

Enterprise fiscal and tax integration construction paths based on intelligent finance and taxation

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Abstract: As an important part of enterprise management, tax management plays an important role in regulating enterprise behavior, reducing enterprise tax costs, improving enterprise operating efficiency, avoiding tax risks, and improving the level and efficiency of enterprise tax management. With the new changes in tax policy and the great reform of the tax system, the way of tax collection and administration is also innovated, which promotes the construction of enterprise tax management systems to a certain extent. In the system construction, full consideration should be given to business, finance, tax integration, and financial digital planning guidance, thus establishing a standardized, automatic, digital, intelligent and integrated tax management system, and improving the quality of tax management and tax risk prevention ability. This work mainly discussed how to build enterprise business, finance and tax integration for intelligent finance and taxation to clarify the specific construction path.

Keywords: Business; finance; tax integration; Intelligent finance and taxation; Construction path

1. Introduction

In recent years, the tax authorities take the road of promoting tax through science and technology to accelerate the integration of modern information technology such as big data and tax business. It takes data as an important factor of production to promote the construction and application of tax big data, and gradually embark on the construction path of enterprise business, finance and tax integration for intelligent finance and taxation. A new integrated tax risk management system covering all links, all processes, all taxpayers and all tax collectors has been established [1]. It gives full play to the integration role of risk management and internal control and supervision, which can achieve the integration prevention and control of internal and external risk, and continuously improve the efficiency of tax governance.

2. Overview of the business, finance, and tax integration

Business, finance, tax integration is to realize the coordination and linkage between various systems through the organic integration of project management, financial accounting, management process, financial management, tax and other management information systems. It will organically connect various businesses, forming the natural integration and integrated closed-loop management of industry, finance and tax, so that the original "information island" connects into a complete "business information flow" to realize system coordination, information sharing, dynamic control and real-time visualization. The whole process of business data and financial data execution is managed centrally at the source, forming a virtuous cycle of enterprises driven by business and supported by the integration of industry and finance.

3. Advantages of business, finance, and tax integration

Firstly, it can promote the integration of industry and finance. Through the original data collection via the integrated system, finance can directly grasp the comprehensive basic data of real estate, land, vehicle and vessel tax. At the same time, this also forces all business departments to clarify the asset boundary, enhance the management responsibility to achieve the same account management. It also provides a complete set of physical ledgers for the physical management department, which can promote the integration of industry and finance. Secondly, it can improve business processing

efficiency. business, finance, tax integration system through automatic data acquisition, automatic tax calculation, one-key invoice, one-key authentication, automatic declaration and other functions. This can improve work efficiency, so that the data calculation has a track to follow, fast and convenient [2]. Thirdly, it can realize full closed loop. With the help of business, finance and tax integration management systems, the closed-loop management of invoice issuing, and tax-related business systems such as tax accounting and tax declaration is realized. The approval process can be seen in real-time, all the business operations are completed online, and all the data can be followed and documented. Finally, real-time risk monitoring can be achieved. The enterprise fiscal and tax risk control points are timely embedded in each operation link of the tax system, so as to achieve timely reminder and early warning of risk points from the source. By setting up annual and monthly background monitoring and early warning index database, maintaining at any time according to the internal and external actual situation of the company, all risk early warning indicators involved in the unit can also be viewed in real-time.

4. Insufficient fiscal and tax management of traditional enterprises

Based on the fact that information technology can assign the reality of tax management, most enterprises have the information system applied to the internal management work, such as Enterprise Resource Planning (ERP), integrated project management system, etc.. However, the role in the practical application process has not yet been fully played regarding the information system shaft construction, information island. This can lead to the process of financial management without an effective connection of the financial system and the business system. The data of the two is difficult to be effectively interconnected, and the guiding role of financial data in business activities cannot be fully played. In addition, there are widespread factors such as inconsistent setting of accounting subjects and business projects, and large human interference of cost data collection of business activities, which seriously affect financial information sharing and resource allocation activities. The problem of data is mainly reflected in three aspects. Firstly, the data is not timely. Due to the statistical time difference and statistical cycle, it is difficult for the management to know the real financial situation in real-time. If the data is not timely, it may miss the best decision opportunity. Secondly, the data is incoherent. Financial data and business data are separated, that is, the statistical caliber of the data is inconsistent. For example, the financial recognition of income with an "accrual basis", the business cognition is generally a "receipt and payment realization system". Thirdly, the data is inaccurate. Some enterprise finance only plays the role of bookkeeping without more management functions. As for the data provided by the business, the financial results will appear [3]. Although most enterprises have fully implemented budget management, the scientific implementation of the budget is lacking, resulting in the lack of authenticity of financial data. Therefore, it is practically necessary to pay attention to the deficiencies of fiscal and tax management in traditional industries and to promote the construction of business, finance, and tax integration systems based on the ideas of integration and digital construction.

5. Business, finance, tax integration system construction content

5.1. Establish a unified pin and invoice management platform

It is necessary to break down the coordination barriers of tax enterprises, thus realizing the multi-system cloud integration inside and outside enterprises with visual and controllable risks and the integration of industry, finance and taxation. A unified output invoice management platform shall be built. Each business sector and each branch of the platform shall issue invoices through the unified platform, and the headquarters shall conduct unified supervision over the invoicing behavior and data. In addition, the internal ERP system connects with the billing system, and automatically triggers the billing through the system direct connection, so as to realize the matching and coordination of the billing and business and financial data. Accounting personnel only need to set up the input and output voucher template, which can directly match the voucher template after import, automatically generate vouchers in batches, and process the tickets efficiently, intelligently and accurately in batches. In addition, the system also supports automatic matching system goods, new goods automatic generation details, book account, and automatic reports [4].

5.2. Establish an internal input ticket automatic compliance verification system

This system includes the functions of an automatic batch false check, and heavy check, as well as

real-time seller blacklist enterprise verification, data write back ERP system, timely early warning processing of voucher tax-related risks. In addition, through the Caicloud platform, it can realize unanimous identification and ticket data analysis. Through the cloud platform authentication engine, it can realize the functions of input special ticket batch check, statistics and confirmation signature, thus realizing the input bill from the identification, inspection, certification of the whole business process of automatic and intelligent processing. The system supports one-key import of bank statements, and provides the flow template of major banks. Accounting personnel can preset the corresponding matching rules in advance to extract bank flow data in batches, without having to travel to the bank. The system also supports the data results to ensure the correct amount of imported items and easily complete the bank reconciliation.

5.3. Establish a unified enterprise invoice data pool

Based on the unified management platform of input and output invoices, a unified enterprise invoice data pool is established to realize automatic and intelligent declaration. The invoice data deposited by the input and output invoice management system generates a unified tax declaration file by docking with the ERP system. The ERP system connects with the tax-sharing platform, and the Caiyuntong platform automatically applies the report to all kinds of tax declaration forms in 22 tax districts covered across the country. After verification and confirmation, one-stop automatic processing of declaration submission, online payment, collection of vouchers and declaration forms can be realized.

5.4. Establish an automatic risk index identification system

By establishing an automatic risk index identification system, risk prevention is advanced. After manuscript generation, through wealth cloud platform for related party transactions, equity transfer, foreign investment and other special model, the business sector industry model, the general model of all tax risk, the regional focus on risk index model and other four categories, hundreds of risk index identification and anticipation, generate visual risk report. Through internal approval risk confirmation, this system can establish a complete tax index risk management system. Through system construction and integration, the seamless connection of business, finance, tax and invoice management of branches of different business sectors and different levels can be realized. On the basis of strengthening internal coordination, the last kilometer of fiscal and tax management can be opened, and the system interconnection of tax enterprises can be realized. After the upgraded information system, fiscal and tax managers only need a set of systems to realize the integrated processing of each system business, bidding farewell to the inefficient, trivial and repetitive manual operations in the past, thus effectively improving the level of tax compliance and internal control management.

6. Enterprise business, finance, tax integration construction cases for intelligent finance and taxation

Taking group company financial informatization as the background, based on the existing financial core system, an enterprise will manage longitudinal extension, docking business and tax to break the barriers of information and organization structure, eliminate the enterprise information island. On the premise of ensuring information security, the enterprise realizes the demand integration of all parties, forms information exchange, mutual trust and mutual benefit, and enables a large amount of accumulated tax information resources to empower the enterprise to fine management. The enterprise carries out enterprise tax management by building a unified platform of tax management cloud. The tax management cloud platform is positioned at the business financial and tax integrated management process, taking the financial management process as the carrier and integrating the comprehensive tax management process and business management process [5]. The platform can be a management business, finance, tax data source and data output. According to the data collection of data, centralized storage, data processing, data association, independent analysis such a generated by the data to data application logic rule, business project function planning and design can provide data management application for enterprise information users and build tax data storage, tax data processing, tax data analysis, tax data application four functional sectors. By this, it can realize the management decision-making, financial analysis, business executive layer at all levels of tax management support, providing data support for management decisions. By collecting data, processing data and analyzing data, establishing and improving the intelligent fiscal and tax integration system, the enterprise can

realize the trinity of business, finance and tax, simplify the financial work procedures, and improve the work quality of finance and tax personnel. From tax data collection, tax data processing to tax data analysis, tax data application, it can improve and build intelligent business, finance, tax integration system.

6.1. Tax data storage

The original tax data of the enterprise is transferred through manual offline data. Under the background of the surge of the number of input invoices in recent years, the difficulty of invoice collection is increasing, and the efficiency of invoice certification is too low. However, tax data storage mainly solves the key problems that internal data storage is relatively dispersed and external data cannot be centralized storage. Through the effective collection of internal and external data and business link data, a unified and centralized tax data resource storage center is formed. The tax data resource storage center has expanded the collection data sources, mainly including offline external data collection and online external data collection. The offline external data mainly collects the company input invoice data and status information by directly connecting to the national tax input channel, while the online external data is mainly for the output item invoice data collection. In addition, the tax data resources storage center optimized the data collection process through the spreadsheet or template more standardized form of import platform, thus realizing the external collection of the original data, data cleaning or data identification, through direct national tax input channel. It also realizes the input invoice concentration and automatic check, authentication and deduction. Finally, through the data matching and conversion, the enterprise tax database is formed. In order to solve the above problems, data analysis is mainly based on the database formed by data collection, using data matching and conversion and other processing methods to form available data sources.

6.2. Tax data processing

Through the streamline and standardized processing of external data, the obtained tax data can be integrated with the internal business management information. By this, it becomes a shared resource for data analysis of all levels and departments of the enterprise, which can alleviate the contradiction of tax information asymmetry. Data processing mainly includes data transformation, data matching and generation of data matching results. The first is data transformation. Through the structured processing of unstructured data, it is transformed into a unified structural data to realize the standardization and homogenization of internal and external data. The second is to establish a certain deterministic matching relationship between tax data and business subjects through data matching. For example, the industrial and commercial registration and the corresponding business department or project name. The third is to generate the matching results. Data matching has changed the original situation of management by various departments and decentralized storage. It can use the unified deployment database to provide the query function of project procurement invoices and sales invoices, and support the intuitive presentation to query the operation situation of various projects within the specified period of the enterprise. Through tax data collection and processing, the tax information database is finally formed. By optimizing the tax information system of the data connection and transmission mode, it reduces the repetitive storage of tax data and provides personalized demand information for multi-agent sharing services within the enterprise.

6.3. Tax information database

Tax information database has the characteristics of the general database. For example, it can achieve data sharing, maintain data independence, reduce data redundancy, and achieve a consistent specification of data. The tax information database can communicate with various business links and financial management links, and realize the automatic extraction and real-time update of internal and external data through data storage tools, becoming a normal data resource database. At the same time, the enterprise strengthens the system maintenance function, and has set up protective measures to prevent data from being mistakenly deleted, so as to ensure the security of data. Tax database organizes data from the perspective of the reasonable structure of the whole data, so it can reduce data redundancy and save storage space and access time.

7. Conclusions

With the advent of the digital era, digital transformation has become an inevitable choice for enterprises to improve their capabilities of internal control management, professional coordination, and management innovation. Through digital management, it is urgent to realize the completeness, accuracy and consistency of economic data such as production performance, business cost, financial accounting, capital payment and tax payment, and to provide the real project state to the decision-making level. As such, business, finance, tax integration construction is important for the enterprise to achieve wealth integration, reduce operating costs and financial risk, improve enterprise economic and management efficiency and cut into the practice of the digital transformation path. Carrying out business management, financial management, fund management and tax management integration can realize end-to-end management and timely and accurate transmission of data, thus enabling the enterprise's high-quality development.

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