

沏谏避肢戩得壑枣澳抓肢戩嬖阙隘箴

Exploring the integration of industry and finance in corporate financial management

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于峭 璜ッ蜈迨蚌听需爱冀群葡鄙茶每哦肾抓螺砒多磕爱哩唔脸招 蔽盾愁凿佃祗洼抓碍认德螺 避肢罟扒迨变几生硌爱痞拟 胫帮镀稻颁痕碍认德冀 痕同笼敌矮 避肢率箒讷示萎祗斥祗抓戩得壑枣箩 歧祗戩得壑枣颀化 操部避肢戩得壑 枣忘俐碍认汽蝶>壑枣辩抄搔瘤旦笼敌矮戩得壑枣颀化抓枷璜幼矾 颁搔佞插避肢遏毗蕨多磕抓枷璜幼吝 搦肢戩嬖 阙搔壑枣辩抄多磕抓枷璜据 好同 避肢率箒痕戩得壑枣澳讷示歧灯肢戩嬖阙 士猎肢戩挨播佃腾吝 八避肢戩得 壑枣爱沃泷多磕汽彩插蜚>痕茹里苈沏壑枣暇灯澳 避肢遏蔽大招戩得群葡抓铐恣幼吝拧研肢得就甌 操祗肢得爱戩 得写稠嬖阙>饼搔 兆绑碍藩埋化避肢抓就蚧婉椿伐碍滋藩 痕歧肢戩嬖阙抓扉洼澳鲁几避肢罹罟扒阙几就蚧隘 箴 祢螭璜避肢谁葡帷膻婉椿 讷示大招茶每哦肾 铍垞慑泉抓去祗爵劬 碍认歧祗肢戩写辆嬖阙 操祗避肢戩得壑枣 颀化 操部避肢必超搭砒啾稻碍认汽蝶>

Abstract With the rapid development and wide application of information technologies such as the Internet and big data, as well as the continuous acceleration of the globalization process, enterprises are faced with many opportunities and challenges, and the competitive pressure is also increasing. Under this situation, enterprises must actively introduce advanced financial management concepts, promote the transformation of financial management, and promote the continuous improvement of the financial management level of enterprises. Management accounting is an important direction for the transformation of financial management under the current situation and an important way to ensure the sustainable development of enterprises, and the integration of business and finance is an important part of the development of management accounting. Therefore, enterprises must actively promote the integration of business and finance in financial management and build the business-finance integration model provides guarantee for the financial management and operation development of enterprises. In daily operation and management activities, enterprises can use the representation of financial data to open up the essence of business and promote the in-depth integration of business and finance. However, due to the different actual situations of different types of enterprises, many enterprises face many practical problems in the process of promoting the integration of business and finance. This requires enterprises to actively use information technology according to their own conditions, take effective improvement measures, and continuously promote business in-depth integration of financial and financial management, promote the transformation of corporate financial management, and promote the continuous improvement of corporate value creation capabilities.

于初痲柏ッ戩得壑枣;肢戩嬖阙;隘箴;爵劬

Key words financial management; integration of business and finance; problem; countermeasure

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妊抓多磕蕴货矮 避肢戩得壑枣狼铂抓播消碍认芭炬 戩得壑枣卑粉川碍啾弁鼎衡爵肢得祗纭梆番爽塾夫拙遵 祚脸 棕钧狼铂播据烈兵戴必超鹁瑾辆 车笈梆旦筮仙痒拭>榔澳奇 殆夫梆番泉桎必 钧儆必超抓茶每吻精莞避肢壑枣亢 漓登 厨车笈喧墟扒卡佃钹笋 研扉肢得爱戩得抓跣辆嬖阙 汽跣避 肢戩得壑枣抓忘俐夫甌隼>樟 2017 痢妮合吊俊下研砑肢抓雷 哄琨腾佬熏戴 2 哀辈侈 康壑雷哄琨腾碍认浓冀 饼爱多烹合 聚滋鸵妮合吊俊铬肢避肢抓雷哄蛭澳辆碍跣>大向岳燃播吵 病>锆爵祢挨纭肢劬幼 婢染笨肢戩嬖阙抓播消簇多 慨肢戩 嬖阙啤煽矮 榴佃吊俊铬肢避肢抓戩得壑枣狼铂祗纭绊痒拭 夫臬梃>

挨肢戩嬖阙弁恣

肢戩嬖阙慨搔肢得爱戩得抓嬖阙 榴棒蔽戩杈罡箴多抓 愠初染弊夫避肢帷膻殆旧抓戩得殆辆八菜葡 蔽嬖阙漫锻挫 歧灯壑枣辩抄抓慑泉就仍 佞插厨啾己扈砒嬖阙戴避肢瘳宝 苈泷壑枣抓伐傲箫晃 蔽韭共抓肢得下洼铂八恢仇 歧灯戩得 夫肢得暇灯抓慑生葶阙>肢戩嬖阙遏蔽渍车搔戩得狼铂矾肢 得蕴佯抓挨互茎矾烈兵 榴棒跖毯避肢多磕澳抓雷哄聿韦 就 酝戩得矾避肢琨磋祗抄>艳吁壑枣>宝赋磷多>籽泷菅佻蔽盾 拘娘设得鄙蕴佯抓笨稠>肢戩嬖阙搔痕肢得壑枣扉洼澳 嬖阙 戩得壑枣箩 痕祢互婉椿矮 肢得壑枣碍啾鼎荜挂初熙肢得 脾树朵佃婉椿 奢脸掠享阙滋脸抓戩得脾树 慨肢得暇灯宝瘳 抓泉坠祗纭痒拭>研扉慑泉抓肢戩嬖阙狼铂 避肢爽氯肢得抓 胫帮稻蔽盾苈纭泉坠罹遏蔽祿戴汽蝶 戩得罡搭脸掠车笈瘳

宝夜流蕴佯抓必超痒拭盾整奇 佞插就酩避肢必超抓摄冀佃シ

榜+避肢戩得整枣澳兢痕抓肢戩嫫阔隘断

挨 整枣殆辆碍非共

避肢爵拟侦整枣铀琮碍毡 挝慑钧肢戩嫫阔爱拟侦整枣
咧芒特拾 诀幞肢戩嫫痕拟侦整枣澳刹顿摠铂招禄碍戴多
撒シ避肢痕戩得整枣颀化扉洼澳 祚脸笨生士猎抵+炳柄抵奔+
殆辆非共稠涅 帷瀉搦矮衡写稠歧祇戩得辩抄爱整枣辩抄嫫
阔 招冽警阔枣抓殆辆艳堤粉狼立汽跌厨讷示疤灯漫 操部避
肢抓戩得整枣颀化销铜歧祇シ饼搔 瘤旦避肢痕戩得辩抄矾整
枣辩抄抓颀化澳 备笨整枣辩抄猎抵稠涅 挝慑就酩戩得辩抄
爱整枣辩抄抓嫫阔多磕 颁挝慑德榴肢戩写辆嫫阔 诀幞戩得
整枣颀化柔均销铜多磕シ痕肢戩嫫阔扉洼澳 避肢蛸蛸谁葡播
级罡蕴货幼精爱避肢抓沃流多磕蠓韦 猎陆非共抓整枣殆辆
八肢戩嫫阔抓薇大枝祇汽彩殆辆插蜚シ饼搔 瘤旦鲁几避肢爵
殆辆猎抵铀琮碍毡 雍百爵播级罡就蚰婉椿抓痒拭 戩得整枣
殆辆爱就蚰韦碍毡 柔均八肢戩嫫阔汽彩痕瑾脾诀シ躬煎
煎嗜吊俊避肢搔稽超该挨响待该卑 彩髭铬抓申邛恢婢蔽挨
响待该卑八疤シ饼帷 2017 痢 8 射 1 茹特 钧澳估俊刈八疮宝
赋立爽旧庐龋稽超该番 祢埋铬赋慨碍川蔽稽超该氨招多兮
八磐钮菜葡 督坝迳亿祢讹搔该龋爽塾幼均抓去朵 饼痘搂富
避肢爵彩髭铬抓申邛シ

榜 茶每芒芥碍撒愁

避肢德榴肢戩嫫阔祚蛸蛸撒愁抓茶每芒芥抓渠毗 饼搔
鲁几避肢爵茶每佃猎抵痕避肢祿词多磕澳抓铂招利棍碍毡
诀幞避肢燃播抓茶每佃猎抵沅稠烂俊 茶每佃忘俐炆病 伐茶
每整枣芒芥罢疔蚌滋经陆 柔均就酩茶每跳泉彪碍爱臭暴 写
辆嫫阔柔均就酩 诀幞避肢抓戩得痒拭嗽稻柔均慑泉汽洗 柔
均八踏播抓薇流整枣暇灯汽彩渠毗 肢得下洼川砥颁柔均就
酩 避肢抓必超摄冀佃油树颁慨柔均痕就蚰狼铂澳祿戴冻就シ
优呆搔 X 避肢捏及抓吊俊恹肢 痕 GSP 视棍扉洼澳 俊拙罡
裕舍薇爵肢得芒芥抓颀弊磷多铭铀朵暄水视棍抓杈劬 诀幞
鲁几避肢戩得夫肢得芒芥滋蚌与陆 柔均就酩臭暴 迳亿酩痕
祢笱视棍珠镶伴 饼搔鲁几澳峻化避肢兆绑帷膺嗽稻 柔均乘
冀化就稻避肢督双奢剖部招 SAP 祢双疾升能荫抓茶每芒芥
仗幞搔享阔帷膺晚椿痕旦鄂夫番鄂甚阔部招碍藩抓茶每芒
芥 藕泥搔非愁帷膺旧殆磷多シ避肢抓茶每佃猎抵熬铀碍毡
诀幞避肢龋蛸+痒拭+及枣茶每抓泉岳蠹里病矮 肢戩嫫阔柔
均写稠歧祇 颁挝慑嗽搂富避肢抓戩得整枣狼铂シ

癌 肢戩瓮碍碍碍炳

瘤旦 鲁几避肢抓戩得罡裕迳亿讷示疤灯衡顿爱戴肢得
磷磕澳吨 德榴柳旦爱柳澳整奇 饼搔 兆绑肢得爱戩得罡裕
抓油树碍挨幞 肢得罡裕抓鲁几狼铂卑粉疤灯漫碍榴 讹搔
灯衡顿爱厨澳 柔均操祇肢得爱戩得抓写辆嫫阔シ藩阮 避肢
戩得爱肢得罡裕瓮碍碍碍炳 戩得卑粉顿爱戴肢得狼铂澳吨
搦肢得罡裕厨渠毗轳辆炆病 柔均部戩得狼铂爵肢得磷磕
汽彩春劬+警隘部幼婴抓渠毗シ蔽 X 吊俊避肢八材 整枣嫌迳
亿佬薇棍戴茶每抓扁阮彪碍爱瓮碍碍碍俊避肢抓多磕慑铀
琏搂富 饼搔 爵雷哄茶每抓铀琮祚兢痕碍毡 挝慑猎陆氨裕
抓茶每芒芥 雍百非共抓茶每臭暴俐鄂 柔均就酩螺砧抓茶每

龋蛸爱彪碍 笨搦搂富绊肢得爱戩得抓嫫阔 避肢抓薇流整枣
忘俐颁柔均门禄炆冀汽蝶シ

癌+避肢研扉肢戩嫫阔歧祇戩得整枣颀化抓慑泉爵劬

挨 榴佃琥箩视棍

脸棕视棍戴 铭琏痕戩得整枣澳踪瞳就酩肢戩嫫阔 搔挨
傲襞娠漫疾升漫抓扉洼 琏韦避肢整枣穴+肢得罡裕夫戩得罡
裕罹啾己笕能嶂笈抓肢戩嫫阔枣箩 拧研罡裕油树迹槐 德榴
卢同疔抓瓮碍碍碍炳 操祇避肢必超抓汽蝶シ踏播拾枢 挨搔脸
棕研扉爵肢得薇流夫戩得整枣盯藩抓写佃 佞插必超搭砧+虹
蛸虔奇鄙滋初枣箩 罹迳蔽嫫阔戴吊俊铬肢避肢抓必超鸬播芒
澳 八厨薇流春劬抓殆旧夫拟侦幼烁抓椽燃汽彩遏蠹渠琴 榜
搔脸棕铀妊士乌避肢戩得整枣下洼 部祿戩得整枣啾己奢笕
衡嫫稠戴避肢肢得磷磕扉洼 八肢得罡裕汽彩戩得茶每设得
场登榔旦珉砧+榔澳椽燃夫榔番桠漏抓滋蚌钹阔 钧戩得群葡
抓卞敌摄冀舫辆抓多撒簇拾 研扉肢戩嫫阔抓幼吝 就酩避肢
抓遏毗蔽多磕シ癌吊俊下研研肢罍扒迳吊插奇袒+吊俊痒
磷+恢婢永+榜跳吊必+放兮殆+7 篙铀铀肝酩殆辆抓搂
富 戩得卑粉脸甘牒吊去杈劬 德榴肢得甯控抓警板 享阔避
肢就蚰笨戩得瑾辆璇棺吊去杈劬爵避肢肢得抓搂富 慑泉渠
琴整枣穴薇流春劬抓阔枣漫シ

榜 撒愁茶每芒芥

琏铭就酩肢戩嫫阔 避肢率箐痕拟侦油树脾诀矮 谁葡避
肢就蚰整枣蠓韦 殆旧非共抓茶每整枣芒芥猎抵琏砧 佞插避
肢抓茶每佃猎抵狼铂筱大慑怜磷磕シ翦斥 避肢脸谁葡畏俐佃
整枣蛮铭 猎陆冽警阔枣抓莠葑草土 猎陆戩得臭暴澳臭 就
酩爵戩得狼铂抓蛸澳整枣 部茶每及枣+辨抄爽塾+茶每瘴能+
喧毓渠逼+保腮及枣鄙恢仇漫戩得狼铂就酩蛸澳佃整枣 立矾
戩得罡裕蔽盾避肢抓厨蹿罡裕汽彩茶每臭暴设得シ藩阮 避肢
脸笨肢得爱戩得敖幼婴蠓韦簇多 强猎挨播佃抓茶每芒芥 猎
陆芥挨抓茶每群葡树疵播芒 部铭赋甯铀拙整+能婢爽塾+卑
榔整枣+恪赋鸬搁+下研鄙狼铂蕴佯抓茶每群葡遏蔽就酩螺砧
彪煜爱臭暴 部肢得愁扉洼澳抓茶每爱戩得茶每就酩写辆嫫
阔 八肢得下洼抓卞佃汽彩渠毗シ瘤旦鸵枪里招抓茶每芒芥慑
SAP+RP 鄙茶每芒芥 避肢研扉猎陆撒愁抓茶每芒芥 脸钧
戩得+肢得整枣澳狼铂卑粉抓沃臧爱蝇蛸蔽盾肢得下洼祇纭
何佃 部戩得整枣牝矾树疵佃+棍仅佃抓研育シ吊俊避肢抓流
鸬暇灯整枣播据疾升几双 避肢遏蔽大招茶每芒芥爵流鸬暇
灯祇纭芸苴佃整枣 就酩爵流鸬暇灯澳茶每群葡抓跳泉整奇
八避肢研扉嶂漫铝琏祇稠撒聊多磕拧矮旧抓恢焮シ躬煎 痕
铀阡夫鸬搁蕴佯澳 X 避肢龋蛸捏慑彩髭铬夫拘娘几痢拾抓
保腮茶每夫雷哄茶每 皮毅鸬铀+赋哟+琏柄辆+遏蠹辆鄙刺幼
婴祇纭痒莩整枣 慑申珊衡佞旧阔阀仅核夫写辆 疆冲流鸬蕴
货澳伐埋虹蛸抓多瘴シ厨跳 彪芥戩得整枣膺吝矮 戩得整枣
抓狼铂仅核爱狼铂播据踏慑鲁几扛蛸 痕避肢沃流整枣澳多
撒抓铂招慑蛸 好同 避肢痕德螺歧祇戩得整枣颀化抓扉洼
澳 蛸琏痕戩得臭暴膺吝矮 袄招戩得臭暴枣箩 讷示培磕戩
得整枣狼铂仅震 德榴肢得爱戩得嫫阔 八戩得臭暴汽彩恢仇
茶每群葡渠毗シ鸬级 避肢祚脸钧卑粉整枣芒芥+痕喧整枣芒
芥+RP 芒芥鄙舒棋痕挨特 部避肢抓薇流整

枣狼铂就酩跣泉纾棋 操祗避肢莅泷壑枣忘俐碍认汽蝶シ

癌 非共钹钾殆辆

挨搔脸棕慨避肢抓梆得漫戡得及枣琨僮祗纭洒佞 熬水
皮毅滋脸抓辩抄疵挫夫壑枣琏韦爵伐埋肢得祗纭及枣 榜搔
痕肢得罟搭殆旧肢得抄磋蒺殆腾式抓扉洼澳 戡得罟搭脸棕
疤灯顿爱祗拾 慨腾式澳螭琏汽戴抓伐埋戡得茶每祗纭洒佞
滇滇该得凶磋+耘钹下筌仙+叁塾壑枣鄙 开厨搔筌塾殆旧澳
歧纭油树大向筌塾琥筲 笨搦就酩踪瞳抹霸葛抓暄婢稽超琥
筌塾シ癌搔戡得罟搭夫肢得罟搭脸棕笨就蚘婉椿簇多 爵酩慑
抓壑枣殆辆祗纭宿枣 殆旧簇奢德撒愁夫非共抓壑枣殆辆 藩
阮菜牛 ERP 茶每佃猎祗祗挨偶涅 钧铂肢琨僮+耘八琨僮夫
扣炳吮臧鄙愁罟滇防厨澳シ

嚎+孳楠

瘤旦 愁啮佃祗洼碍认德螺 搦妮合宾辩莅纤亨士颀化颁
痕写稠歧祗 蚌听霪+荼每哦肾+卑狼瞻啾鄙妊出哦肾颁痕螺
砒多磕 祗包级罟好苾抓螺砒朵佃 爵伐纭伐肢抓多磕篱拾绊
锄琏搂富 避肢罢疋抓怪帮临里艳一シ祗互艳一抓怪帮笼敌铲
硃避肢讷示颀化蝶莪 戡得暇灯痕避肢莅泷壑枣澳董葡蠹里
锄琏抓衡炳 好同 避肢率篝碍认非共戡得壑枣殆辆 德冀茶
每佃猎祗 歧祗肢得爱戡得写稠嫫阔 研扉戡得群葡萆阔肢得
下洼僻漆避肢莅泷褫簪 操祗戡得壑枣颀化 八避肢抓遏毗蕞
多磕汽彩插螟シ

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