ideological and political design of the course is shown in Figure 1.

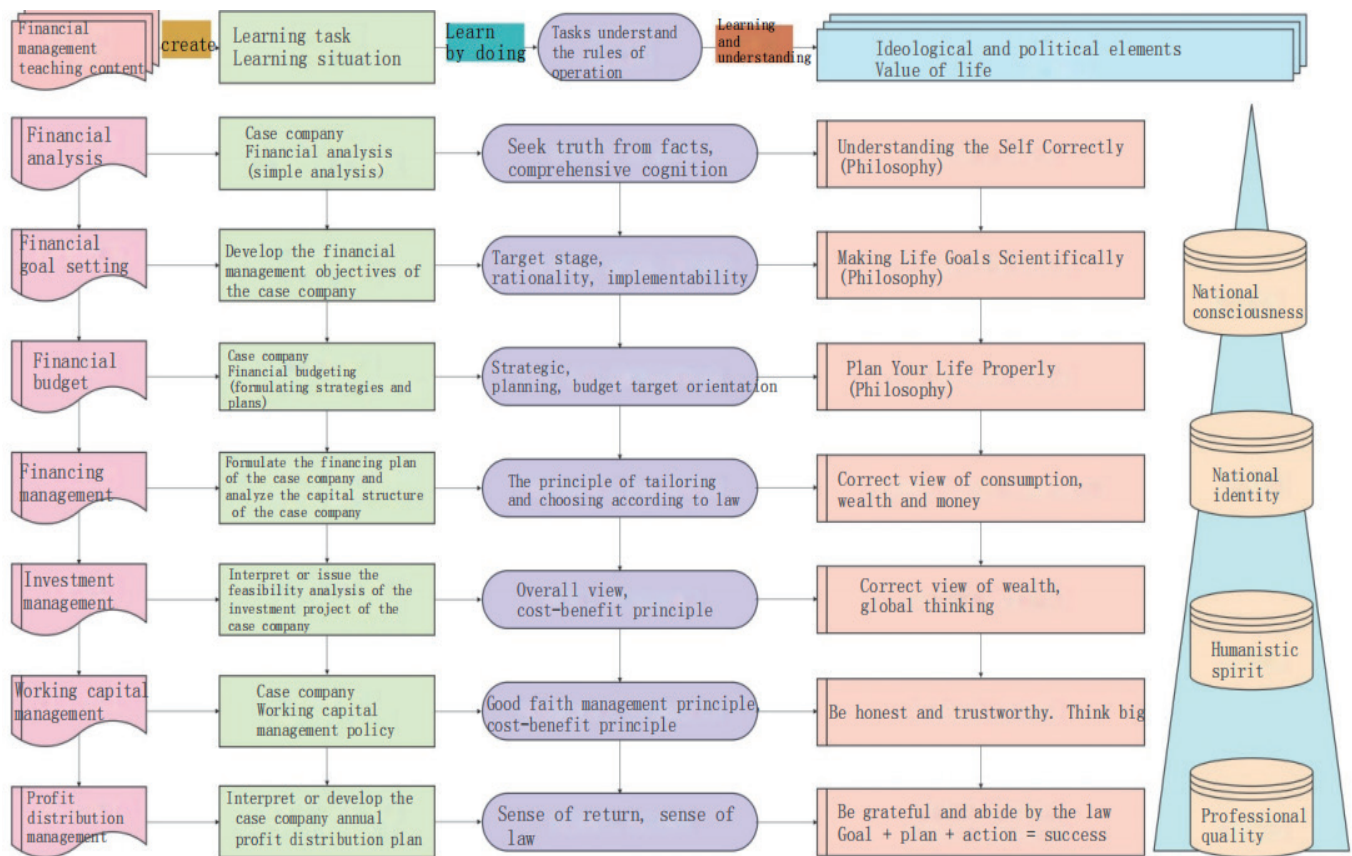


Figure 1 Ideological and political elements of financial management course

5.2 OKR refines course objectives

Landing every class, based on the application of OKR model in curriculum teaching. OKR(Objective and Key Results), invented by Intel founder Andy Grove, is a set of management tools and methods to identify and track goals and their completion. Make sure that each class is heading in the same direction, and review the process to make sure that the execution plan is in line with the goals.



Figure 2 Financial management curriculum design under OKR model of financial management curriculum

6. Career future outlook: Strive to make a long, famous teacher forward need to continue

Return to the teaching classroom, teachers should advance in spite of difficulties, overcome difficulties, and hold the pen of education reform. At the same time, the enterprise practice results landing practice, continue to move forward to the famous teacher!

References:

[1]Zhou Minyi. Discussion on Improvement Strategy of Accounting Management Mode Based on Financial Shared Service Center [J]. Modern Business, 2020(6):2.

[2] Yang Caihong. Building Financial Sharing Center to Improve Enterprise Financial Management Level [J]. China Business Theory, 2018(34):2.

[3] Sheng Sujie. Analysis on Improving Enterprise Financial Management Level through Financial Sharing Center [J]. China Production Economics, 2021, 000(006):P.59-60.

[4] Ma Shuoran. Building Financial Sharing Center and Improving Enterprise Financial Management Level [J]. Zhifu Time, 2019(5):1.

[5] Duan Shujing. Research on New Mode of Enterprise Financial Management Based on Financial Sharing Service Center [J]. National Circulation Economy, 2015, 000(013):36-37.

[6] Meng Xudong. Building Financial Sharing Center to Improve Enterprise Financial Management Level [J]. Market Research Information: General Edition, 2019(6):2.

[7] Zhang Haijie. Strategies for the Construction of Financial Sharing Service Center in Group Enterprises [J]. Market Weekly · Theory Edition, 2022(35):0155-0158.

[8] Li Shousheng. Discussion on the Construction of Enterprise Financial Sharing Service Center Based on Informatization [J]. Management, 2017(06):148.