Challenges and Countermeasures of Tax Accounting in the Age of Big Data

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Abstract: With the rapid development of science and technology and Internet technology, China has entered the era of big data, accompanied by the era of great social change, which has not only impacted the management mode and survival mode of enterprises, but also greatly affected the development direction of enterprises. Similarly, in the era of big data, tax accounting work will change, opportunities and challenges coexist. Therefore, it is necessary to strengthen the construction of tax accounting information management system, strengthen the training of tax accounting professionals, and ensure the improvement of the quality and efficiency of enterprise tax accounting work. This paper mainly elaborates and analyses the challenges and countermeasures of tax accounting in the era of big data.

1. Introduction

With the rapid development of domestic market economy, the government's macro-control of the economy is playing an increasingly important role. In this context, the importance of Taxation and accounting is increasingly highlighted. At present, we have entered the era of big data, and need a lot of information and data in the development of various industries. With the rapid updating and transmission of information, the demand for accurate data in various industries is increasing. Although tax accounting has a relatively perfect theoretical framework, under the challenge and impact of the era of big data, the problem of information security in tax work has become increasingly serious, and corresponding measures and countermeasures need to be taken to adapt to the development of society.

2. Summary of tax accounting concept

2.1. The content and meaning of tax accounting

Tax accounting mainly involves tax planning, tax accounting, and tax declaration and so on. As a natural extension of management accounting and financial accounting, tax accounting has not effectively separated tax accounting from management accounting and financial accounting, and has not established a corresponding independent and complete accounting system. Tax accounting is a management activity based on tax laws and regulations, which uses currency to measure. It has the functions of reflecting and supervising the declaration, formation and payment of taxpayers' tax

payable. Therefore, tax accounting work can play an active role only when it calculates and records the taxpayer's tax situation strictly in accordance with the requirements.

2.2. Characteristics of tax accounting

The basic function of tax accounting is to reflect and supervise the formation, declaration and payment of taxpayers' tax payable. The characteristics of tax accounting are shown in Figure 1 below.
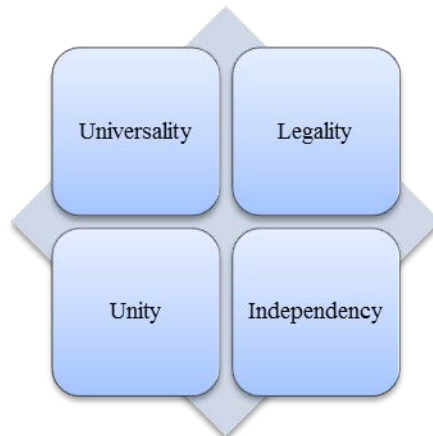

Figure1. Characteristics of tax accounting

Its main task is to regulate taxpayers' obligations with tax laws, safeguard taxpayers' legitimate interests. Implement tax accounting can increase financial revenue, promote rational allocation of resources, and safeguard taxpayers' legitimate rights and interests.

3. Challenges of tax accounting in the age of big data

Tax accounting should not only abide by the national tax law and local tax policy, but also use accounting methods to calculate. In the era of big data, the working environment of tax accounting has changed, which makes it face new challenges.

3.1. Lagging enterprise tax accounting information construction

Enterprise tax accounting management mode does not match the tax collection and management mode of tax authorities. At present, tax authorities have applied the big data Internet to tax collection and management, continuously updated and upgraded the gold and tax system, and integrated VAT special invoice management into a unified big data platform, so that they can grasp the tax situation of enterprises and accurately analyze the tax risks of enterprises. However, at present, most enterprises do not carry out information construction in tax accounting management, which leads to the fact that the information management of enterprise tax accounting information lags far behind the information construction of national tax collection and management system. Enterprises devote too much manpower, material and financial resources to production and sales management, and pay little attention to the construction of tax accounting software and hardware facilities.

3.2. Lack of talents in tax accounting

In the era of big data, science and technology develop by leaps and bounds. At the same time, a lot of new things appear. Many enterprises have not paid enough attention to it, which leads to insufficient investment in database construction. With the introduction of the Gold Tax System, higher requirements have been put forward for enterprise tax compliance. On the one hand, if enterprise tax accountants fail to accurately declare all kinds of taxes in the tax system, it may bring the risk of tax evasion to enterprises, and make enterprises pay more late fees and fines. On the other hand, many enterprises are short of tax accounting personnel, and the current professional level of accounting personnel cannot meet the requirements of tax accounting in the era of big data, which makes it difficult to improve the level of enterprise tax management.

3.3. Increasing tax-related information security risks

Tax-related information refers to all kinds of data information related to taxpayer's tax obligation stipulated by the state. With the arrival of the era of big data, the security risk of tax-related information increases, mainly in the aspects of data calculation, information transmission and storage. The security threats to tax-related information in the era of big data can be divided into two aspects as shown in Table 1 below.

Table1. Classification of tax-related security threats

Classification	Details
Internal threats	Tax-related information leakage, which will cause certain economic losses to enterprises.
External threats	Computer intruded illegally by hackers, which will cause tax data leak or data damage.

4. Countermeasure of tax accounting to the challenge of big data age

4.1. Applying efficient tax declaration method

At present, tax declaration is mainly carried out through online tax declaration, and tax accounting statement system is implemented. In order to better carry out tax declaration work, we should start from improving the work of official online tax declaration and formulate a suitable tax declaration management system. However, in this way, it increases the possibility that tax accountants are not clear about the business of tax declaration, thus increasing the difficulty of carrying out the work. Therefore, the basic data sheet of tax-related matters should be applied to the filling of accounting data, so as to prepare for the filling of tax accounting information data items, so as to reduce the difficulty and provide detailed accounting information.

4.2. Absorbing and training new tax talents

Enterprise tax planning and tax risk control involve very professional technology, requiring practitioners not only to have tax expertise, but also to have in-depth understanding of the development of enterprises, so as to ensure the effectiveness of their work. To correctly grasp the tax situation of enterprises, we need a large amount of data, information collection, processing and analysis support. We need to establish a relatively perfect information collection system, risk hotspot self-examination and evaluation system, and enterprise tax risk audit system to ensure the

implementation of enterprise tax risk management. All of these reflect the importance of cultivating and absorbing relevant talents.

4.3. Attaching importance to data security construction

In the process of building accounting system, strict and perfect rules and regulations should be formulated, which should embody the hierarchy and carry out post responsibility system for different accountants. At the same time, different accountants have different rights to transmit, analyze and view accounting information. From the technical point of view, we should further develop and apply all-round information encryption and decryption technology and bio-information identification technology, and regularly and irregularly change passwords to ensure information security through 24-hour full-time monitoring; from the perspective of network security supervision, mainly through the combination of Intranet and extranet, especially key hardware equipment. We should adopt hard disk backup or cloud storage to ensure the rationality and systematicness of the system security early warning scheme. Finally, at the software level, system products and accounting software with relatively high visibility and credibility should be selected as far as possible, and special companies should be employed to supervise network security in an all-round way.

4.4. Establishing and perfecting accounts

Establish a ledger to reflect the differences between tax and accounting in the form, so as to determine the tax base. By describing the amount of tax involved, business items and voucher number and other information, we can avoid the omission of the year-end exchange and avoid the risk. Through the analysis of the tax burden rate of each kind of tax, we can see whether there is normal fluctuation, so as to provide early warning value to enterprises.

5. Conclusions

The era of big data has brought new opportunities and challenges to the development of tax management informatization. Therefore, enterprises must pay more attention to tax accounting, regard tax accounting as an important part of the work of financial departments, speed up the construction of tax accounting information management system, equip high-quality tax accounting personnel, and strengthen the management of tax-related information security, so as to continuously improve the level of corporate tax accounting work, effectively avoid corporate tax risks, and help companies reduce tax burdens.

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