

Analysis of the Enterprise Tax Risk and Management Control Based on "Internet + Tax"

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Abstract-Based on the Web technology application platform, MySQL database service platform and the enterprise tax risk management system under J2EE framework, the data interface of API is used to realize the interactive sharing of the enterprise tax data. The model of "Internet + tax" can help enterprises reduce tax-related risks and reduce the tax burden, and guide enterprises to gradually establish and improve their own tax risk control system, improve their tax management level, and enhance the resistance of enterprises to tax risks.

Keywords-"Internet + tax"; The enterprise tax risk; Tax risk management system

1 INTRODUCTION

With the rapid development and application of advanced data and information technology, information technology represented by Internet technology has become the backbone to promote the evolution of social forms and economic and social development. The innovative integration of the Internet and many industries and fields in the whole society has jointly built a new form of "Internet plus" development. "Internet +" is the practical achievement of innovative application of Internet thinking, that is, relying on the data information resources and network application technology platform of Internet technology, it provides new development opportunities for enterprises and organizations in various industries or fields, so as to constantly adapt to the current complex social needs and changeable market competition environment.

"Internet +" can not only help enterprises or organizations optimize and upgrade the entire production process and technological level, but also provide more effective means of implementation for enterprises or organizations in internal control. "Internet + tax" is a new comprehensive solution to the enterprise tax risk management and control. Based on the content and corresponding characteristics of the enterprise tax risks, this paper proposes the design scheme of the enterprise tax risk management system, analyzes and solves the problems related to tax risks faced by enterprises or organizations, and provides new ideas and methods for the management and control of the enterprise tax risks.

2 OVERVIEW OF THE ENTERPRISE TAX RISKS

2.1 Connotation of the enterprise tax risk

The daily production, operation and management activities of enterprises are accompanied by the emergence and solution of tax problems. The enterprise tax problem is inevitable, and it is also an important part of the enterprise internal management. In the management process of the enterprise tax problems, there are a series of objective uncertain factors and some subjective decision-making errors of enterprise managers that affect enterprise earnings, and the factors that affect enterprise earnings are collectively called the enterprise tax risks.

According to the investigation, the enterprise tax risks caused by the daily tax-related behavior of enterprises include an overpayment and underpayment of tax. First, the tax-related behavior of the enterprise (unpaid or underpaid tax) violates the provisions of the tax laws and regulations, leading to the risk of taxes, fines, penalties (sentencing, fines) and reputation damage. Second, the inaccurate understanding of tax law, failure to make reasonable use of relevant tax policies, resulting in an overpayment of taxes, resulting in enterprises to bear an unnecessary tax burden. [1]

2.2 The enterprise tax risk management and control

Since the State Administration of Taxation issued the Guidelines for Tax Risk Management of Large Enterprises in 2009, the enterprise tax risk management has gradually entered the vision of enterprise managers and directly brought into the scope of internal control of enterprises or organizations. According to the corresponding tax risk management and control methods, the construction of a sound tax risk management system is the only way for the healthy and long-term development of enterprises. Under the guidance of tax risk management system, the enterprise tax staff to quickly complete the daily operation of tax-related behavior management, at the same time also can help enterprise managers or decision makers to develop the corresponding tax risk control procedures and decision-making, which control the tax risk management enterprise with the minimum costs to circumvent the risk of the enterprise tax together, finally achieve the goal of fine management and strict control of the enterprise tax risk.

Tax risk management and control from conforms to the enterprise the management process of operation, main core elements including internal environment, tax risk management, goal setting, tax matters identification, risk assessment, tax risk coping, tax risk control activities, information and communication, and tax risk management, supervision and control. [2] The above core elements are an important embodiment of the enterprise tax risk management and control, and also a review of the whole process of the enterprise tax risk management and control. According to the important content and overall process of the enterprise tax risk management, it can be concluded that the enterprise tax risk management can be divided into four sections in practical application, namely tax risk strategic management, tax risk operation control, daily tax risk management and tax risk information management. [3] The core elements and main sections of the enterprise tax risk management and control constitute the basic conditions of the enterprise tax risk management system, and also provide necessary content support for the establishment of the **enterprise tax risk management system**.

To sum up, enterprises or organizations establish their own tax risk management system based on the tax risk management system, and at the same time, refer to the production, operation and management system of enterprises, innovate and apply the Internet application technology with powerful functions and prominent features to build their own tax risk management system. It can make the internal tax staff and enterprise managers in the face of the enterprise tax risks, from the strategic height to the actual operation can timely take corresponding measures, to minimize the enterprise tax risks.

3 THE ENTERPRISE TAX RISK MANAGEMENT SYSTEM UNDER "INTERNET + TAX"

3.1 "Internet + Taxation"

The rise of the concept of "Internet +" has set off a new wave of development of The Times. It is based on the digital information technology, Internet technology and mobile communication technology in the current society and produces a series of innovative applications and upgrading and optimization means, which have an important impact on our life and work. At present, "Internet +" is no longer limited to a single method of data connection and transmission, but a fundamentally transformed way of thinking. "Internet +" with its characteristics of extensiveness, collaborative and sharing, for the current society as a whole field of various industries and pioneered a new road of innovation and development, to realize the change of their business enterprise or organization to upgrade and optimization of the internal control management reform itself, making it more suitable for the new requirements of social development, so as to promote the whole industry, and even the transformation and development of the whole society.

"Internet + Taxation" is an innovative reform direction proposed by enterprises for their tax management and control. It is a comprehensive application mechanism that promotes the deep integration and wide application of "Internet +" in the tax field by adhering to the open, interactive and intelligent Internet thinking. "Internet + Taxation" is not a simple repetition and superposition of traditional corporate tax management, nor is it a complete negation of traditional corporate tax management, but an optimization and improvement on the basis of current corporate tax management methods.

3.2 The enterprise tax risk management system

The enterprise tax risk management system carries the core idea of "Internet + taxation". Guided by the enterprise tax risk management system, based on the achievements of the traditional enterprise tax management, and through the media of Internet technology application platform, it realizes the management and control of the enterprise tax risks and helps enterprises to reasonably avoid tax risks. The enterprise tax risk management system can make the enterprise new changes in the tax risk management, the traditional, passive tax risk management to the enterprise take the initiative to avoid and reduce tax risk management mode transformation, and actively participate in the national tax authority related tax services offered and decision-making, implementation the enterprise tax data sharing and circulation, improve the efficiency of the enterprise tax risk management and control.

By innovating the ideas and methods of tax risk management, the enterprise tax risk management system strengthens the integration with the daily production, operation and management of enterprises, so that the enterprise tax risk management presents a new situation of the combination of online and offline, from decentralization to centralization. Eliminates the enterprise tax information in each department and each unit and the unequal sex between national tax authorities, within the enterprise to build up the enterprise tax risk management system for the core of the fiscal and taxation control integrated data sharing service center, help enterprises to actively focus on tax policy changes, to realize the tax informatization application products, covering all types of taxes, all business process management services, So as to effectively improve the enterprise tax risk management and control ability, reduce the cost expenditure of enterprise tax-related behavior.

4 DESIGN AND IMPLEMENTATION OF THE ENTERPRISE TAX RISK MANAGEMENT SYSTEM

4.1 Overall Framework

As a part of enterprise internal management, the enterprise tax risk management system is also an important component of enterprise risk management system. The enterprise tax risk management based on the traditional way of dealing with the tax risk, enterprise fords the tax behavior management process as the main line, with reference to corporate finance, management, management system, and aimed at convenient the enterprise tax staff in daily tax work for corresponding operation, at the same time from the enterprise level to improve the importance of tax risk management, let enterprise managers and decision makers participate in the depth of tax risk management and control, through the tax risk strategy management, tax risk operational risk control, tax management, tax risk information management four big functions plate, the fine tax of the enterprise risk management and strict control, in order to improve enterprise's benefit, reducing the loss of enterprises. Figure 1 shows the overall framework of the enterprise tax risk management system.

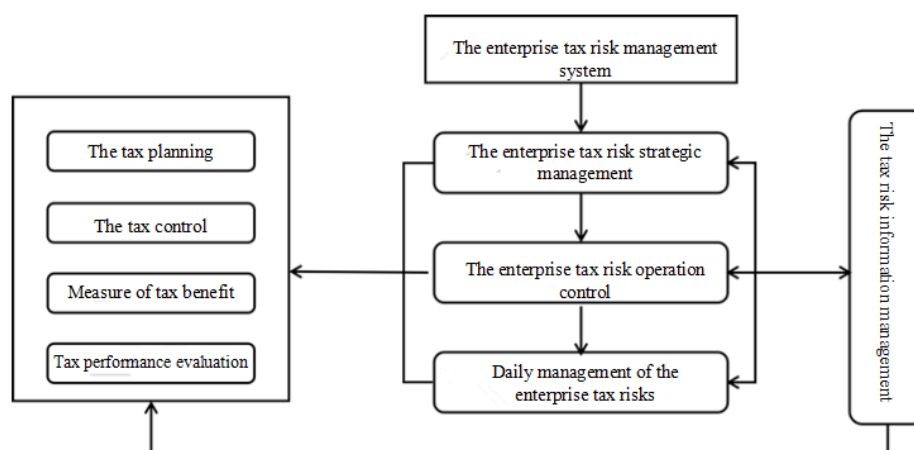


Figure 1: Overall frame diagram of the enterprise tax risk management system

4.2 Detailed Functions

4.2.1 Functional design

Strategic management of the enterprise tax risks refers to the management and control of the enterprise tax risks from major strategic aspects that are directly related to the survival and development of enterprises, such as enterprise financing, enterprise investment and enterprise profit distribution. These tax-related activities are often large in scale and amount, and involve a large scope of national tax-related laws, with frequent tax risks. If the enterprises are careless, they will fall into the trap of tax risks, bear heavy the tax burden, and seriously affect the normal operation and development of enterprises. Therefore, in the enterprise tax risk strategic management module, through the corresponding identification and evaluation of the tax risks generated by the enterprise's tax-related behavior, the tax risk control procedures in line with the enterprise's own, reasonably reduce the cost of the enterprise tax management, and ensure the healthy development and growth of the enterprise.

The enterprise tax risk operation control management, that is, enterprise managers or decision makers should manage and control tax risks in the daily operation of enterprises. For example, the tax-related risks in the daily operation of enterprises; As well as in the procurement, production, sales process of various contract signing skills and reasonable avoidance of tax risks; There are other tax-related business handling skills and tax risk planning methods. [4] Under this functional module, it is suitable for the financial director, financial manager, tax staff and other different roles to deal with the enterprise tax risk affairs, strengthen the unified management of tax-related behaviors in various posts and multiple links, and improve the overall management and control of the enterprise tax risk.

Daily management of the enterprise tax risks refers to the management and control of tax risks by enterprise managers or decision-makers in the process of daily operation and management of enterprises. For example, overdue enterprise receivables, bills and accounts are not synchronized, deposit and deposit distinguish, long-term and short-term borrowing problems. Under this function module, enterprises can be helped to carry out correct tax planning under the premise of paying taxes according to law, reduce the damage of the enterprise tax risks to the interests of enterprises and owners, improve the credibility of enterprises, and optimize the rating of enterprises in tax review.

The enterprise tax risk information management refers to the flow and control of various information data generated in the whole business process and the whole cycle of tax risk control. As the data sharing center of the entire tax risk management system, the enterprise tax risk information management supports data invocation and communication of the three functional modules of the tax risk strategic management, the tax risk operation control management and the tax risk daily management. The enterprise tax risk information management involves tax information input, tax information processing, tax information output three aspects. The enterprise tax risk information management improves the quality of the enterprise tax data information, helps enterprises avoid corresponding data risks, and improves the efficiency of tax risk management and control.

4.2.2 Process design

Corporate tax risk management system in the enterprise tax risk management guidelines "in tax risk management and control in the process of making the corresponding process including the internal environment analysis, management, goal setting, tax risk event identification, tax risk assessment and response, control activities, information flow and communication and comprehensive monitoring and other steps.

Among them, the internal environment analysis refers to the current tax-related environment of the enterprise and the attitude and importance of enterprise managers and decision makers to the enterprise tax risk management and control. Management goal setting means that the management goal of the enterprise tax risk should match with the overall operation goal of enterprise, so as to determine the carrying capacity of the enterprise tax risk. Identification of tax risk events refers to the identification and judgment of internal or external uncertainties of enterprises, which is the primary link of the enterprise tax risk management and determines the implementation or termination of subsequent processes of the enterprise tax risk management system. Tax risk assessment is to further analyze the identified tax risk events and produce corresponding data results, which is the core basis of tax analysis, management and control. [5] Countermeasures refer to the attitude of enterprises, their managers or decision makers and tax staff towards tax risks, such as avoidance, bearing, reasonable reduction, reasonable sharing and a series of measures. The establishment of control activities refers to the establishment of corresponding tax risk management and control policies and procedures by enterprise managers or decision-makers through comprehensive analysis and summary of the enterprise tax risks, so as to facilitate the unified and standardized solution of various tax risks of enterprises.

Information flow and communication and comprehensive monitoring are two functions of data support and feedback evaluation of the enterprise tax risk management system. Of information flow and communication is the key to ensure the normal operation of the process each link, the enterprise the management and control of tax risk without tax information data analysis and application of the information flow and communication function module, not only support the tax data information in each process step longitudinal flow, also support the horizontal communication in different functional modules. Comprehensive monitoring refers to the dynamic evaluation of the enterprise tax risk management, which can intuitively reflect the real situation of the enterprise tax risk management. Figure 2 shows the flow chart of the enterprise tax risk management system.

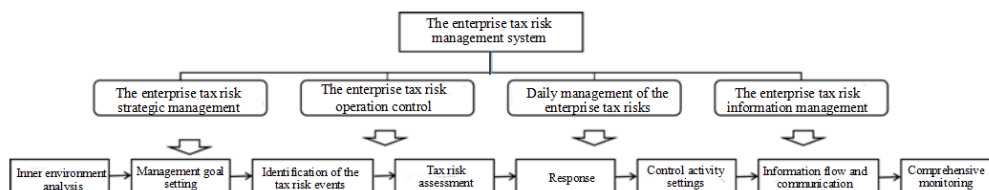


Figure 2: Working flow chart of the enterprise tax risk management system

4.3 Technical Support

4.3.1 Platform architecture

The enterprise tax risk management system adopts B/S three-level architecture pattern design, which includes application performance layer, business control layer and data access layer respectively. In the B/S architecture, the application presentation layer corresponds to different departments of enterprises or organizations and different application scenarios, that is, enterprise managers or decision makers and tax staff can log in the enterprise tax risk management system through the web browser, and access and invoke data information under the page of the system. The business control layer deals with various requests of users centrally and plays an intermediate coordinating role between the application presentation layer and the data access layer. On the one hand, the user's operation is transferred to the database for corresponding data processing. On the other hand, the processing results of the database are returned to the user page for display. The data access layer is the database server, which provides data services for the whole system.

4.3.2 J2EE framework

J2EE is a set of technical architecture is also a set of design standards, with its coordinated application in the client side, server side, information system side and EJB side, improve the response speed of the system and user interaction, improve the overall system to hardware equipment, network load, data information security and other aspects of the application effect. It helps the enterprise tax risk management system more stable, more convenient service for the enterprise tax risk management and control.

4.3.3 The MVC pattern

Model View Controller (MVC) is a general design concept that corresponds to the business model, user application interface, and system controller. Its main purpose is to separate the business model and user application interface design, so that the same control program can have a variety of different forms of expression, enrich the user experience, but also can be more efficient to complete the processing of related transactions. In addition, the system controller coordinates and controls the synchronous updating of the business model and the content of the user interface.

4.3.4 The database

The database server of the enterprise tax risk management system uses MySQL, which is a standard relational database and a product of Oracle. MySQL is the most popular relational database management system, especially in Web applications. MySQL database system has good data adaptability and scalability, which facilitates the deployment and installation of the whole system. Relational databases store data in different tables, rather than putting all data in a large warehouse, which increases speed and improves flexibility.

5 CONCLUSION

Corporate tax risk management system construction in line with the "Internet + tax" overall development trend of the construction of the enterprise tax risk management system conforms to the overall development trend of "Internet + tax", from the strategic management, operational control, daily management, information management, four major parts of improved the construction of the enterprise tax risk management system. Tax risk management is of great significance to enterprises. In addition, through optimizing process for the enterprise tax risk management, to strengthen the enterprise managers or decision makers of tax risk management and control of the initiative, to improve the enterprise management and control of tax risk importance, ACTS and regulations of work efficiency, reduce the cost of enterprise fords behaviors, so as to ensure the economic efficiency of enterprises improved. At the same time, the enterprise tax risk management also provides a new idea for the informatization and intelligent development of "Internet + tax". In addition on the basis of the enterprise tax risk management processes, strengthen enterprise managers or decision makers of tax risk management and control of the initiative, to improve the enterprise tax the importance of risk management and control, improve the efficiency of the administration of the enterprise fords the tax behavior, reduce the cost of enterprise fords the tax behavior spending, guarantee to improve the economic benefits of the enterprise. At the same time, the enterprise tax risk management also provides a new idea for the informatization and intelligent development of "Internet + tax".

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