Study On Enterprise Tax Digital Management Optimization

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Abstract. Digital economy technologies such as the Internet of Things, big data, cloud computing, artificial intelligence and 5G are booming, changing the business environment and competition mode of enterprises. Digitalization is both an opportunity and a challenge. New technology innovation and practice, and digital transformation have become the only way for enterprise development. In the context of social digital transformation, the digitalization of enterprise tax management is supported by information technology and the traditional management upgrading and transformation composed of business norms and process reengineering. It can not only effectively achieve tax risk control, but also shift the focus of tax management from transactional work to higher value-added work. This paper aims to analyze the necessity of the digital transformation of enterprise tax management and the path planning of digital construction, and put forward relevant suggestions for the digital transformation of enterprise tax management for the reference of relevant enterprises.

Keywords: Tax management. Digitization. Informatization.

1. Introduction

Relying on modern information technology, the digitalization of tax administration of large enterprises is a process of in-depth development and utilization of information resources, improvement of management, monitoring and service level, and thus promoting business reorganization and process reengineering of tax administration of large enterprises, and promoting the realization of the goal of modernization of tax administration of large enterprises. To accelerate the digitization of tax administration of large enterprises, it should be oriented by business needs and driven by technological innovation to realize the combination and mutual promotion of tax administration reform and information technology application; Accelerating the digitization of tax administration of large enterprises will certainly lead to management reform, and it is necessary to establish a corresponding organizational model, management mode and business process; The key to speeding up the informatization of tax administration of large enterprises lies in the effective use of information resources, through extensive collection and accumulation of data, rapid circulation and processing of information, effective use and reproduction of information, and improvement of management, monitoring and service efficiency. Through the implementation of the tax information system, the integrity, fineness, transparency and timeliness of the group's tax information transmission, collection and analysis can be improved, and the informatization of the group's dynamic tax risk monitoring and the datatization of tax planning and analysis can be further realized.

2. Current situation of enterprise tax digital management

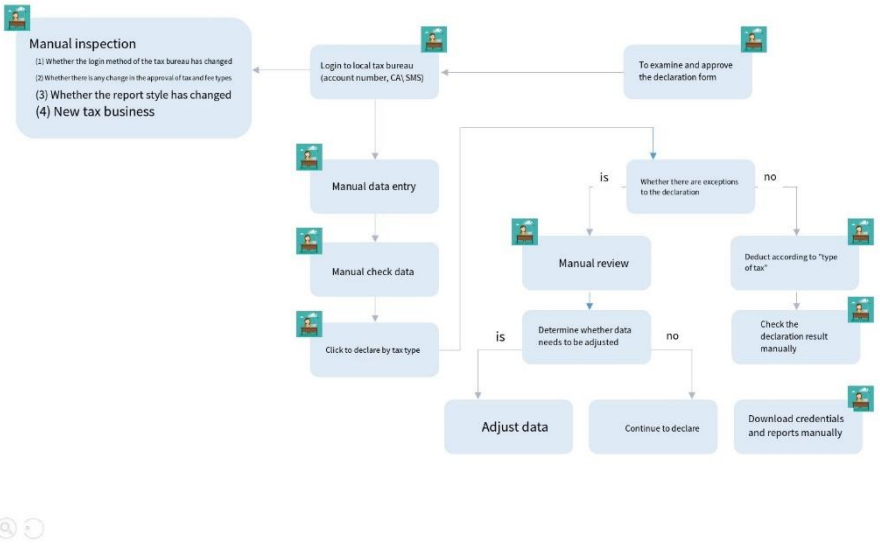

Figure 1: Current situation of digital tax management

Under the background of digital transformation, the digital construction of enterprise tax management is an inevitable development path, and the construction of an open and shared digital platform for tax management is an inevitable choice to adapt to internal and external changes. As mentioned above, the enterprise has carried out some digital exploration of tax management at present, but the informatization level of its tax management method is not high. The figure shows the company's tax informatization management process. First of all, the data warehouse is obtained according to ERP and invoice platform, so as to prepare and provide tax returns. Then the tax management personnel will review and approve the tax returns. Then, the tax bureau will log in to the local tax bureau to manually check the login method of the tax bureau, the approval of tax fees, the report style and whether there are changes in the new tax business, and then manually enter the data, manually check the data, and click the declaration according to tax types. According to whether there are exceptions to the declaration, judge whether it is necessary to manually review again. If there are exceptions, it is necessary to judge whether it is necessary to adjust the data after the manual review, so as to determine whether to adjust the data or continue to declare; If there are no exceptions, the "deduction" operation will be carried out according to the tax type, and the declaration results will continue to be manually checked and the vouchers and statements will be manually downloaded. After the completion of these processes, the data and statements are filed, which also needs to be manually entered into the Group tax system.

3. Problems existing in digital tax management

3.1. High degree of handwork

The company's tax management involves many and complicated information management systems and business management systems. After the invoice is issued, the information system needs to be manually filled, the data flow is slow, and manual maintenance and summary are time-consuming and laborious. At the level of tax deduction and declaration, the tax management personnel still rely on the production of manual manuscripts, and the manual manuscripts have not been unified in standard format, because the data standards are not uniform. The use value of tax information is greatly reduced. The preparation of tax return mostly relies on Eel for manual processing. The draft of tax return and the approval process of tax return are still circulating offline, so it is impossible to see the calculation process of data source directly and the paper documents are easy to be lost, which

requires a lot of manpower to check and ensure the accuracy of data. At present, the company's digital construction is only limited to the level of invoice management, with incomplete application functions and insufficient expansion depth. Although some invoice audit rules are embedded in the system, the rule construction is incomplete, and it is necessary to manually distinguish the special VAT invoice and the passenger transportation deduction invoice when checking the input invoice and the account, which results in low work efficiency.

3.2. It is difficult to integrate the declaration system

There are differences in the system, rules and form samples of different electronic tax bureaux, rapid policy changes, different tax procedures and standards of different sub-departments, low efficiency of traditional declaration, and the accuracy and timeliness cannot be guaranteed, resulting in greater difficulty in follow-up management and review.

3.3. Insufficient processing and integration of tax data

During the data conversion between the tax system and the financial system, there are problems such as data mismatch and information missing, which seriously affect the accuracy of the application of tax big data. Moreover, since tax-related data are scattered in various places and systems, the processing of tax-related data and information takes a lot of time.

3.4. The application of tax data management is not reasonable

Due to the large differences in the storage and management of tax data and the different calibons, the lack of connection between the business, financial and tax systems, the lack of an information sharing platform that can be used uniformly within the company, forming an "information island", resulting in greater difficulty in data integration, increasing the cost of internal financial and tax communication to a certain extent, and greatly reducing the efficiency of data use.

3.5. Barriers exist in internal and external tax information communication

In terms of tax information communication, there are some problems in both internal and external communication: Because the company has not included tax work in the strategic management of the company, the senior management of the company generally does not pay enough attention to tax work, resulting in few tax information communication between internal departments and employees. In addition to the financial department, which deals with tax matters on a daily basis, other departments seldom pay attention to whether tax issues are involved in the daily operation and business development process, and are only limited to their own responsibilities to deal with the problems, lacking the awareness of overall planning Tax authorities lack of information interaction and communication with other regulatory departments Tax processing depends on the judgment of the truth and accuracy of transactions. For matters involving ticket flow, logistics (service flow), capital flow and contract flow, it may be necessary to communicate and confirm with the sales department, procurement department and legal department. Otherwise, it is easy to lead to abnormal tax declaration due to one-sided understanding of tax-related matters, which will lead to comprehensive tax inspection and audit matters.

In terms of communication with external institutions such as tax departments, the financial personnel responsible for docking the company's tax affairs often only rely on personal experience to deal with tax problems, and rarely take the initiative to contact and inquire with the staff of the tax authorities. In the long run, even some financial personnel are not clear about who is responsible for docking the company's tax administrator. At present, the real estate market is subject to frequent government regulation, relevant policy documents are issued intensively, the real estate industry itself involves a large number of tax items, complicated tax calculation methods, and tax policies are updated and changed rapidly. Due to the lack of timely communication with the tax authorities, financial personnel often use the old tax laws and regulations for daily tax declaration after the

relevant tax laws and regulations have been adjusted. The phenomenon of overpayment or underpayment of taxes is frequent, and it is even criticized and warned by the tax authorities.

4. Contents of digital tax management construction

4.1. Build a digital tax management platform

The speed of tax authorities in big data information collection, transaction information centralization, risk investigation informatization, transparency of related transaction information, automatic declaration information processing, etc., directly forces the tax informatization construction of large enterprise groups themselves. Through the implementation of the tax information system, the integrity, fineness, transparency and timeliness of the group's tax information transmission, collection and analysis can be improved, and the informatization of the group's dynamic tax risk monitoring and the datatization of tax planning and analysis can be realized. Combined with the actual situation of its own financial and tax management, on the basis of intelligent management and control, and based on the tax digital management solutions and platform construction capabilities provided by the financial platform, the company strives to build a tax sharing platform covering all tax zones, all taxes and all processes, so as to realize automatic tax declaration for all taxes and centralized tax management of the group.

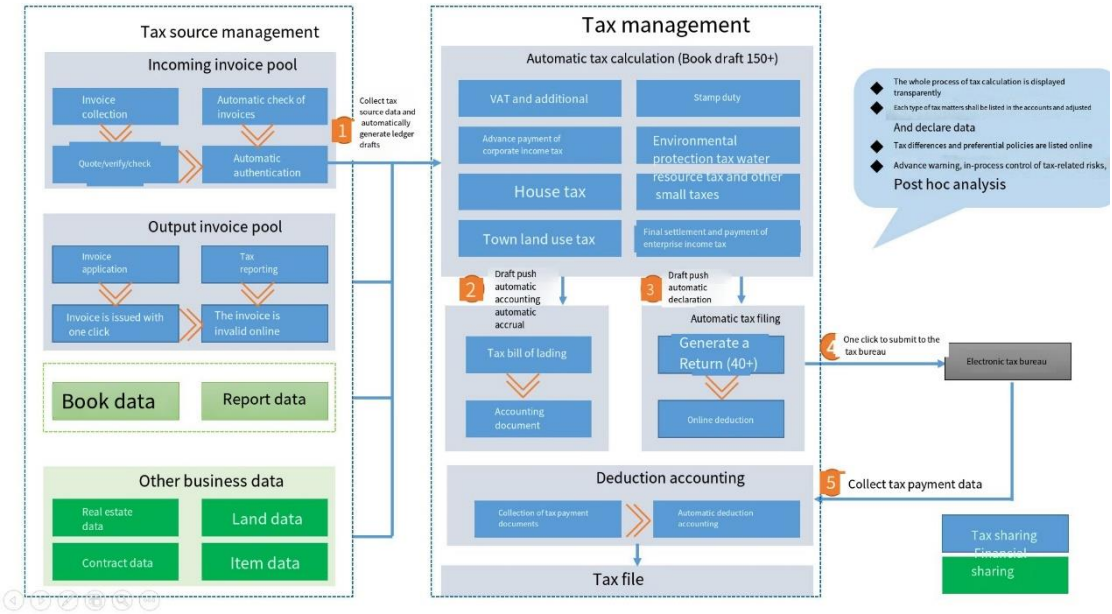

Figure 2: Intelligent tax sharing platform

As shown in Figure 2, at the analysis and decision-making level, the tax analysis of the whole scenario includes the analysis of the company's tax burden and tax burden rate, tax preference analysis, invoice analysis and small tax analysis; All-round risk monitoring includes tax risk rule system, filing of major tax matters, tax audit and problem rectification; Forward-looking tax planning includes tax planning matters, tax planning calculation models and tax planning implementation analysis. The business processing level is divided into two aspects: intelligent tax payment for all taxes and tax declaration. Intelligent tax payment for all taxes includes tax base account, draft and tax accounting. The platform has developed a full-invoice pool, which is divided into input invoice management and output invoice management. For the company internally, the sharing platform covers the functions of expense reimbursement, payable management, receivable management, group account and ERP. For the company externally, the golden tax system is integrated with the sharing platform to realize tax information management.

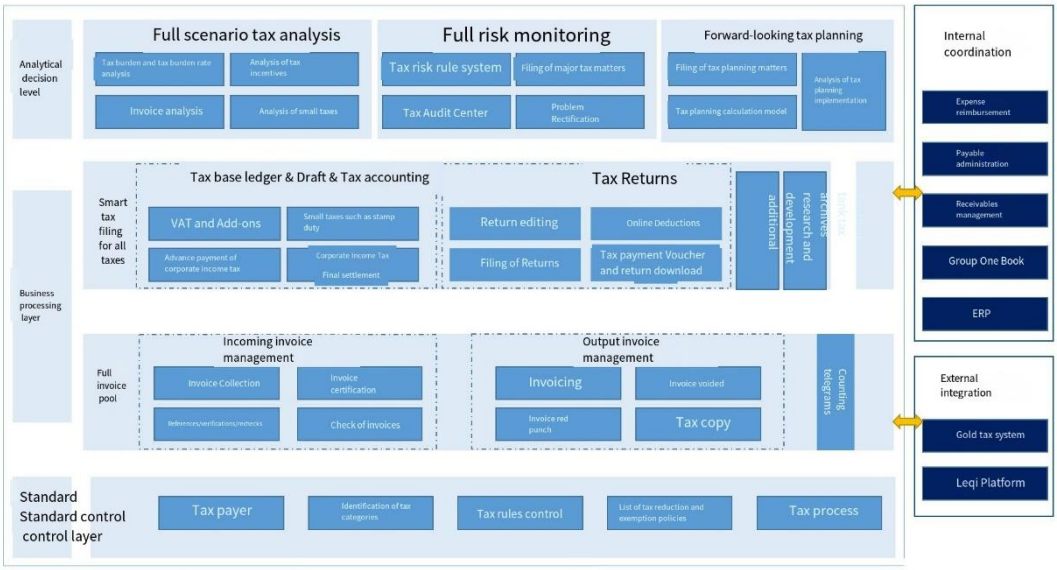

Figure 3: Automatic tax declaration process for all types of taxes

As shown in Figure 3, automatic tax declaration for all taxes is the basic module of the tax sharing platform. The company transforms the offline process into an online process through digital solutions, helping tax personnel of the Group and its subordinate units to sort out dispersed tax information and realize standardized, automated and intelligent declaration management of all taxes such as value-added tax, corporate income tax and property behavior tax.

Input invoice management pool: Through the tax sharing platform, to realize the identification of all types of tax and the analysis of ticket data; Directly connected to the VAT invoice selection confirmation platform and the invoice interface of the group, automatically obtain data, and carry out batch selection, statistics and confirmation signature of the input invoice. Then realize the automatic and intelligent processing of the whole business process of the input ticket from identification, inspection and certification.

Output invoice management pool: Through the docking of the group's internal financial system and invoicing system, the acquisition, circulation and summary of invoice data realize automatic processing, so as to promote the matching and collaboration between the Group's invoice and business, financial and tax data.

Automatic tax form generation: automatic collection of tax-related data. The tax sharing platform connects with the Group's financial system, can automatically collect front-end tax-related business and financial system data, and automatically generate working papers. The platform supports the configuration of various business accounts, automatically associates front-end data sources, and automatically generates various working papers through preset declaration rules according to the core calculation engine. The tax sharing platform connects with the financial management system, automatically carries out data collection and tax basis accounting, generates a tax declaration draft in a unified format, and automatically generates various tax returns through the draft generation engine, covering various tax forms in more than 20 tax districts across the country.

One-click centralized tax declaration: automatically associates the in-table logic of the declaration draft, automatically verifies the accuracy of the data, and automatically generates the final declaration form. After the declaration form is reviewed and confirmed by the tax personnel, one-click batch declaration can be made on the platform, and one-stop automatic processing of online payment, tax result inspection, vouchers and information can be completed. After passing the risk scan of the platform, it can be automatically submitted to the electronic tax bureau, complete the online deduction, and automatically download and collect the voucher information. At the same time, the Group can carry out real-time centralized control of the tax progress and deduction data of branches or stores, and generate customized tax statements and reports according to the management needs of the group.

4.2. Carry out the construction of tax information management system

4.2.1. Standardization of tax basis

In order to realize informatization and automation of tax compliance, companies need to integrate various tax-related data formed by various elements of production and operation (such as personnel, capital, tangible and intangible assets) and processes (such as research and development, procurement, production, storage, sales/service, etc.), as well as the "information flow" formed by physical flow and capital flow in the business chain. Standardize in accordance with tax regulations and internal management requirements. The setting and classification of these data granularity, generation, flow, collection, not only must meet the requirements of business, legal, accounting, capital and information technology systems, but also must match the requirements of tax laws and regulations and tax informatization at the later three levels. That is, to fully consider the requirements of tax declaration, risk control, tax planning and analysis on the accuracy, fineness and tax standardization of data and information flow. At the same time, minimize the manual operation of this process, control the scope and degree of manual intervention, improve the level of system automation as much as possible, and reduce the risk of human error in tax management. The tax standardization level of enterprise basic information data will also affect the feasibility, reliability and integrity of the information automation of tax calculation and declaration risk monitoring, planning and analysis functions based on it. The construction of information flow at this level and the sorting, transformation and solidification of the three links of business, finance and taxation according to tax requirements are important work to standardize the tax process. The standardization of tax basis is the basis of the overall system of tax information construction.

4.2.2. Automation of tax calculation

The automation of tax calculation and declaration information output refers to the automatic collection, calculation and generation of periodic and irregular declaration and payment data of various tax types through information systems, and the calculation of current and deferred tax accounts for financial statements. In order to implement the information automation of the tax calculation process, we must first carry out standardized processing, that is, we need to confirm the tax compliance of the whole process of business, accounting and financial data output, investigate the existing tax risks, add the missing operation links and information, and ensure the compliance of tax processing and the integrity and correctness of the required tax-related information. The distortion of front-end data will lead to the error or missing of back-end tax burden calculation and declaration information. Therefore, the process of tax burden calculation and automatic implementation of tax information is itself a process of "checking hidden dangers" and "de-risking" management improvement, which can not be solved simply by using an automatic declaration software. The standardized process of risk investigation, assessment, disposal, design and implementation involves work beyond the tax and information system technology itself, and the combing work should be moved to the business side, the accounting side and even the external third party.

First of all, the company can purchase professional tax management software or contact professional units to carry out software development, realize the automation of tax management, and then conduct unified sorting and analysis of various tax work of the company. The tax management system needs to strengthen the seamless connection with other working systems of the company, constantly optimize the tax management workflow, and provide convenience for the tax management work. At the same time, the new tax administration information system needs to adapt to the development of The Times, and then realize a new tax administration model that relies on personal tax administration to transform into an adult information management system, and build a unified and complete tax risk control management system, so as to promote the real-time inquiry and application of basic tax data information and tax policies. To further promote the construction of information-based tax administration. In addition, due to the inconsistent level of tax management of subsidiaries, it is also necessary to get the attention of subsidiaries of the company, accurately locate the differences of various products and services of the company, and then obtain different types of tax payment types.

Based on this, the company needs to make use of the information management system to conduct in-depth analysis and management of the differences in the tax management of subsidiaries, and then set up a scientific and reasonable tax management system.

Secondly, the company can consider introducing modern information software. In the process of selecting the basic tax management software, the company should analyze the possible impact of the tax management software, which mainly includes the actual situation of the operation of the tax management system by the supplier, the tax policy and implementation of the supplier, and the tax management countermeasures of the supplier. Based on this, the company needs to conduct strict assessment and analysis of the qualifications of suppliers, and in the process of tax information management construction, it should combine the actual situation of its own development and scientifically introduce modern information software. Under normal circumstances, tax management often use two kinds of software, first, combined with the operation of the company's computer system for detailed assessment, if the company's existing ERP decision management system is relatively perfect, such companies can expand the scope of tax management work on the basis of the existing information system; If the company's ERP decision management system is in the research and development link, it is necessary to do a good job in this application system and the previous system to establish an effective connection. Secondly, if the company operates a relatively single product, it is necessary to conduct research and development again in the existing tax management system; But if there are relatively many types of products, it is necessary to re-choose the tax system for separate management. In the process of tax management, the company should refer to other excellent companies' tax management cases and combine the actual situation of its own company to ensure the standardization and integrity of the tax management information construction system.

5. Expected effect

The company's tax management platform integrates efficiency and compliance, enhances the pre-declaration and post-declaration compliance data control, realizes the online automatic management of all tax categories, and automatically generates VAT and enterprise income tax returns for multiple legal entities of the Group, and realizes the direct connection declaration with 31 provincial tax bureaux (including municipalities directly under the central government and autonomous regions) and 5 tax bureaux of separately planned cities. Through the construction and application of the smart tax management platform, the company has shortened the tax declaration from the previous 60 minutes required by manual operation to the current 15 minutes, increasing the efficiency by at least 4 times, and significantly improving the accuracy and timeliness of declaration. The platform can fill in the declaration data within 1 minute according to the requirements of the group, with an accuracy of 100% and a 30-fold increase in efficiency, avoiding problems such as low efficiency and error-prone caused by manual input. Through the existing high-tech information system to carry out big data accounting of various information of the company, establish the data foundation of all levels of tax control, promote the standardization of tax data, and comprehensively improve work efficiency and data analysis ability.

The company's use of tax information management can fully increase its internal information transfer efficiency, and the tax declaration data of the group's subsidiaries can be centrally stored and managed to achieve comprehensive, accurate and efficient tax data management. In the follow-up audit, the data provided by regulatory agencies and other scenarios, the required data can be quickly provided to improve cooperation efficiency. And lay a solid foundation for subsequent data statistical analysis modeling, data value creation, data decision support and so on. In this way, the transparency and accuracy of tax management of the group company can be better realized, the risks brought by tax management can be reduced, and the company as a whole can enter a new era of informatization and digitalization.

6. Conclusions

With the rapid development of social economy, enterprise groups will be affected by various factors in the process of digital construction of tax management. Moreover, the construction work is not accomplished overnight, and it needs to be accumulated and analyzed continuously. At the same time, it is clear whether the management objectives of enterprise groups and subsidiaries are unified. The application of information technology in the tax management activities of enterprise groups can reduce the cost of tax management of enterprise groups, improve the overall tax management level of enterprise groups, and guarantee the stable operation and development of enterprise groups while ensuring the overall efficiency of enterprise groups.

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