

Analysis on tax management and risk control of enterprise management decision

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Abstract. In today's complex and changeable business environment, enterprises are faced with many business decision-making problems. As an important part of enterprise management, tax plays a key role in enterprise management decision-making. Tax management involves tax planning, tax compliance and tax risk management of enterprises, which directly affects the operating results and profits of enterprises. At the same time, risk control is a factor that can not be ignored in business decision-making, and enterprises must make a balance between risk and return. Therefore, it is of great significance to study the relationship between tax management and risk control for improving the effect of enterprise management decision.

Keywords: enterprise management decision, Tax administration, Risk control, probe into.

1. The impact of tax management on business decisions

1.1. Influencing factors and mechanisms

The influence of tax management on business decision-making is a complex and multifaceted process. In this section, we will first discuss the influencing factors and mechanisms of tax management on enterprise management decisions.

1.1.1 Influencing factors

The influencing factors of tax management on business decision can be divided into two categories: external factors and internal factors. External factors mainly include tax policy, tax environment and tax system, while internal factors mainly include the enterprise's own operating conditions, tax risk tolerance and management level.

Tax policy is one of the important external factors that affect the business decision-making of enterprises. Different tax policies have different effects on the business decisions of enterprises. For example, the change of tax policy may lead enterprises to make different choices in investment decision, financing decision and surplus distribution decision.^[1]

In addition, the tax environment is also an important external factor. The tax environment includes the supervision of tax authorities, the efficiency of tax collection and management and the stability of tax policies. Different tax environment will directly affect the attitude and behavior of enterprises to tax management, and then affect their business decisions.

Tax system is the foundation and framework of tax management. Whether the tax system is perfect or not has an important impact on the business decision-making of enterprises. A sound tax system can provide better tax management services for enterprises, thus promoting enterprises to make more scientific and reasonable business decisions.

1.1.2 Influence mechanism

The influence mechanism of tax management on business decision-making is mainly reflected in two aspects: incentive and restraint.

The main mechanism of tax management stimulating business decision-making is through the design and implementation of tax policies. Tax policies can encourage enterprises to invest and innovate in certain fields through tax incentives, exemptions and incentives, so as to promote economic development and industrial upgrading. For example, through preferential tax policies for

R&D expenses, enterprises can be encouraged to increase R&D investment and improve their technological innovation capabilities.

The main mechanism for tax management to restrain business decision-making is through the establishment and implementation of tax system. The tax system can restrain and standardize the business behavior of enterprises through the standardization and supervision of tax collection and management. For example, the establishment of the tax system can clarify the types of taxes and fees, tax rates and tax obligations that enterprises should pay, thus limiting the illegal activities of enterprises in taxation.

The influence factors of tax management on enterprise management decision include tax policy, tax environment, tax system, enterprise's own operating conditions, tax risk tolerance and management level. At the same time, the influence mechanism of tax management on business decision-making is mainly reflected in two aspects: incentive and restraint. By understanding these influencing factors and mechanisms, we can better understand the influence of tax management on enterprise management decisions, and put forward corresponding policy suggestions and management measures.

1.2. Tax policy on business decision-making incentives and constraints.

1.2.1 Incentive effect

The incentive effect of tax policy on enterprise management decision-making is mainly manifested in the following aspects:

First of all, tax policies can encourage enterprises to invest and innovate in certain fields through tax incentives and exemptions. For example, tax incentives for R&D expenses can encourage enterprises to increase R&D investment and improve their technological innovation capabilities. Preferential tax policies for emerging industries can promote industrial upgrading and structural adjustment.

Secondly, tax policy can encourage enterprises to adjust their production and operation modes by adjusting the tax rate structure. For example, imposing a high tax rate on enterprises with serious environmental pollution and giving tax relief to environmentally friendly enterprises can prompt enterprises to change their development models and realize green and sustainable development.

1.2.2 Constraints

The restrictive effect of tax policy on enterprise management decision-making is mainly manifested in the following aspects:

First of all, tax policy can restrain the business behavior of enterprises by establishing tax collection and management norms and regulatory measures. For example, the establishment of the tax system can clarify the types of taxes and fees, tax rates and tax obligations that enterprises should pay, thus limiting the illegal activities of enterprises in taxation. The supervision of tax authorities and the efficiency of tax collection and management will also directly constrain the business behavior of enterprises.

Secondly, tax policy can restrain enterprises from improper tax behavior by adjusting tax rate and tax planning restrictions. For example, the tax policy can set a reasonable tax rate level to prevent enterprises from evading their tax obligations through tax evasion and other means. At the same time, the restriction of tax planning can prevent enterprises from taking advantage of tax loopholes to conduct improper tax avoidance.^[2]

In addition, the tax policy can also punish and crack down on illegal acts by setting up tax penalties and punishment measures. For example, imposing high fines on tax evasion and other illegal acts can play a deterrent role and reduce illegal acts of enterprises.

Tax policy has an obvious incentive and constraint effect on enterprise management decision. Tax policies can encourage enterprises to invest and innovate in certain fields through tax incentives, exemptions and incentives, and promote economic development and industrial upgrading. At the same time, tax policy can restrain and standardize the business behavior of enterprises through the

establishment and implementation of tax system, and maintain tax order and fair competition environment. In practice, the government and enterprises should cooperate with each other to realize the positive influence of tax management on enterprise management decisions by optimizing tax policies and strengthening tax management.

2. The role of risk control in business decision-making

Risk control plays a vital role in business decision-making. Enterprises are faced with various internal and external risks, such as market risk, policy risk, technology risk, etc. These risks may have a direct or indirect impact on business decision-making. Therefore, enterprise managers should attach great importance to reducing risks and improving the quality of decision-making through effective risk control measures.

First of all, the role of risk control in business decision-making is mainly reflected in reducing uncertainty and improving the reliability of decision-making. Enterprises make decisions in the face of uncertainty, and risk control can reduce the uncertainty in decision-making by clarifying the source of risk, evaluating the size of risk and formulating risk coping strategies. Through the implementation of risk control measures, enterprises can obtain more accurate information, reduce the risk of decision-making and improve the reliability of decision-making.

Secondly, the role of risk control in business decision-making is also reflected in improving the flexibility and adaptability of decision-making. The change of business environment is inevitable, and risk control can help enterprises find and deal with unfavorable factors in time and maintain a flexible decision-making mechanism. Through risk control, enterprises can establish a flexible decision-making system, so that enterprises can adjust their decision-making direction and strategies in time to adapt to changes in the environment.^[3]

In addition, risk control can also promote innovation in business decision-making. In the process of innovation, enterprises often face higher risks, but risk control can help enterprises find a balance point in the process of innovation. Through reasonable risk control, enterprises can reduce risks and improve the success rate of innovation while ensuring innovation activities. Risk control can help enterprises to better manage various risks in the process of innovation and promote the innovation ability and competitiveness of enterprises.

The influencing factors and mechanism of risk control in enterprise management decision-making is a complex and diverse problem. From the perspective of influencing factors, factors such as enterprise scale, industry characteristics, market environment and management level may have an impact on risk control. From the mechanism, risk control needs to establish a sound internal control system, risk management system and risk assessment mechanism. At the same time, risk control also requires managers to have high risk awareness and risk management ability, and make risk analysis and decision through scientific methods and tools.

3. Correlation analysis of tax management and risk control

3.1. The impact of tax management on risk control

Tax management has an important influence on the risk control of enterprises. Tax management refers to enterprises' reasonable planning and management of tax affairs by observing tax laws and regulations, so as to achieve the goal of minimizing tax risks. The effectiveness of tax management directly affects the business decision-making and risk control ability of enterprises.

First of all, tax management can help enterprises reduce tax risks. Enterprises need to consider tax factors when making business decisions, including tax policy, tax planning and tax compliance. Through good tax management, enterprises can rationally plan tax planning, reduce tax risks and avoid unnecessary tax disputes and fines. For example, enterprises can choose appropriate preferential tax policies through reasonable tax planning, reduce their tax burden and improve their operating efficiency. In addition, enterprises can also strengthen internal tax management, standardize

tax operation procedures, and reduce tax loopholes and risks. These measures can help enterprises reduce tax risks and improve the quality of business decisions.^[4]

Secondly, tax management can improve the risk identification and coping ability of enterprises. Tax management includes in-depth study and understanding of tax policies and regulations, as well as identification and evaluation of tax risks. By keeping abreast of changes in tax policies and regulations, enterprises can adjust their business strategies in time to avoid risks caused by tax policy adjustment. At the same time, enterprises can also identify and evaluate tax risks through risk assessment and risk management tools, and formulate corresponding countermeasures. For example, enterprises can establish risk management teams, formulate risk management manuals and processes, strengthen risk monitoring and early warning, and respond to potential tax risks in a timely manner. These measures can improve the risk identification and coping ability of enterprises and reduce the impact of tax risks on business decisions.

3.2. Impact of risk control on tax administration

Risk control also has an important impact on tax management. Risk control refers to the process in which an enterprise protects its interests and achieves its business objectives by identifying, evaluating and managing risks. The effectiveness of risk control directly affects the quality and effect of tax management.

First of all, risk control can improve the accuracy and compliance of tax management. The core of risk control is to effectively identify and evaluate risks and take corresponding control measures. In tax management, risk control can help enterprises accurately identify tax-related risk factors, including the uncertainty of tax policy and the challenge of tax compliance. Through risk control, enterprises can formulate reasonable tax compliance strategies and operational procedures to ensure that their tax activities meet the requirements of laws and regulations and avoid tax risks. For example, enterprises can establish tax compliance departments, strengthen tax compliance training and education, and formulate tax compliance manuals and processes to ensure the compliance and accuracy of corporate tax activities. These measures can improve the accuracy and compliance of tax management and reduce the probability of tax risks.

Secondly, risk control can enhance the flexibility and resilience of tax management. The goal of risk control is to reduce the uncertainty and loss caused by risk through reasonable control measures. In tax management, risk control can help enterprises cope with changes in tax policies and regulations and flexibly adjust tax planning and tax management strategies. By adjusting tax planning and management strategies in time, enterprises can reduce tax risks, adapt to changes in business environment and improve the effectiveness and efficiency of tax management. For example, enterprises can establish a flexible tax management mechanism, strengthen communication and cooperation with tax authorities, keep abreast of changes in tax policies and regulations, and flexibly adjust tax planning and management strategies. These measures can enhance the flexibility and adaptability of tax management and improve the ability of enterprises to cope with tax risks.

There is a close relationship between tax administration and risk control. Tax management has an important impact on risk control, which can help enterprises reduce tax risks and improve their ability to identify and respond to risks. At the same time, risk control also has an important impact on tax management, which can improve the accuracy and compliance of tax management and enhance the flexibility and resilience of tax management. Therefore, when making business decisions, enterprises should pay attention to the synergy between tax management and risk control, reduce tax risks and improve decision-making quality and enterprise performance through effective tax management and risk control.^[5]

4. Case-based empirical research

Through empirical research, based on specific enterprise cases, this paper analyzes the application and effect of tax management and risk control in enterprise management decision.

First of all, we chose a medium-sized manufacturing enterprise as the research object, and conducted in-depth investigation and analysis on the actual situation of its tax management and risk

control. By collecting financial data, tax data and related internal control documents, we have comprehensively sorted out and evaluated the tax management and risk control of enterprises.

In terms of tax management, the enterprise has established a sound accounting system and tax management system, defined the procedures and responsibilities of tax treatment, and ensured the accuracy and timeliness of tax declaration. At the same time, the company has also strengthened communication and cooperation with tax authorities, and regularly communicated with tax authorities to keep abreast of the latest tax policies and regulations to ensure the compliance of enterprises in tax management.

In terms of risk control, the enterprise has effectively reduced the probability of risk by establishing a sound internal control system and strengthening the supervision and management of business activities. For example, in the procurement process, the enterprise has established a strict supplier evaluation and selection mechanism to ensure the quality and price rationality of purchased raw materials; In the sales process, the enterprise has established a strict credit sales policy and customer risk assessment system, which reduces the risk of bad debts; In terms of fund management, the enterprise has established a sound fund approval and use system, effectively avoiding the risk of fund loss and abuse.

Through the empirical study of this enterprise, we find that tax management and risk control have played an important role in enterprise management decision-making^[6]. First of all, good tax management can reduce tax risks, reduce tax costs and improve the competitiveness of enterprises. Secondly, effective risk control can reduce the operational risk of enterprises and improve their operational efficiency and profitability. Finally, tax management and risk control promote and influence each other, which together provide important support and guarantee for enterprise decision-making.

Through empirical research, we draw the conclusion that tax management and risk control play a vital role in enterprise management decision-making. Enterprises should attach importance to tax management and risk control, establish sound systems and mechanisms, strengthen communication and cooperation with tax authorities, and improve their tax compliance and risk prevention capabilities, so as to improve their operating efficiency and competitiveness.

5. Conclusions

Through the above evaluation results, we can see that this enterprise has performed well in tax management and risk control, which provides a good reference for other enterprises. However, we also found that the enterprise still has some shortcomings in some aspects, such as tax management, some operational irregularities and process defects, which need to be further improved and perfected. Therefore, we suggest that the enterprise continue to optimize and improve its tax management and risk control to improve its comprehensive competitiveness and sustainable development ability.^[6]

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