

Research on the challenges and countermeasures of tax accounting work based on big data

Xueyan Li

Xi'an Mingde Institute of Technology, Xi'an, China

Keywords: Big data; Tax accounting; Challenges and countermeasures

Abstract: With the development of science and technology and the progress of The Times, China has entered the era of big data, and the current big data technology has been widely used in a variety of production and life. Throughout all walks of life, the wide application of big data technology has brought new opportunities to the production and operation model of enterprises, but it also brings great challenges, which is especially reflected in the tax work of enterprises. How can the tax accounting department take corresponding measures to deal with the following huge challenges in the new era background, and strengthen the quality and efficiency of enterprise tax work is the problem that all enterprises need to solve at present. This paper aims to illustrate the concept of the era of big data and analyze the selection of enterprise tax work in the era of big data, and finally focuses on the practical and effective reform measures for enterprises in the new era.

With the continuous development of China's social economy and market economy, as far as the government is concerned, its effect in the economic macro-control has become increasingly important. In the current prospect of the era of big data, the importance of tax and accounting work has gradually emerged. For China's current socialist market economy, in the process of its development, the tax accounting work is also constantly moving forward, and has already initially formed a relatively complete theory and structure^[1]. In spite of this, there are still many problems and deficiencies, which need to be further improved in the footsteps of The Times.

1. Profile of tax accounting

1.1 The meaning of tax accounting

Tax accounting, as an accounting system, mainly includes tax planning, planning, tax accounting and tax declaration^[2]. Under the current tax laws, norms, increasingly heavy and complicated, many enterprises and units, will be tax accounting as its financial accounting, and management accounting of a natural extension it also to a certain extent, lead to a lot of enterprises and units of tax accounting, and not in the true sense of the financial accounting and management accounting, to be separated. Thus failed to become an independent accounting system, and accounting system.

Tax accounting, as a cross subject, it is usually in the tax law and related laws and regulations as criterion and basis, using money as a unit of measurement and then by using the principle of accounting and method to react and regulate the formation of the taxpayer taxable payments, declare

and pay a management activities.

1.2 The main characteristics of tax accounting

For the basic functions of tax accounting, it is mainly to give corresponding response and supervision to the formation, declaration and payment activities of the taxpayers payable. Then, in this process, it needs to do, to give its detailed, detailed and careful record, as well as the taxpayer has the payment obligation and the status of the payment, to give the corresponding calculation and summary^[3].

Because its tax accounting has extensive, unity, law and independence and other characteristics. Therefore, if they want to better complete their basic functions, it is necessary to build a clear goal for them, and use the laws and regulations constructed by the state, to regulate the behavior and obligations of their taxpayers, and then also help to safeguard the legitimate rights and interests of their taxpayers^[4]. In addition, the scientific and effective use of tax accounting can also effectively increase its fiscal revenue, promote the reasonable allocation and optimization of resources, so as to further safeguard the legitimate rights and interests of its taxpayers. In addition, in terms of its tax accounting accounting objects, it mainly includes: operating income, operating profit, operating cost and various taxes, etc. In this process, we must pay attention to strictly follow the important principles of acting in accordance with the law.

2. The challenges of tax accounting work

2.1 The level of tax accounting informatization needs to be improved

In the current implementation of tax accounting work in China, the management methods adopted are influenced by tax authorities, which are based on the implementation needs of tax collection and management work as the core, and it is difficult to form a good match in the actual operation. As a result, enterprises in the progress of the construction of information in the development of accounting and taxation is very slow. Tax authorities through the tax collection and administration system, in the construction of promotion is bigger, in the overall application through the influence of the big data background, the Internet technology introduced based on the demand of social economic construction, VAT invoices combined with big data management, ensure the management effect, help the tax authorities to the development of potential tax risk do fully grasp. In most of the current enterprise construction in China, the implementation of tax accounting management in the implementation, the construction of information is insufficient, resulting in the implementation of information management of tax accounting, there will be some serious lag in the system construction. In addition, too many resources are invested in the current production, and its actual sales will have an impact on the implementation of various aspects of tax accounting work.

2.2 Insufficient security of tax payment information

In the process of tax declaration, enterprises need to fill in a series of data such as tax returns. At this time, how to ensure the security and privacy of tax information has become a challenge. This requires us to strictly supervise and control the transmission process of tax information when the enterprise performs its tax obligations, and apply the corresponding risk supervision and control alarm system to monitor it. If the enterprise does not have the corresponding mature technology as a guarantee in the information and data protection, the enterprise tax information will have the risk of leakage. Once the financial information is leaked, the blow to the enterprise is undoubtedly devastating. In this case, we have to analyze the source of tax information loopholes in detail. On the

one hand, in the aspect of data monitoring system, whether the enterprise has a mature and effective information protection and attack alarm system, in the event of information leakage is a timely alarm, in the first time for the interception processing. Whether the senior executives of enterprises attach importance to the construction of data and information technology and capital investment, and whether the technology innovation department can keep up with the development of Internet technology, these should be the levels that enterprises attach importance to. On the other hand, whether employees have enough awareness of data information security protection, in the daily business process, once there are mistakes in dealing with work traces, information operation errors, important document protection, etc., the risk of tax information disclosure will greatly increase, which will lead to the damage of taxpayers' own interests. Finally, due to the increasing market competition and the further improvement of market openness, computer hacker attacks and virus Trojan programs frequently appear, which puts forward higher requirements for the tax payment system and tax information security, and enterprises should establish a stricter protection system.

2.3 The professional quality of enterprise accounting personnel needs to be improved

In the context of the era of big data, the requirements for accounting work in enterprises are increasingly high, and it is more necessary for accountants to constantly improve their own ability to promote the stable development of tax work. At present, there are the following problems in the professional quality of accounting practitioners: first, the professional quality is not high, the educational level is low, the degree of knowledge depth is not enough; second, the technical ability structure of employees is unbalanced, the ability level is polarized, and the work positioning is not clear. Only 6.2% of China has obtained accountant qualification certificate, can construct a complete system of knowledge framework and pass the national inspection; third, weak professional concept, poor sense of competition, only satisfied with the status quo, lack of ambition and dedication; fourth, the spirit of some accounting personnel is low, occasionally do false accounting, fraud, fraud and other violations. Therefore, it is important to develop the pace of market economy, make the professional level of accounting personnel in line with the international standards, and improve the professional quality of accounting personnel.

3. To to the challenges of tax accounting

3.1 The perfection of the information system construction of tax accounting work

Informatization of tax administration work. The construction and development of enterprises need to conform to the development needs under the background of the era of big data, promote the enterprise of the mode innovation adopted by the tax accounting management in the implementation of internal work, and transform the personnel management tax adopted in the traditional tax work into the system tax management. In the implementation of internal tax management for enterprises, the information advantages of big data are given full play and a sound information system is constructed. Therefore, enterprises should strictly implement the combination of tax management system information with the internal management system of enterprises in the construction of tax system information. Ensure that in the implementation of the enterprise tax information system management, the relevant data and information generated by the enterprise financial work are timely obtained. On this basis, the enterprise in the tax declaration data is not complete, effectively avoided, some unnecessary economic losses are effectively avoided. In addition, the relevant personnel of enterprise tax accounting should make full use of the characteristics of the information implementation of the tax management system, make in-depth analysis of the comprehensive tax payment information of enterprises, and promote the steady improvement of enterprise tax payment

work.

Tax management of the information system function should be further expanded enterprises in the process of information construction of tax system, should be strictly according to the state tax policy, the implementation of the work content, strengthen the tax management system construction, from the further development of basic function, do better meet the demand of big data era development, realizing the overall optimization of tax accounting work and lay a solid foundation for the sustainable development of enterprises.

3.2 Build a mature information enterprise tax accounting information management system

Senior managers of enterprises should pay more attention to the construction of tax payment information security protection system, and should have corresponding implementation plans and implementation strategies in both capital investment and time planning. Secondly, the board of directors should also formulate relevant internal control rules and regulations to ensure the orderly development of financial accounting and tax accounting work. In the function distribution of accountants, the functions of power and responsibility of each post should be clearly divided, incompatible functions should be separated, and post responsibility system should be implemented to form internal power checks and balances. Distribute the tax information management authority to different posts evenly, and distribute the functions of viewing, analyzing, modifying and auditing, so as to prevent one person from monopolizing the power of tax information, greatly reduce the risk of tax information leakage by using internal checks and balances, increase the investment of enterprises in R&D technology, and actively use risk supervision and prevention technology. Top secret information is monitored in all directions all day long. Once abnormal operation is found, a warning signal is issued immediately. At the same time, the abnormal situation report is transmitted to the financial supervisor and other management personnel in time, and information security is locked by using modern technology. Enterprises need to keep up with the development of Internet encryption technology, timely replace the traditional encryption technology, regularly modify the database password, implement biological information identification technology, for important data can choose to set two people unlock program, two people in place at the same time can use face, fingerprint unlock. They conduct regular security checks on hard disks and other hardware, actively use big data processing software technologies such as cloud computing and cloud hosting, and adopt advanced information technology to reduce the risk of information theft. For the financial information software used by enterprises to do the necessary early warning plan, once there is an emergency attack, the early warning plan can be launched in the first time, to reduce the loss of enterprise interests.

3.3 We will increase the construction of enterprise tax accounting personnel

First of all, the entry threshold should be raised for accounting work, strengthen the vocational education for tax personnel, improve their professional level, deepen the cognition of tax law, and build a complete knowledge system. Regular education and training classes will be carried out to improve the practical operation ability of employees and encourage them to obtain professional certificates. In addition, it strengthens practice and increases practical experience on the basis of solid theory, so that tax officials have excellent basic skills and skilled practical skills in technology. At the same time, the tax accounting practitioners can learn to flexibly use big data and other technical skills, so as to improve their work efficiency. Secondly, accounting personnel are required to have a clear understanding of their work ability in the practice process, clear their work positioning, avoid high expectations, start from the grass-roots level, clarify their job responsibilities, and reduce the phenomenon of polarization. In addition, enterprises should introduce a competition mechanism to form a fair competition atmosphere among employees, so as to promote the common progress and

development of both sides. In order to encourage employees, enterprises can implement an incentive mechanism to stimulate the enthusiasm of employees, so as to promote the development of the accounting industry. Finally, internally, we should strengthen the legal concept of accounting personnel, conduct legal training to train honest, fair, disciplined and honest employees; externally, the society should also conduct external supervision and conduct regular inspection, and the violation of law and discipline must be severely punished.

4. Conclusion

Through the introduction of the concept of big data era, big data under the era of enterprise accounting tax work analysis facing the opportunities and challenges, we can find that the influence of the advent of the era of big data is multifaceted, for the current enterprise tax information management provides great convenience, but also for the overall development of the enterprise has brought a lot of challenges. If enterprises want to make good use of the advantages of the era of big data and cope with the challenges brought by the era of big data, they need enterprises to constantly explore the experience through practice in the future production and operation, in order to make a development path with enterprise characteristics. The most important thing is that enterprises must earnestly realize the importance of tax accounting work in the overall development of enterprises, and continue to improve the tax accounting information system, so as to promote the long-term development of enterprises in the context of the new era.

References

- [1] Li, J. (2020). *Challenges and Countermeasures to tax accounting in the era of Big Data*. *Tax payment* (15):177-179.
- [2] Wang, Y. C. (2020). *Analysis of the Challenges and Countermeasures faced by Enterprise Tax Accounting in the Era of Big Data*. *Contemporary Accounting* (2):114-116.
- [3] Wang, R. Q. (2019). *new challenges and coping strategies of corporate tax accounting in the era of big data*. *Financial industry* (31):241-242.
- [4] Pu, H. (2020). *Analysis of the challenges and countermeasures of tax accounting in the era of big Data*. *Tax Frontier* (29): 16-17.