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**NATIONAL STANDARD OF THE  
PEOPLE'S REPUBLIC OF CHINA**

**GB/T 46704-2025**

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**Sharing economy - Guidelines for enterprise financial shared  
services**

共享经济 企业财务共享服务指南

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## Foreword

This document complies with the provisions of GB/T 1.1-2020 "Standardization Work Guidelines Part

1.Structure and Drafting Rules of Standardization Documents". Drafting. Please note that some content in this document may involve patents. The issuing organization of this document assumes no responsibility for identifying patents. This document was proposed and is under the jurisdiction of the National Technical Committee on Standardization of the Sharing Economy (SAC/TC587). This document was drafted by: China Petrochemical Corporation Shared Services Co., Ltd., Development Research Center of the State Administration for Market Regulation, and China South... Fangdian Power Grid Co., Ltd. Shared Operations Company, China National Offshore Oil Corporation Financial Shared Service Center, Beijing Shunyi District Market Regulatory Bureau, China National Nuclear Corporation, China Oil & Gas Pipeline Network Corporation Shared Operation Branch, State Power Investment Corporation Group Shared Services Co., Ltd., Ansteel Group Corporation Financial Shared Services Center, China National Chemical Engineering Group Corporation, Western Airport Group Limited, Shenergy Group Business Services Co., Ltd., CNNC Nuclear Information Technology (Beijing) Co., Ltd., Beijing Institute of Standardization China Dalian Advanced Management Institute, China Enterprise Financial Management Association, Jinan Energy Engineering Group Co., Ltd. The main drafters of this document are. Jia Yiqun, Sun Dairu, Li Guangming, Ruan Weiping, Ji Ran, Tai Jianjun, Wei Zhe, Ye Aibing, Chen Yunpeng, and Ma Yuxin. Xi Qianqian, Ding Yue, Chen Hongrui, Yang Zhiqing, Fa Xin, Li Song, Ma Lan, Chen Xiaohua, Zhang Jianhua, Wang Ning, Ni

Shufeng, Wei Fengqiang, Sun Ligang, Ning Jing Xu Long, Tian Chuan, Liu Zhiyu, Yu Mi, Hu Fang, Lou Yonggang, Lü Huiying, Gao Ge, Li Chunchun. Financial Shared Service Guide for Sharing Economy Enterprises

## 1 Scope

GB/T 46704-2025 is the Chinese national standard covering the shared service centre that does the accounting for a whole group - the processes moved into it and those kept local, the service levels and the internal charging, the controls and the segregation of duties in a centralised operation. First edition. Issued on 31 October 2025, it has been in force since 31 October 2025.

This document establishes the general principles for enterprise financial shared services and outlines the roles of service providers, service users, and enterprise financial shared service platforms. The platform and service descriptions provide guidance on service delivery procedures, support and emergency response, and continuous improvement. This document applies to organizations that provide or receive financial shared services to businesses, and organizations that provide or receive financial shared services to other organizations. Please refer to this document.

## 2 Normative references

The contents of the following documents, through normative references within the text, constitute essential provisions of this document. Dated citations are not included. For references to documents, only the version corresponding to that date applies to this document; for undated references, the latest version (including all amendments) applies. This document.

GB/T 41836 Guiding Principles and Basic Framework for the Sharing Economy

## 3 Terms and Definitions

The terms and definitions defined in GB/T 41836 and the following terms and definitions apply to this document.

3.1 Service providers connect with service users through shared service platforms to enable the shared use of resources, information, and services. process.

Note. Enterprise financial shared services rely on information technology to achieve cooperation and sharing between service providers and users through platform-based, centralized, and standardized operations. This approach aims to maximize resource utilization efficiency, reduce waste, and promote social interaction and cooperation.

3.2 Information technology systems that provide service providers and service users with supply and demand matching, transaction facilitation, resource sharing, and related

services.

3.3 Digital Employee (Aemployee) A highly human-like virtual tool created by deeply integrating multiple technologies such as artificial intelligence, machine learning, and natural language processing.

## 4 General Principles

4.1 Coordination and Consistency Financial shared service activities should be carried out in accordance with the guiding principles given in GB/T 41836, and a basic framework for financial shared services should be constructed and implemented. The framework includes, but is not limited to, requirements for financial shared services policies, objectives, costs, efficiency, and compliance, and is continuously improved and enhanced.

4.2 Demand-oriented Understand the needs and expectations of service users, platform operators, regulators, and other relevant third parties, and determine how to meet the vision, mission, and objectives.