

Application of Big Data in Enterprise Tax Risk Management

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Abstract: Facing the complex economic situation and market environment both internal and external, enterprises are required to take the initiative to break through the difficulties faced by the current business development based on the development background of the new era. Among them, in order to promote the overall enhancement of the efficiency of enterprise tax risk management, relevant employees are required to deeply understand the system reform requirements of the latest National Fiscal Policy and National tax policy, and take the initiative to combine new concepts and new technologies to make up for the shortcomings of enterprise tax risk management in a timely manner. In light of this, based on the development background of the new era, this paper studies and analyzes the practical problems, measures and optimization of the application of new technology concepts such as big data in enterprise tax risk management for reference.

Keywords: Big Data; Enterprise; Tax Administration; Tax Risk

1. Introduction

In recent years, with increasing external uncertain factors as well as risk factors, global economy has entered into a stage of deep adjustment. Influenced by uncertain factors from many aspects, world economy growth has continued to slow down and the global trading system has been restructured and developed. Under such a development background, uncertain factors faced by China's enterprises are gradually increasing, and pain points of tax administration are also increasing. At present, China has fully entered the development period of Fourteenth Five-Year Plan. During this period, enterprises are inclined to pay more attention to the concept of high-quality development and sustainable development goals. It is required that all departments of the enterprise should, by measuring and analyzing in many aspects, accurately sort out, improve and optimize the problems of enterprise operation and management as well as system construction, so as to steadily promote the healthy and sustainable development of the enterprise. Among them, the managers of enterprise financial department should focus on the research and analysis of enterprise finance and tax issues and risk prevention issues. During this period, big data management technology can be applied to scientifically build an enterprise fiscal and tax management platform, achieve key breakthroughs in enterprise tax planning, operation management, risk management and other issues, which can not only meet the requirements of the national fiscal and tax system reform, and but also promote the continuous improvement of enterprise tax risk management level.^[1]

2. Analysis of Principles and Requirements of Enterprise Tax Risk Management

The essential goal of enterprise tax risk management is to ensure the maximization of enterprise economic profits and complete important business work such as financial management and tax management with high quality. Because enterprise tax risk management involves many professional contents, it is easy to be affected by disturbing factors during the management period, resulting in risk management problems. In order to ensure the high-quality development of enterprise tax risk management, relevant employees should not only have professional quality and theoretical and practical ability, but also strictly follow the principles and relevant requirements of enterprise tax risk management to complete the task of enterprise tax risk.

On the one hand, managers of tax risk management must handle the issues related to enterprise tax administration in a standard manner by strictly adhere to the requirements of national laws and regulations so as to prevent unlawful acts. At the same time, in accordance with the requirements of the principle of legitimacy, scientific and reasonable measures and means should be adopted to reduce the tax burden of enterprises and ensure that the overall operating efficiency of enterprises can be maximized.

On the other hand, tax risk managers need to strictly follow the principle of economic management, reasonably budget the cost resources invested in the process of enterprise operation and management, such as human resource costs and business costs, and strengthen the strict control of the later verification work, so as to avoid tax risk problems of enterprises. In addition, tax risk managers must figure the role relationship between tax risk and business activities and regard tax risk management as a key task for enterprises to implement, so as to eliminate the problem of management risk.

3. Feasibility Analysis of Big Data Application in Enterprise Tax Risk Management

3.1. Application Concepts

Big data tax administration concept, as the concept content proposed to promote the healthy and sustainable development of enterprise fiscal and tax management in the new era, is mainly based on the concept of big sharing management. By improving and perfecting the existing financial tax management platform comprehensively, managers can promote the gradual vertical extension of tax and carry out effective docking among key works among businesses and finance. By doing this, it can not only eliminate the problem of information island existing in the past, but also effectively integrate the needs of all parties and relevant tax data to achieve the goal of information co-construction and sharing. Combined with the current feedback situation, by adopting the concept of big data technology, enterprises can basically make the tax and other information resources deposited by enterprises in the past become flexible. Managers can effectively apply key information resources through accurate screening and integrated analysis to further ensure the efficiency of enterprise tax risk management.^[2]

At the same time, in order to promote the continuous enhancement of the financial and tax management level of enterprises, enterprises are required to focus on the standardized management of process control and business audit. Among them, managers can effectively identify and scientifically respond to the current tax burden risk in combination with the tax information fed back by the system, so as to effectively enhance the efficiency of tax work. At present, tax administration concepts based on big data technology has been promoted and applied in enterprise operating activities. By effectively activating the massive information of enterprises and realizing the in-depth construction of fiscal and tax integration, enterprises can be guaranteed to form a benign promotion mechanism as soon as possible.

3.2. Application Advantages

3.2.1. Enhance the Effectiveness of Enterprise Tax Risk Management

On the basis of the enterprise's own development, the tax risk management mechanism based on the big data technology can comprehensively integrate the content of enterprise tax management. Among them, the focus is on the overall deployment of enterprise tax planning, tax risk and other key contents. In the deployment process, managers can rely on big data technology to complete the integration and analysis of the above key business data. For example, relying on big data technology, the evaluation methods and supervision methods of the tax department can be fully integrated. After integration and analysis, we can obtain valuable information resources, such as the evaluation indicators of the tax department and important information such as enterprise tax history, and complete the inventory and management of issues related to enterprise tax safety. By doing this, it can assist enterprises to carry out a series of work such as tax planning and tax risk prevention, which is conducive to improving the early warning ability and management ability of enterprises' tax risk. Different from the traditional extensive management mode, tax risk management based on big data technology can not only comprehensively enhance the efficiency of tax information management, but also alleviate the workload of relevant practitioners.

3.2.2. Promote the Scientific and Efficient Development of Enterprises

At present, the reform policy of the national financial system will change under the influence of the market economic environment. Facing the complex market development situation, enterprises are required to properly adjust and optimize the development strategy according to their own reality. Among them, enterprises should properly integrate new technologies and new ideas to further improve the efficiency of enterprise management so as to achieve the goal of scientific development. In the specific implementation process, enterprise managers can introduce big data technology into enterprise fiscal and tax management, and actively collect and integrate fiscal and tax data by using the deep mining and integration analysis functions of big data technology. After screening and analysis, the valuable key fiscal

and tax data shall be properly used to avoid tax risks as much as possible. Based on the perspective of high-quality development, the key points of current tax risk management and related precautions are deployed to ensure the improvement of enterprise tax risk management level and promote the scientific and efficient development of enterprises.^[3]

4.Application Analysis of Big Data in Enterprise Tax Risk Management

4.1. Application Practice in Tax Risk Management

Big data in enterprise tax risk management can build a risk prevention and control model scientifically by giving play to the functional advantages of data mining and integrated analysis. Among them, risk prevention and control model built by the enterprise can focus on data source collection. In the implementation process, relevant personnel can reasonably set up the data source collection process according to the requirements of enterprise tax risk management. For example, by setting the corresponding indicator source and using the relevant formula calculation, the early warning value can be determined, and the reasonable creation of the analysis model can be completed. In the process of research and analysis, relevant personnel can use this model to effectively control the enterprise tax risk management, and promote the continuous improvement of the efficiency of enterprise tax risk management.

For example, relevant personnel can achieve the interconnection, co-construction and sharing of various tax data in the management system, and timely identify and deal with the risk problems existing in the current tax management. At the same time, they can strengthen the optimization of tax related consulting services by integrating and applying fiscal and tax data resources, so as to effectively enhance the accuracy and authority of tax related consulting services, provide sound decision-making guidance and suggestions for tax issues of other business departments, and eliminate or reduce tax management risks.^[4]

4.2. Application in Tax Risk Assessment

Tax risk assessment can basically be regarded as the key content of enterprise tax risk management. In order to ensure the authenticity and reliability of tax risk assessment data, relevant personnel can use the fiscal and tax big data model to enhance the level of risk assessment. In the specific evaluation and analysis process, relevant personnel can use the high-resolution reverse analysis and diagnosis method to reasonably determine the enterprise tax risk identification indicators. At the same time, the reverse analysis and diagnosis method is applied to complete the scientific screening and efficient application of enterprise tax related information. According to the feedback results, the current tax risk level should be reasonably determined, and scientific and reasonable measures should be taken to strengthen control. On this basis, the risk pool management system can be improved in combination with the actual business situation of the enterprise. The risk scanning and monitoring function can be utilized to reasonably determine the current risk points, and complete the evaluation and feedback of risk points with high quality. Based on this, the tax risk and management pain points should be properly solved.

4.3. Application in Tax Planning

There are many important and difficult management problems involved in tax planning. If we simply adopt the previous management mode, it is difficult to achieve the expected management effect. However, with the utilization of big data technology, managers can complete the efficient construction of tax related risk analysis model. Fiscal and tax big data technology can be introduced into the system model to realize the whole process monitoring and management of enterprise tax risk. According to the monitoring and management data, the shortcomings existing in the current enterprise operation and management mode should be supplemented in time. At the same time, in order to further enhance the level of enterprise tax planning, managers can use the dynamic function of big data technology to strictly control the tax indicators of enterprises at all stages. Once the tax indicator exceeds the limited range, the system will automatically initiate an early warning to remind the management personnel to control the tax indicator in time to prevent tax risk problems.^[5]

5. Optimization and Suggestion Analysis of Enterprise Tax Risk Management Measures under the Background of Big Data

In the context of big data, the efficiency of enterprise tax risk management has been significantly strengthened, but it should be noted that at present, big data technology has not yet achieved high-quality application effect in the field of enterprise tax risk management, and there will still be management shortcomings caused by insufficient integration of tax related information and lagging concept awareness. In order to solve this problem in a timely manner, the following major breakthroughs are made in improving the internal control system of enterprises, coordinating the relationship between financial management and tax risks, and deepening the cultivation of big data management talents.

5.1. Complete and Perfect Internal Control System of Enterprise, Strengthen the Efficiency of Tax Management

Based on the development background of "Big Data plus Tax", enterprises must improve their internal control system so as to provide a sound internal driving force for tax risk management. In the specific improvement process, managers should systematically file the tax information involved in the enterprise, so as to facilitate subsequent search and application. At the same time, managers should focus on the management of the functions of the enterprise tax big data management system and the application of the tax risk management and control system, and must ensure that the relevant systems are always in a safe and stable operating state, so as to effectively ensure the operational reliability of the enterprise tax risk management system.

In addition, both the financial department and the tax department are required to combine the characteristics of enterprise project management activities and the past performance of tax risk issues, strengthen the prediction, research and analysis of tax risk issues in advance, and do well in tax planning to achieve the control and management of risk issues. On this basis, early warning and decision analysis of key indicators of enterprises can be carried out by using relevant decision support systems. According to the analysis and feedback results, timely early warning and objective analysis are carried out on whether there are abnormal data problems at present.

5.2. Strengthen the Efficiency of Collaborative Management among Business Departments, Eliminate Potential Risks

Strengthening the efficiency of collaborative management among business departments is always an important guarantee to effectively eliminate tax risk management problems. In view of this, enterprises should strengthen the efficiency of collaborative management among business departments. Promote the construction process of enterprise fiscal and tax integration. In the specific implementation process, enterprise leaders can integrate the information management systems of business departments, financial departments and tax departments according to the integrated management concept, and create a new integrated management platform by effectively connecting with other information management systems of the enterprise. Among them, the management personnel of each business department can complete various work tasks on the platform to achieve the collaborative management objectives between various departments.^[6]

Among them, the integrated management system mainly focuses on the research and analysis of different business types and data processing methods. Taking the tax risk early warning analysis as an example, in order to eliminate the adverse effects of internal risks, enterprises should pay more attention to the construction of tax risk early warning mechanism, and realize the dynamic tracking, supervision and management of tax funds. What's more, by in-depth mining, studying and various types of tax economic data, risks can be timely identified and dealt with. Besides, both the financial department and the tax department are required to combine the characteristics of enterprise project management activities, strengthen the prediction, research and analysis of business risk problems in advance, and do well in tax planning to realize the control and management of risk problems.

5.3. Put the Cultivation of Big Data Management Talents at Priority, Consolidate the Guarantee Force of Enterprise Human Resources

Cultivating talents for big data and information application has always been the focus of enterprises. At present, some enterprise finance and taxation personnel lack a comprehensive grasp of the application principles and specific processes of big data management technology, resulting in the tax risk control

ability has not reached expectations. In light of this, in order to further enhance the level of enterprise tax risk management, enterprise managers should strengthen the training and education of data and information application talents, and improve the efficiency of enterprise fiscal and tax management by continuously strengthening the strength of enterprise talent team. For example, special subject training meetings can be held regularly to conduct business training for fiscal and tax personnel, so that every practitioner can be deeply aware of the importance of the application of big data technology and the specific process.^[7]

Among them, for the training and education of business specialists such as tax risk management, targeted training is required for specific businesses, and the high-quality training process shall be completed by the business team leader through actual exercises. In addition, during the work period, tax risk managers are required to deepen their personal awareness of job responsibility so as to be able to actively carry out data mining and key analysis on the changing trends of the industry market and the characteristics of the target group. On this basis, according to the results of data analysis and feedback, the pain points and difficult problems existing in the current tax risk management will be solved to eliminate the risk of internal control.

6. Conclusion

In a word, with the application of big data management technology, enterprises have made great achievements in tax risk management and related tax management. Objectively speaking, tax big data management technology has not yet reached expectations in terms of construction, development and application maturity. However, in a long-term, relying on the advantages of deep mining and integrated analysis of big data technology, tax big data management technology can basically complete the comprehensive sorting and optimization of enterprise tax management and risk prevention and control workflow, effectively enhance the efficiency of enterprise operation and management, and have a broad development prospect. In view of this, it is suggested that in the future development process, enterprises should take the initiative to grasp the implementation conditions and construction needs of big data management technology based on the development background of the new era. What's more, enterprise should take the initiative to take the opportunity of data transformation, use big data and relevant emerging technologies to effectively break through the key and difficult issues such as enterprise tax management activities and risk prevention and control, timely identify and avoid tax risks, and provide an internal driving force for consolidating the high-quality development of enterprises.

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