Research on the Challenges and Countermeasures Faced by Enterprise Tax Accounting

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Abstract—As China's economic and social development has entered a new stage, the changes in enterprise tax accounting work are also more significant, which undoubtedly brings more challenges to enterprise tax accounting work. To this end, the article from the change of enterprise tax accounting work, combines with the relevant survey data analysis of its main technical challenges. According to the above situation, based on cloud computing technology, the article analyzes how to establish tax accounting data analysis platform to achieve efficient tax accounting data analysis and processing, hope to achieve high quality development of enterprises.

Keywords-tax accounting; tax work; challenge; countermeasures

1. INTRODUCTION

Tax accounting combines the common characteristics of both financial accounting and management accounting. In its daily work, its main functions are a series of operations such as accounting, declaration and payment of corporate tax payables. In today's information age, with the economic development ushering in a new situation, competition among enterprises has also become fierce, which undoubtedly puts forward higher requirements for enterprise tax accounting work. Therefore, enterprise tax accountants should carefully analyze the challenges they face in the current situation and give targeted countermeasures.

2. NEW CHANGES IN ENTERPRISE TAX ACCOUNTING WORK IN THE NEW ERA

2.1 The Efficiency of Enterprise Tax Management Has Been Significantly Improved

In the past, tax management work was mostly manual operation, with fewer software applications

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and relatively low work efficiency and accuracy. In the new era, corporate tax management is more applying technologies such as the Internet, big data, and artificial intelligence, making relevant work present an informatized development situation. This type of situation has been prominent in many companies (see table 1).

TABLE I. CHANGES IN TAX MANAGEMENT AFTER THE APPLICATION OF INFORMATION TECHNOLOGY BY AN ENTERPRISE

Item	Traditional mode	New pattern	Change rate (%)
Time of consumption	8h	1h	-87.5
Number of participants	10	2	-80.0

2.2 Promote the Transformation of Enterprise Tax Accounting Roles

The changes in enterprise tax accounting work in the new era are not limited to the work model, but also change the role of enterprise tax accounting. In the past, enterprise tax accounting usually only took on the responsibilities of tax statistics, management and optimization. However, because the tax accounting of enterprises in the new era receives more data and information. Taking an enterprise as an example, its tax accounting data information increased from 2.2TB in 2016 to 4.5TB in 2020. They also assume more tasks to participate in corporate decision-making on the original basis, and provide data and information support for management's scientific decision-making [1].

3. THE CHALLENGES FACED IN THE CURRENT ENTERPRISE TAX ACCOUNTING WORK

3.1 Challenges in Tax-related Information Security

A large amount of tax-related information will be generated in tax accounting work, and this tax-related information is related to the financial security of the enterprise. How to prevent and resolve these problems has become the focus of enterprise tax accounting work. At present, the security risk factors from within the enterprise are more prominent, which is mainly caused by the weak security of the tax staff of the enterprise. According to relevant investigations and studies, it is found that the tax staff of many companies do not know enough about computer expertise (see table 2). In the actual operation process, it is very likely that the company's tax-related information leaks due to technical errors. Once these tax-related information contains confidential corporate information, it is easy to cause greater losses to the company [2].

TABLE II. COMPUTER PROFESSIONAL ABILITY OF TAX STAFF OF SOME ENTERPRISES

Computer level	Number of people
No grade certificate	37
Two-level	56
Three-level	6
Four-level	1

In addition to internal problems, threats such as external computer viruses and hacker attacks have also existed for a long time. This kind of security risk has shown an upward trend in recent years (see table 3). If this kind of threat is not prevented in time, it is easy to cause data damage. How to improve the security of computer networks and information systems is still a problem that needs to be paid attention to [3].

TABLE III. NUMBER OF COMPUTER SECURITY THREATS ENCOUNTERED BY AN ENTERPRISE IN RECENT YEARS

Years	2017	2018	2019	2020
Number of threats	355	409	568	601

3.2 Challenges in Filing Tax Returns

Under the vision of separation of finance and taxation, when enterprises fill out tax returns, they need to fully consider the differences in the calculation methods of permanent differences and temporary differences. It can achieve accurate statistics on various incomes and taxes payable. However, the impact of this operation method on tax accounting work is also more obvious. Because in this case, the work of enterprise tax accounting is relatively arduous, not only needs to process a large amount of tax-related information, but also needs to re-optimize the financial work and taxation work of the enterprise according to the actual situation. These more complex calculations and designs often cause the corporate taxation work and government taxation agency to be significantly affected due to negligence in details [4]. After the investigation of the tax accounting staff of some enterprises, it was shown that about 65% of the tax accounting staff said that they had made mistakes to varying degrees in the previous filling work. Obviously, how to improve the efficiency and quality of the tax return filling work still needs to be studied [5].

3.3 Relatively Scarce Tax Accounting Talent

With the launch of the Golden Tax System, it has put forward higher requirements for corporate taxation work. This requires the introduction of more tax accounting talents to improve the level of enterprise tax accounting work [6]. But from the current point of view, there is still a considerable number of companies that lack attention. According to relevant investigations and studies, many companies lack tax accounting talents and lack of measures to improve existing tax accounting staff (see table 4), which makes it difficult for the comprehensive capabilities of existing accountants to meet current actual work needs. This has led to serious restrictions on the improvement of enterprise tax accounting work [7].

TABLE IV. JOB TITLES OF ACCOUNTING STAFF IN SOME COMPANIES IN A CERTAIN AREA

Professional tittle	**Number of people**
Elementary	43
Secondary	40
Advanced	17

4. SOLUTIONS TO VARIOUS CHALLENGES IN ENTERPRISE TAX ACCOUNTING WORK

4.1 Build a Big Data Analysis Platform for Enterprise Tax Accounting Based on Cloud Computing Technology

Cloud computing technology is a business computing model that can allocate computing tasks to a large number of computer integrated resources for calculation and analysis. Therefore, the availability of relatively low performance equipment to achieve the same or even more computing power with the traditional large server, especially for the current enterprise tax accounting data volume rapidly increasing background, its practical significance is more prominent. Based on this data analysis technology, the collected big data of enterprise tax accounting can be easily processed and analyzed in depth to achieve the goal of intelligent analysis [8].

In order to achieve the above goals, it is an indispensable link to build a cloud computation-based enterprise tax accounting big data analysis platform. In front of the building this analysis platform, it shall follow the new accounting standards and other related system. According to the requirements of the laws and regulations, the enterprise existing tax accounting data and processing after tax accounting data can form the accounting data, and carry on the collection, storage, analysis and application. It can give full play to the value of the data information. Specifically, it is mainly divided into the following aspects [9].

- Basic IT environment deployment

In the design of the platform, the infrastructure as a service (IaaS) mode is preferred for the cloud computing service mode of the platform. This pattern is a pure technical component at the bottom of the cloud computing architecture. By building a tax accounting big data analysis platform through this service mode, enterprises can achieve the requirements of safe and stable operation of business, rapid and accurate analysis and processing of accounting data, and efficient use of funds [10].

After determining the cloud computing service mode, it should select the platform cloud computing deployment mode. The current cloud computing deployment modes include public cloud, private cloud, and hybrid cloud. Among them, public cloud has advantages in cost and flexibility, but lacks in security and supervision. Private clouds have higher security, but with it higher costs. Therefore, related enterprises can choose hybrid cloud deployment mode first to give full play to its advantages [11].

- Acquisition of accounting big data

In the acquisition of accounting big data, it mainly includes the acquisition of business data and comprehensive decision analysis data. Specifically, the first is the acquisition of accounting business data. Considering the current accounting business data in the form of diversification, on the basis of obtaining structured data through the internal network, it is necessary to further obtain the corresponding unstructured data by using the external network, sensors and B/S mobile input. After receiving all data, the ETL tool is used to discriminate, extract and clean it, and after the operation is completed, the data is stored in the corresponding database. Secondly, it is the acquisition of comprehensive decision analysis data, accounting vouchers, general ledger and

other data generated after business processing. It is necessary to collect the processed information in the financial analysis management information system, collect the information of suppliers and customers in other departments through the LAN, and collect the information through the external interface of the Internet policies, industry development and other relevant data on the impact of decision making [12].

- Storage and analysis output of tax accounting big data

In the storage of tax accounting big data, the platform not only needs to store the global accounting big data, but also needs to set the data level. Data with different levels of confidentiality are stored differently. This requires the construction of a data warehouse based on ETL tools, and the process of transforming operational data into analytic-oriented information [13].

After the big data storage of tax accounting is completed, multi-dimensional analytical classification and summary can be carried out on the big data of tax accounting combined with relevant data models, and then the analysis results can be dynamically displayed through the human-computer interaction interface of the client to meet most common analysis needs. Generally, in this process also involves the mining of tax accounting big data. In the process of mining, descriptive data analysis, predictive data analysis and regular data analysis are mainly used. Among them, descriptive data analysis is mainly to set detailed accounts and financial analysis indicators into multidimensional analysis model for correlation analysis. Predictive data analysis combines data mining model to generate in-depth accounting data. Regular data analysis is an analytical technique that uses clustering analysis, neural network method and other algorithms to select from many useful schemes for information users under the premise of existing limitations, requirements and goals [14].

4.2 Pay Attention to the Construction of Enterprise Tax Accounting Information System

In order to achieve a further improvement in the level of corporate tax accounting work, companies should establish an intelligent financial system to improve their work level. Specifically, the system should meet the actual needs of the enterprise in both the functional structure and the network structure, and it is mainly implemented based on the following technical modules.

One is auxiliary analysis technology. As tax accounting work involves converting a large amount of data into other useful information to provide decision-making for subsequent work, a large number of functions need to be used to process this. In order to achieve this function, it is usually implemented based on the EFM IS network structure. Using different charts to display and analyze the data analysis results, the charts can be printed out for the staff to view. The staff can also judge the future development trend of the financial situation according to the chart, which is helpful to realize the targeted decision-making [15].

The second is to exchange and integrate subsystems based on the EFM IS network structure. In this link, the system compiles all EFM IS into EXE format files directly from the most basic main menu of the system. After the file is compiled, the main file can be executed directly and enter the menu of each subsystem. When the user selects other menu items corresponding to the system, the execution of the corresponding various files will lead the system to the running state, which realizes the friendly operation between major functional items and improves the operational

efficiency of the financial system.

The third is advanced technology to access the database. For tax accounting information systems in the system structure, the EFM IS network structure needs to take into account the ERP management philosophy and the optimization of business processes. Therefore, it needs to focus on the front-end interface design and back-end database access technology in the traditional program design. For the current Windows platform commonly used by enterprises, the EFM IS network structure mostly uses Grid or DBGrid controls for data information input. In the background operation, the EFM IS network system can realize the access and operation of the database, such as selecting records, displaying records, and data storage functions [16].

In practical applications, the combination of Dephi and SQL Server technology is usually used. It needs to develop enterprise tax accounting information system based on e/s structure. In this system, typical data display and input components are Grid or DBGrid controls. By using these controls, users can enter various data in them, and express the data of each cell of the component with codes, and then write them into the corresponding database tables [17]. In order to improve the quality of enterprise tax accounting work, an enterprise takes the above measures to build an intelligent financial system to carry out relevant work, and its effect is more significant (see table 5).

TABLE V. WORK CHANGES AFTER AN ENTERPRISE APPLIES AN INTELLIGENT FINANCIAL SYSTEM

Item	Traditional mode	New system mode	Change rate (%)
Consumption of time	3.2h	0.6h	-81.2
Number of participants	9	3	-66.7

At the same time, the intelligent financial system for the ability to intercept significantly improved external threats, effectively ensuring the safety and reliability of enterprise tax accounting work [18].

5. CONCLUSION

All in all, today's enterprise tax accounting work faces many challenges, but if targeted measures can be taken to deal with these challenges, it will be possible to turn challenges into opportunities and achieve the enhancement of corporate competitiveness. To this end, companies should attach great importance to tax accounting work and actively take measures. Starting from multiple levels such as talent training, system construction, and safety management, the company achieves continuous improvement in the level of enterprise tax accounting work, and provides a solid guarantee for the company's long-term stable development.

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