

The ACCA logo is a red square with the white text "ACCA" inside.The banner features a background of a sunset over mountains with a hand reaching up. A red square frame contains the text "ACCA 2021 JOB HUNTING COMPETITION" and "全国就业力大比拼".

**ACCA 2021
JOB HUNTING COMPETITION
全国就业力大比拼**

Think Ahead

ACCA 2021 JOB HUNTING COMPETITION

CASE FOR REGIONAL FINAL SELECTION

Case Sponsor

The TCL logo consists of the letters "TCL" in white, bold, sans-serif font, centered within a red rounded square.

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Construction of a High-performance Financial Shared Services Center of ABC Group

Accordance with the strategic needs, ABC Group set up the Financial Shared Service Center (FSSC) in 2015. As the new General Manager of FSSC, you need to make reasonable management responses to the current difficulties and challenges faced by FSSC, and explore and plan the future development path for it. The following is the information about ABC Group and FSSC prepared by your team in advance, for your better effective developing an operational management plan.

Material 1: Background information of ABC Group

Material 2: Development status of FSSC

Material 3: Operational management challenges of FSSC in stable growth phase

Material 4: Information on making FSSC a shared service center of excellence in the field

Task 1: Based on the situation encountered by the FSSC in current phase,:

1. identify the challenges and difficulties you think the FSSC faces and assess the three biggest of them.
2. propose the corresponding solutions and specific measures for the three challenges you assess.

Task 2: Develop a comprehensive strategic business plan for the goal of driving FSSC to the excellent level.

Material 1: Background information of ABC Group

1. Group profile

The Group was founded in 1981, and its predecessor was one of the first joint ventures in China. In 1999, it took the lead to enter the Vietnamese market, an important example for Chinese companies to "go global". So far, it has business in the fields of intelligent products, semiconductor displays and materials, semiconductors and new energy, industrial finance and investment.

The Group has a total of 10 listed companies under it, 110,000 employees, 34 R&D centers, 12 joint laboratories, 34 manufacturing and processing bases, and the sales offices in 96 countries and regions. The business scope of ABC group covers 192 countries and regions and its brand value reaches RMB123 billion. It is a leading company with global influence.

2. Main business

ABC Group is mainly engaged in semiconductor display and materials business, semiconductor and semiconductor photovoltaic field, intelligent business and emerging business. It involves in the fields of household appliances, environmental protection, finance, internet application services, sales and logistics services, and financial investment and venture capital.

Intelligent business: With intelligent display as the core, it provides intelligent products and services, builds a full-scenario intelligent and healthy lifestyle, and serves global users with full-category intelligent technology products.

Semiconductor display and material business: The semiconductor business has become one of the pillar companies in China's semiconductor display industry, and it is accelerating the development and application of new display technologies, materials and processes, and continues to make efforts in the fields of Micro LED, Mini LED, printed display, flexible display, transparent display, and light field display.

3. Structure chart and financial system of ABC Group

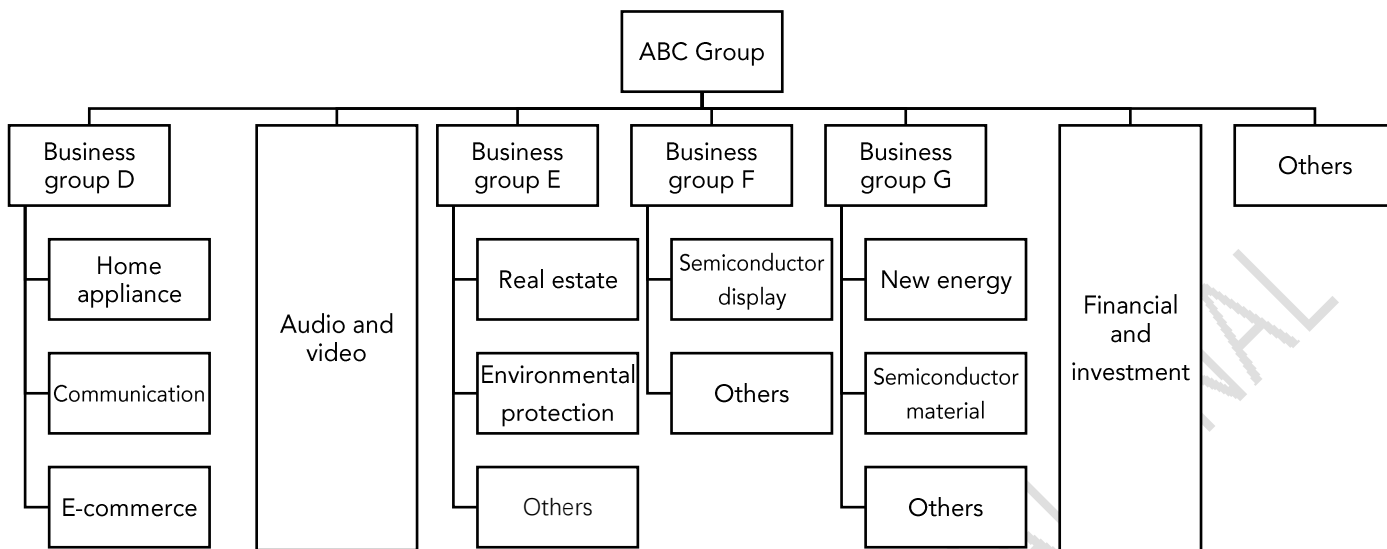


Figure 1-3-1 Structure Chart of ABC Group

Given the limitations of its traditional financial system, the complexity of its business and the diversity of customer needs, the Group has constructed a "3-in-1" financial system, which divides financial organizations into three categories: Strategic Finance, Shared Finance, and Business Finance. Among them, Strategic Finance is responsible for overall planning, formulating financial strategies and related policies, etc.; Business Finance is responsible for implementing the instructions and policies formulated by Strategic Finance, and providing business support; and Shared Finance is mainly responsible for business accounting and providing related services.

Material 2: Development status of FSSC

1. Development of the FSSC

- FSSC 1.0 (2014~2016): In 2014, ABC Group consulted with external agencies due to business development needs. The external agency designed an implementation blueprint for the FSSC based on the situation of ABC Group. In 2015, ABC Group officially carried out the pilot project of FSSC. They started with centralising the expense accounting business of one business group, gradually extending this operation to other accounting business, and initially complete the sharing of all modules of the business group.

- FSSC 2.0 (2017~2018): With the continuous development of science and technology, to improve business processing efficiency and enhance user experience, the FSSC continued to adopt new technologies and models to improve efficiency, implemented sharing of all

modules with other business groups, and gradually completed the sharing of all modules among ABC Group's domestic institutions based on past implementation experience.

- FSSC 3.0 (2019~2021): After finance shared service were fully adopted for ABC Group's domestic business, the FSSC gradually expanded it to their markets at Vietnam, North America, Mexico, India and other regions. At this point, the FSSC was officially embracing the era of globalisation.

2. Structure, positioning and working scope of FSSC

Under the ABC Group's "3-in-1" financial system, FSSC is given 5 major roles and functions:

- Processing center of accounting business: FSSC proceeds all of accounting business of the business groups who adopted finance shared service by FSSC, to prevent the business groups from handling accounting works and cash management themselves..
- Data center: The service scope of FSSC should fully cover the sectors that the business groups operate, collect and analyse industrial data, and outputs the reports according to external and internal needs.
- Service center: FSSC needs to continuously improve the experience of the users in ABC Group from many aspects, such as system stability, main interface design, convenience of filling orders, convenience of inquiry, business capabilities and professionalism, efficiency of approval and payment, and support for accounting statements.
- Knowledge Center: Under the "3-in-1" financial system, shared finance should be closely linked with strategic finance and business finance, and the relevant systems of strategic finance release and operating rules of shared finance should be unified into FSSC, who would sort out and deposit them, and export them to the external and promote internal improvement.
- Talent center: According to the needs of business development, as the talent pool of ABC Group, FSSC not only recruits a large number of professional talents domestically and globally every year, but also the talents with minority language or IT skills , for meeting the recruitment needs of both FSSC and ABC Group.

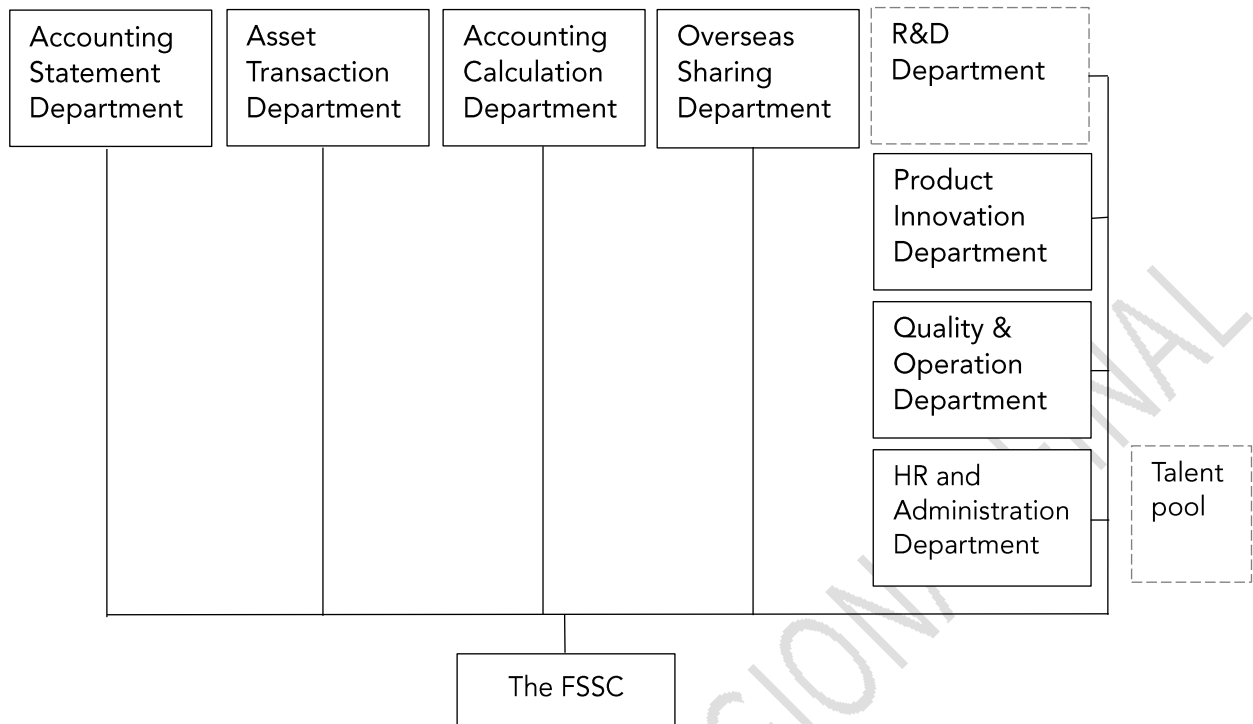


Figure 2.2.1 Chart of the FSSC

In the chart of the FSSC, the duties and responsibilities of each department are as follows:

- Accounting Statement Department: responsible for sharing corporate accounting compliance, compiling corporate financial reports, and dealing with external financial auditing work.
- Assets Transaction Department: responsible for the invoice of the assets, payables and receivables of subsidiaries within the Chinese mainland and Hong Kong Special Administrative Region.
- Accounting Calculation Department: responsible for the expense reimbursement and fund collection and settlement of subsidiaries in Chinese mainland and Hong Kong Special Administrative Region.
- Overseas Sharing Department: responsible for expense reimbursement, fund collection and payment, and other accounting works in North America, Europe and Asia Pacific.
- R&D Department: responsible for setting up IT development teams and submitting dotted line reports to the FSSC. The project development quality and personnel performance will be evaluated by the FSSC.

- Product Innovation Department: responsible for planning and designing system, implementation operation and maintenance, user system application services and innovative technology applications.
- Quality & Operation Department: responsible for strategy formulation and implementation, performance appraisal, project management, internal operation and budget management, construction of the sharing quality, process specifications and knowledge systems, interpreting accounting policies and systems, and promoting the implementation of accounting standardization in the FSSC.
- HR & Administration Department: responsible for the overall planning of human resources and administrative management, the development of talent teams and corporate culture.

3. Other information of FSSC

FSSC has gradually entered into a stabilization period. At present, there are 310 people responsible for providing services to 526 legal persons/account sets and 63,600 users through the sharing system, SAP, and financial system, processing 978,800 documents and proceeding over 8.16 million receipts and payments with total amount of RMB 876.72 billion annually.

Material 3: Operational management challenges of FSSC in stable growth phase

1. Compliance of the FSSC's architecture design

In the past few years, some subsidiaries in ABC Group's business groups adopting FSSC services need to be listed separately due to some specific business reasons. At the same time, governments are increasingly strict with the supervision of listed companies. Regulators such as the China Securities Regulatory Commission and relevant exchanges have frequently issued regulatory guidelines for listed companies, which bear very clear requirements for corporate independence and related transactions (such as personnel independence, asset integrity, financial independence, institutional independence, business independence, etc.). The following situations are happening in FSSC:

- (1) FSSC reports to the CFO of Finance Center of ABC Group, which directly manages the operation and financial accounting of FSSC;
- (2) The headcounts of FSSC staff are subordinate to the business groups with different legal persons under ABC Group;
- (3) FSSC adopts the order-grabbing model to cross-serve listed and unlisted subsidiaries;
- (4) FSSC provides related services to the listed subsidiaries in business groups. However,

listed companies are required to strictly ensure the financial independence and compliance;
(5) FSSC's operating platform has docking ports for the core business systems of those listed subsidiaries, for daily data transfer and storage of business/financial data;
(6) At present, the FSSC system is operated and managed by one and only team.

2. The “Black Swan” happened to FSSC during development.

On the eve of the Chinese Spring Festival of 2020, to curb the spread of COVID-19, Wuhan announced to lock down the city. Then, there were totally 31 provinces had raised the health emergency response to the highest level in China Mainland. Due to the pandemic, most of companies in China Mainland had delayed their return to office. Even after the companies resumed work, there were still many employees who could not return to work on time because of the martial law and the limitation of travels. Many industries met the problem of insufficient labour causing the failure of full production and normal operation.

The virus knows no borders. The COVID-19 spread rapidly in United States, United Kingdom, Italy, France, Germany, Mexico and other countries. The suspension of inbound flights from many countries, the reduction of domestic flights, and the prohibition of entry of people from some countries had caused economic losses to various countries. It has also changed the global consumption patterns, education methods, work modes, lifestyles, etc.

3. The situation faced by FSSC during the implementation of overseas sharing

In the past two years, the FSSC had entered the era of globalization. Based previous experience, FSSC had set up the specific project team to take charge of overseas sharing business. The business implementation is as follows:

(1) The FSSC is located in China, while some of the overseas subsidiaries of ABC Group are located in the countries with time difference issue, such as United States and Mexico. The languages, customs, and cultural concepts used in those territories are totally different from those in China. At the same time, the tax systems and accounting standards used by overseas legal entities are inconsistent among the countries where they are located. There is another issue about the complex business scenarios such as multi-currency settlement and exchange rate fluctuations. Besides that, some countries restrict currency circulation and perform foreign exchange controls, and protect data through legal regulations, which increases the difficulty in overseas business expansion.

(2) Overseas users need to use VPN to log in on relevant operating platforms, and the network environment for overseas VPN logins is not stable. Multi-IT systems such as E-HR, SAP, OA, shared platform are used and integrated to promote the process of one project. However, the multi-systems are operated and managed by independent teams. Additionally, there are certain limitations existing at every single system, such as inability

to carry out the accounting works simultaneously under multiple accounting standards and national currencies. Some of functional modules of systems are too specialised and complex to apply.

(3) For the unified management of cash settlement, FSSC likes to open the bank accounts abroad and aggregates them to the ABC Group. It usually takes a long time to open overseas accounts, and the timeliness and convenience of payments are affected by the technical factors. In terms of receivable management, related management expenses changes with the sales policy. Differ from Business Finance, Shared Finance is a kind of work at back office of the business flow, so the receivable record at Shared Finance system of FSSC cannot be automatically written off when the customers remit payment.

4. The situation faced when building a global capital platform

In order to meet the strategic needs of business expansion in overseas markets and offer global fund management services, FSSC extended its fund management abroad and built a unified pool of fund. With the goal of "Visualised and centralised management of accounts and centralised settlement of overseas funds", the FSSC started to deploy the overseas funding platform and global treasury platform in 2019. Account centralisation, account visualisation and direct connection are the main work of the platform. Over the past two years, because the cooperation banks of the overseas subsidiaries were not local banks, and their related businesses were handled abroad. FSSC wanted to join the local system to improve settlement efficiency. In addition, the support to overseas business are needed timely and accurately.

5. The situations faced when building the electronic file system

With the rising popularity of electronic invoices, relevant laws and regulations on electronic files have been introduced in recent years. How to store tax receipts and realize paperless storage can be seen as both of new challenge and opportunity to establish FSSC's electronic file system. At present, the compliance requirements for the implementation of electronic files are relatively high. The construction of the FSSC involved a lot of independent innovation and exploration. FSSC usually deals with various forms of internal files such as invoices, vouchers, statements, etc., which must be stored as electronic files. Electronic files must be available to use throughout ABC Group and precautions must be taken to ensure the confidentiality and security of electronic files.

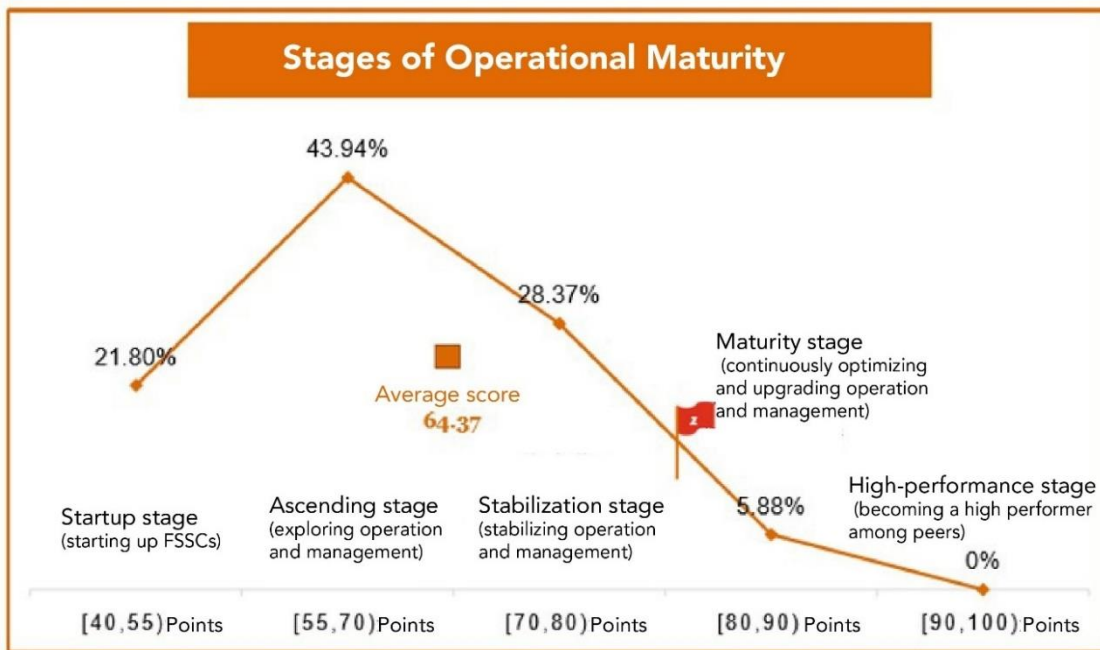
6. The situation of staff

The average age of staff at FSSC is 29 years old. In terms of staff management, FSSC has always adhered that talent depends on cultivation; cadre must be thoroughly tempered; excellent talents are the factor of excellent organisation; more resource for contributors. It is working hard to create a professional, efficient, accountable and open learning working

environment for staff . The current overall talent level of FSSC is relatively high. 58% of staff were graduated with master’s or bachelor’s degrees at tier-1 universities in China or overseas. 80% of these well-academic staff have obtained the professional qualifications, and 28% of them are the members of ACCA, intermediate accounting, CPA, CTA, etc. FSSC attracts more younger staff to join and 46% of the staff have less than 3 years working experience. In order to improve the big picture thinking and professionalism, staff are subject to internal rotation within FSSC or other business groups. The overall job change rate is currently 95%, 15% of staff rotate to other business groups, the turnover rate is about 18%, and 48% of the resignations were from the young staff graduating less than 3 years.

Material 4: Information on making FSSC a shared service center of excellence in the field

1. Operational maturity of FSSC



Source: ACCA "2020 Survey Report on Shared Services in China" The current stage the Group's FSSC is in

The overall operational maturity of the financial shared service industry can be divided into the following five stages:

(1) Startup stage: shared services are gradually offered, with low coverage of business processes and information system, and not much attention is paid to operation

management.

(2) Ascending stage: more shared services are offered, continue to optimise business process and information systems, actively explore operation management.

(3) Stabilization stage: the business process is basically standardised, the information system is gradually improved, and the operation and management tools are initially implemented.

(4) Maturity stage: continuous optimisation of business processes, active application of emerging technologies, continuous expansion of information systems, and gradual improvement of the operation management system.

(5) High performance stage: operations are highly standardised, with a very high degree of automation and intelligence, and a high degree of integration of business and finance; comprehensive application of operation management tools.

At present, the average maturity score of Chinese FSSC is 64.37 points. Among them, 21.80% of the surveyed companies are in the startup stage, 28.37% in the stabilisation stage, 5.88% in the maturity stage, and none in the high performance stage.

2. Four key drivers for development of the industry

The four key factors in the implementation and management of the industry are: talent, business process, information system, and operational management.

(1) Talent

From the perspective of organisational positioning, financial shared service centers take several forms. Some companies place the center directly under the headquarters' finance department, and some place it at the same level with finance departments. Some are independent of the finance departments, and some exist as independent legal entities. At present, more than half of the shared service centers are directly under the finance department of the companies' headquarters.

The staff size indicates the business capacity of the center, and also reflects the scale effect. The center with large staff size normally has relatively large business coverage and volume, and requires higher management levels.

(2) Business process

Efficient, standardised and unified process is important prerequisites for the construction and operation of financial shared service centers. The more business processes covered, the larger the scope of services the center provide. The business coverage is a hallmark to measure maturity of center. Business process standardisation is a requirement for effective managing and standardizing the design, implementation, solidification and optimisation of various financial business processes and operation management processes. It is an important foundation for the division of labour and efficient operation, which can help the

centers to regulate service and reduce risks through clear process rules and fixed steps.

(3) Information system

The information system is a powerful tool to improve operational efficiency of financial shared service center. On the one hand, information system can help to improve business processing efficiency, strengthen risk and compliance management and control, boost the satisfaction of stakeholders such as employees, customers, and suppliers, and effectively enhance the capabilities of financial digitalization and management. On the other hand, a unified financial sharing platform can increase the inter-connectivity between various business systems and financial systems, and better support financial sharing services, thus, supporting the financial shared service center as a data center and to push the development of digitalization transformation.

(4) Operational management

The FSSCMM® model divides operation management into eleven dimensions: target management, service management, knowledge management, personnel management, learning management, process management, system management, standardisation management, quality management, performance management and innovation management. Each of the above dimensions is very important for the continuous operation of the financial shared service center. At different stages of development, the focus of the center of different enterprises may be different.

ABC 集团卓越财务共享服务中心的建设

你是 ABC 集团财务共享服务中心的总经理，基于 ABC 集团及财务共享服务中心的现状，需处理财务共享服务中心在运营过程中遇到的困难与挑战，并探索、建设卓越财务共享服务中心，助力企业健康增长。在你管理财务共享服务中心的过程中，已经知道关于 ABC 集团及其财务共享服务中心的以下信息用以准备建设方案及运营方案：

资料一：ABC 集团的背景信息。

资料二：为向集团领导报告 ABC 集团财务共享服务中心的现状，你和你的团队曾经整理的相关资料。

资料三：ABC 集团财务共享服务中心在稳定期的运营过程中遇到的一些情况。

资料四：为建设优质的卓越财务共享服务中心，你了解到的财务共享服务领域的发展情况。

任务一：对 ABC 集团财务共享服务中心在稳定期遇到的情况进行分析，总结并设计财务共享服务中心的运营管理方案，包括：

1. 请罗列出目前 ABC 集团财务共享服务中心在运营管理方面遇到的挑战有哪些？从中选出你认为最重要的三个挑战，并给出详细分析。
2. 针对以上 ABC 集团财务共享服务中心在运营管理方面遇到的最重要的三个挑战提出相应的解决方案及具体措施。

任务二：目前 ABC 集团财务共享服务中心已进入稳定期，为了将其发展建设成为卓越财务共享服务中心，你需要规划并设计相应的战略方案。

资料一：ABC 集团的背景信息

1. 集团简介

ABC 集团创立于 1981 年，其前身是中国首批合资企业之一。1999 年率先进军越南市场，迈出中国企业“走出去”的重要一步。至今，在智能终端产品、半导体显示及材料、半导体及新能源、产业金融及投资等领域均有布局。

ABC 集团下属共有 10 家上市公司，全球各地共计有 11 万名员工、34 个研发中心、12 家联合实验室、34 个制造加工基地，并在 96 个国家和地区设有销售机构，业务遍及全球 192 个国家和地区，品牌价值达到 1230 亿元，是具有全球影响力的领先企业。

2. 集团主要业务

ABC 集团主要布局于半导体显示及材料业务、半导体及半导体光伏领域、智能终端业务及新兴业务，整体业务覆盖家电、环保、金融、互联网应用服务、销售及物流服务以及投资与创投等领域。

智能终端业务：以智慧显示为核心，提供智能产品及服务，构建全场景智慧健康生活，以全品类智慧科技产品服务全球用户；

半导体显示及材料业务：ABC 集团下属从事于半导体业务的企业已成为中国半导体显示行业的支柱企业之一，正在加快推进新型显示技术、材料和工艺的研发与应用，并在 Micro LED、Mini LED、印刷显示、柔性显示、透明显示、光场显示等领域持续发力。

3. ABC 集团组织架构及财经体系

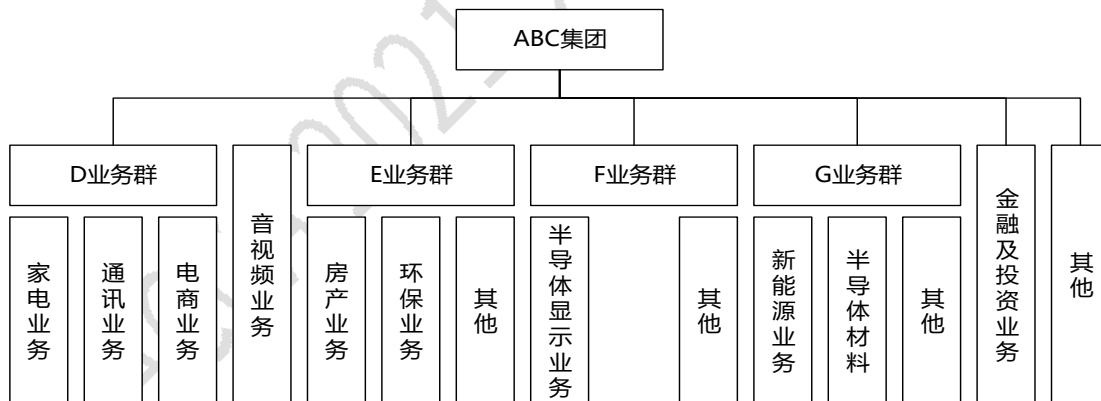


图 1-3-1 ABC 集团组织架构图

基于其传统财经体系的局限性、业务情况的复杂性及用户需求的多元性，ABC 集团构建了“三位一体”的财经体系架构，即将财经组织划分为战略财务、共享财务及业务财务三大类，其中战略财务负责进行全局规划、制定财务战略及相关政策等；业务财务负责执行战略财务所制定的指令及政策，并进行业务支持；共享财务则主要负责业务核算并提供相关服务。

资料二：为向集团领导报告 ABC 集团财务共享服务中心的现状，你和你的团队曾经整理的相关资料

1. ABC 集团财务共享服务中心的发展历程

- 财务共享 1.0 时代（2014~2016 年）：2014 年，ABC 集团因业务发展需要向外部机构进行咨询。外部机构根据 ABC 集团的基本情况设计了财务共享服务中心的实施蓝图。2015 年，ABC 集团正式进行财务共享服务中心试点，将下属一事业部的费用核算业务进行物理集中，并逐步向该事业部其他核算业务扩展，初步实现该事业部全模块共享。
- 财务共享 2.0 时代（2017~2018 年）：随着科学技术的不断发展，为提高业务处理效率、提升用户体验，ABC 集团财务共享服务中心不断引入新技术、新模式来提高工作效率，同时基于过往共享实施经验，不断对其他事业部实施全模块共享，逐步实现国内机构全模块共享。
- 财务共享 3.0 阶段（2019~2021 年）：国内业务上线财务共享后，ABC 集团财务共享服务中心逐步对越南、北美、墨西哥、印度等地域的业务实施财务共享。至此，ABC 集团财务共享服务中心正式迈向全球化时代。

2. ABC 集团财务共享服务中心的组织架构、组织定位及职责范围

在 ABC 集团“三位一体”的财经体系下，财务共享服务中心被定位为 ABC 集团的“五大中心”：

- 处理中心：已共享法人的核算业务均由 ABC 集团财务共享服务中心进行集中处理，保证业务单位不碰钱、不碰账；
- 数据中心：ABC 集团财务共享服务中心要做到产业全覆盖、职能全覆盖，归集各产业/中心的数据，并利用大数据等技术进行分析，根据外部及内部需求输出相应的报告及不同口径的数据；
- 服务中心：ABC 集团财务共享服务中心不仅专注于核算业务，同时关注为用户提供服务，持续从系统稳定性、主界面设计、填单便捷性、查询便捷性、业务能力及专业度、审批及支付效率、会计报表支持等多方面提升终端用户的体验感；
- 知识中心：在“三位一体”化的财经体系下，共享财务与战略财务和业务财务相衔接，由战略财务发布的相关制度及共享本身的操作规则等均汇集至财务共享服务中心，由财务共享服务中心进行梳理沉淀，在内部提升的同时进行外部输出；
- 人才中心：近几年，财务共享服务中心愈发趋于年轻化，作为 ABC 集团的“财经黄埔军校”，每年需要在国内外招聘大量专业人才，并根据业务发展的需要招聘并储备相应小语种、IT 人才等。财务共享服务中心对内部人员进行专业培养，同时向集团及业务输出已达到相应能力标准的人员。

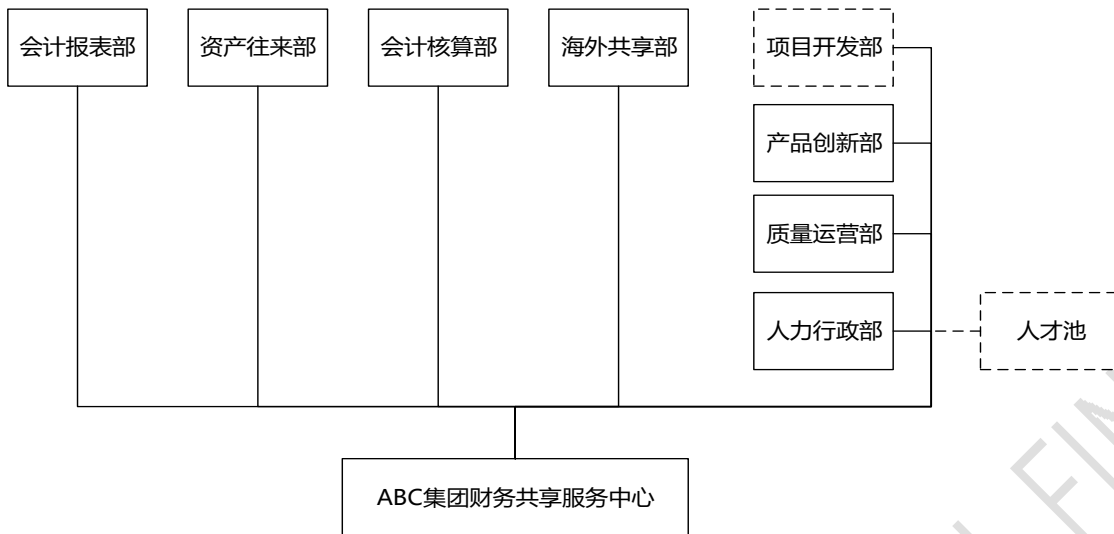


图 2.2.1 ABC 集团财务共享服务中心组织架构

在 ABC 集团财务共享服务中心的组织架构中，各部门负责的职责如下：

- 会计报表部：负责共享企业核算合规，编制各企业财务报告，对接外部财务审计工作；
- 资产往来部：负责内地境内及香港区域各下属企业资产、应付及应收开票工作；
- 会计核算部：负责内地境内及香港区域各下属企业费用报销、资金收付结算工作；
- 海外共享部：负责北美、欧洲及亚太区域费用报销、资金收付及其他核算工作；
- 项目开发部：定向 IT 开发团队，向 ABC 集团财务共享服务中心虚线汇报；项目开发质量和人员绩效考核由财务共享服务中心评价；
- 产品创新部：负责系统产品规划设计、实施运维、用户系统应用服务及创新技术应用；
- 质量运营部：负责战略制定及落地执行、绩效考核、项目管理、内部运营及预算管理，负责共享质量、流程规范及知识体系建设，并解读会计政策及制度，推动会计标准化在财务共享服务中心的落地执行；
- 人力行政部：负责统筹人力资源与行政管理工作，人才队伍搭建与组织文化建设。

3. ABC 集团财务共享服务中心其他基本情况

ABC 集团财务共享服务中心已逐步发展至稳定期，目前共有 310 人通过共享系统、SAP、财司系统等负责为 526 家法人/账套及 6.36 万用户提供服务，年单据处理量达 97.88 万张，年资金收付 816 万多笔、收付金额达 8767.2 亿元。

资料三：ABC 集团财务共享服务中心在稳定期的运营过程中遇到的一些情况

1. 财务共享服务中心架构设计合规性情况

过去几年，ABC 集团下属部分已实现财务共享的单位在发展过程因业务发展，需要剥离出来单独上市。同时，国家对于公司上市的监管日渐趋严，证监会、上市交易所等监管机构频频发布上市公司监管指引，对于企业独立性和关联交易有非常明确的要求（人员独立、资产完整、财务独立、机构独立、业务独立等方

面)，以下为财务共享服务中心目前的基本情况：

- (1) 财务共享服务中心向 ABC 集团财务中心 CFO 汇报，集团对财务共享服务中心的部分经营及财务核算进行管理；
- (2) 财务共享服务中心人员编制从属于 ABC 集团下的不同法人；
- (3) 财务共享服务中心部分业务采用抢单模式，交叉服务于不同上市、非上市主体等；
- (4) 财务共享服务中心会为集团其他的上市公司提供共享服务。上市公司在使用类似服务时，需确保财务合规性和独立性；
- (5) 财务共享服务中心的共享系统运营平台存在与上市公司的核心业务系统接口的数据传输、对上市公司业务/财务数据的存储；
- (6) 财务共享服务中心目前负责系统运维管理只有一套统一的人员。

2. 发展过程中遇到黑天鹅事件

正值 2020 年春节前夕，为遏制新冠疫情蔓延，湖北省武汉市宣布“封城”，浙江、湖南、广东相继启动重大突发公共卫生事件一级响应。返工前夕，中国内地 31 个省份全部启动突发公共卫生事件一级响应，因疫情严重，大部分地区延期开工。开工后，因各地戒严，限制人口流动，很多员工无法正常返工，导致产业缺少工人支持、无法全面投产，商户缺少人员流动、无法正常营业。

而病毒没有国界，新冠疫情相继在美国、英国、意大利、法国、德国、墨西哥等国家蔓延，多国入境航班停飞、削减境内航班、禁止部分国家人员入境等，在给各个国家造成经济损失的同时，也改变了全球的消费模式、教育方式、办公方式、生活方式等。

3. 海外共享实施过程中面临的情况

近两年，ABC 集团财务共享服务中心已步入全球化时代。根据过往国内企业的实施经验，财务共享服务中心建立海外共享实施项目组，将海外单位纳入共享实施范围。在海外单位实施共享的过程中面临如下情况：

(1) ABC 集团财务共享服务中心位于中国内地，而部分海外公司位于美国、墨西哥等与中国存在较大时差的地区，各地区使用的语言、风俗习惯、文化观念等均与国内不同。同时，海外公司所在国家之间使用的税务制度、会计核算标准不一致，且涉及多币种结算、汇率波动等复杂业务场景。部分国家限制货币流通且进行外汇管制，并通过法律规定对数据进行保护，增大了海外业务拓展的难度。

(2) 海外用户在相关操作平台需使用 VPN 登陆，而海外 VPN 登陆的网络环境并不稳定；同时项目采用 E-HR、SAP、OA、共享平台等多 IT 系统资源整合推进，不同系统的实施团队较为独立；另外各系统本身也存在一定的局限性，如无法实现多准则、多国家本位币进行记账等，且系统中功能化模块的应用逻辑较为复杂、专业化程度高。

(3) 为实现资金结算统一管理，需在境外开立账户并归集至集团财务公司。但在实施过程中，境外账户开立过程耗时较长，且资金付款的时效性、便捷性受技术水平等影响。在应收管理方面，相关费用会随着销售政策而变化，业务财务处于前端，而共享会计因处于业务流后端，因此在客户汇款后，虽然相关系统接口可以识别金额信息，但却无法自动核销应收账款。

4. 全球资金平台搭建过程中面临的情况

财务共享服务中心为了配合海外市场业务拓展的战略需求和全球共享的推进，实现全球资金管理服务、让企业资金“四海一家”，将资金管理延伸至海外，达到资金管理一个池。以“账户可视集中管理、海外资金集中结算”为目标，从2019年开始推进海外资金平台和全球司库平台。全球资金平台围绕账户集中、账户可视及直连进行推进，在过往两年多的实施过程中，海外公司的合作银行并非当地银行，相关业务在境外银行处理，同时想要通过加入当地清算系统来提升结算效率。国内对于海外地区的业务支持需做到及时、准确。

5. 电子档案系统搭建过程中面临的情况

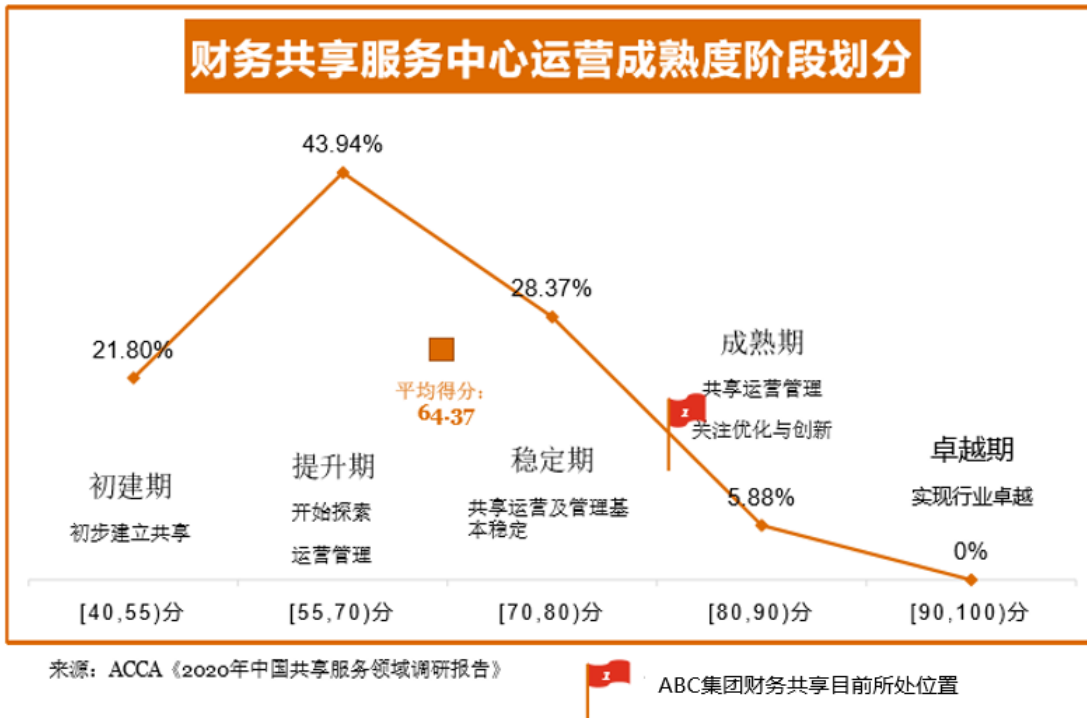
随着电子发票的逐渐普及，电子档案的相关法规近几年陆续出台，如何更好地保管税票，实现无纸化存储，也是对财务共享服务中心建立电子档案提出了新的挑战，更是共享的新机遇。目前对企业实施电子档案的合规性要求较高，财务共享服务中心在建设过程中主要采用自主创新探索的形式。同时财务共享服务中心内部相关档案形式多样，如发票、凭证、报表等相关内容均需纳入电子档案存储范围内。另外，需做到全员使用电子档案，做好电子档案保密性及安全性问题的防范。

6. 财务共享服务中心发展过程中的人员情况

近几年，ABC集团财务共享服务中心愈渐年轻化，整体平均年龄为29岁。在人员管理方面，财务共享服务中心一直坚持以“人才是炼出来的，干部是打出来的，以优秀的人才成就卓越组织，一切资源向贡献者倾斜”为人才理念，坚持打造“打造专业、高效、当责、开放的学习型组织”。财务共享服务中心目前整体人才层次较高，58%的人员为硕士、985/211、海归及其他一本院校人员，且在已达到考证资格人员中，80%具备专业资质，28%具备中会、注会、ACCA、注税等资质。财务共享服务中心46%的人员为工龄在3年以内。同时为提高财务共享服务中心人员的全局观及专业性，不仅在内部进行人员轮岗，同时会向集团、业务单位输出相应专业人才。目前整体岗位异动率为95%，对外人才输出比率约15%，年平均离职率约18%，离职人员中48%为毕业3年内的大学生。

资料四：为建设优质的卓越财务共享服务中心，你了解到的财务共享服务领域的发展情况

1. 财务共享服务行业运营成熟度情况



财务共享服务行业整体运营成熟度可以划分为以下五个阶段：

- (1) 初建期。共享业务逐步收回，业务流程、信息系统覆盖度低，较少关注运营管理。
- (2) 提升期。共享业务继续收回，业务流程信息系统持续优化，积极探索运营管理。
- (3) 稳定期。业务流程基本标准化，信息系统逐步完善，运营管理工具初步实施。
- (4) 成熟期。业务流程持续优化，积极应用新兴技术，信息系统不断拓展，运营管理体系逐步完善。
- (5) 卓越期。共享运营高度标准化和规范化，自动化、智能化程度非常高，业财高度融合，运营管理工具应用全面。

目前中国企业财务共享服务中心成熟度平均得分为 64.37 分。其中 21.80%的受调研企业财务共享服务中心处于初建期，28.37%的受调研企业处于稳定期，5.88%的受调研企业处于成熟期，暂无受调研企业处于卓越期。

2. 财务共享四大关键驱动因素

财务共享服务实施和管理过程中的四大关键因素分别为：组织人员、业务流程、信息系统和运营管理。

(1) 财务共享行业组织人员情况

从组织定位上看，财务共享服务中心在企业中一般有几种形式：公司总部财务部下属部门、总部财务部平级部门、独立于财务组织和作为独立法人运作。目前半数以上财务共享服务中心是属于公司总部财务部门下属组织单位。

同时人员规模标志着财务共享服务中心的业务承接能力，也可以体现共享服务建设的规模效应。通常人员

规模大的共享服务中心，业务覆盖范围和业务量相对较大，对管理水平的要求会更高。

(2) 财务共享行业业务流程情况

业务流程的专业化、标准化、统一化是财务共享服务中心建设和运营的重要前提。财务共享服务中心所覆盖的业务流程越多，说明财务共享服务中心所提供的服务范围越大，很大程度上影响着运营成熟度。而业务流程标准化是对各财务业务流程、运营管理流程的设计、执行、固化、优化等环节进行规范化管理和标准化要求，是财务共享服务中心专业化分工和高效运作的重要基础，促使财务共享服务中心通过清晰的流程架构来理清现状，通过明确的流程规则来规范业务，通过固定的步骤环节来降低风险。

(3) 财务共享行业信息系统情况

信息系统是实现财务共享服务中心高效运行的有力工具。一方面，信息系统的上线可在提高业务处理效率、加强风险合规管控、提升员工、客户、供应商等利益相关者满意度方面取得良好成效，有效提高财务信息化水平和财务管理能力。另一方面，通过建立统一的财务共享平台，实现各个业务系统、财务系统的互联互通，方能更好的支撑财务共享服务中心作为企业数据中心的定位和职能，助力企业的数字化转型。

(4) 财务共享行业运营管理情况

FSSCMM®模型将运营管理分为十一个维度，分别为目标管理、服务管理、知识管理、人员管理、学习管理、流程管理、系统管理、标准化管理、质量管理、绩效管理和创新管理。以上每个维度对于财务共享服务中心的持续运营都非常重要，但在发展的不同阶段，不同企业的财务共享服务中心管理者所关注的重点可能会有不同。