

# **Talking about the Challenges and Countermeasures Facing the Tax Accounting Work of Enterprises in the Era of Big Data**

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**Abstract:** With the rapid economic development, the growth rate of various economies has reached a new level, and batches of emerging science and technologies have emerged, among which the most eye-catching are big data technology and "Internet +" technology. If enterprises want to remain invincible in the fierce market competition, they must pay attention to the opportunities and challenges brought by big data technology to enterprises, continuously improve their production and operation models, and integrate today's big data technology. At the same time, the role of tax accounting in integration cannot be underestimated. It is necessary to promote the introduction and use of big data technology in tax accounting, improve the quality and efficiency of tax work, standardize the tax accounting process, make overall planning for tax declaration, and strive to maximize the interests of enterprises. This article will discuss the difficulties and challenges faced by the integrated development of tax accounting under the background of big data, and propose rational and constructive solutions to promote the steady advancement of tax accounting work and the sustainable development of the accounting industry.

**Keywords:** Big data; Tax accounting; Challenges and countermeasures

## **Introduction**

### (1) Overview of related big data technologies

First, data mining technology. The so-called data mining is to select information from the tedious and complex data in the massive cloud information database, and select and collect some valuable and key information that meets its own needs for application. Therefore, data mining is a key information gathering process.

Second, artificial intelligence technology. Artificial intelligence is a new science and technology that builds models by extending the ability, technology and

application system to simulate human intelligence, and can help big data realize automated solutions. Artificial intelligence technology is generally divided into three levels: weak, strong and super artificial intelligence. Weak artificial intelligence is mainly used in data calculation; strong artificial intelligence is responsible for perceiving information data in a limited environment and realizes information sensing; super artificial intelligence is To perceive information data in an infinite environment, it is necessary not only to perform data sensing, but also to realize the ability to understand interaction.

## (2) The impact of the era of big data on enterprises

Big data participates in the operation of enterprises and promotes enterprises to move towards intelligence. The data analysis capabilities of enterprises are more widely used, and the technology is more advanced. In the process of enterprise operation, big data can be used to accurately target and locate target users and improve the work efficiency of enterprises. Big data can accurately collect customer data, collect and filter valuable information to meet the diverse needs of different customers. For example, a data warehouse can be established to collect tax information and data and conduct data analysis, classification, and aggregation, and build a tax big data analysis platform. The massive information data of big data technology facilitates enterprises to look at the development trend of the whole industry, analyze development prospects, and observe the development of competitors on the basis of compliance and legality, so that enterprises can carry out the next strategic deployment, so that enterprises are in the Industry leading position.

## **1. Problems faced by tax accounting in the era of big data**

### (1) Security of tax information

In the process of tax declaration, enterprises need to fill in a series of data such as tax returns. At this time, how to ensure the security and privacy of tax information becomes a challenge. This requires us to strictly supervise and control the transmission process of tax information when enterprises perform their tax obligations, and use the corresponding risk supervision and control alarm system to monitor. If the

enterprise does not have the corresponding mature technology as a guarantee in the protection of information and data, the enterprise tax information will be at risk of leakage. Once the financial information is leaked, the blow to the enterprise is undoubtedly devastating. In this case, we had to analyze the source of the tax information gap in detail. On the one hand, in terms of data monitoring system, whether the enterprise has a mature and effective information protection and attack alert system, whether it can alert in time when there is information leakage, and intercept it at the first time. Whether the senior management of the enterprise attaches great importance to the construction and capital investment of data and information technology, and whether the technological innovation department can keep up with the development of Internet technology, these should be the aspects that the enterprise attaches great importance to. On the other hand, whether the employees of the enterprise have sufficient awareness of data and information security protection, in the process of daily business processing, once there are mistakes in the processing of work traces, information operation errors, and protection of important documents, the risk of tax information leakage will be greatly increased. As a result, the self-interest of taxpayers is damaged; finally, due to the continuous intensification of market competition and the further improvement of market openness, computer hacker attacks and virus Trojan programs frequently appear, which puts forward a higher level of security for the tax system and tax information. Requirements, enterprises should establish a more stringent protection system.

## (2) The problem of precise tax overall planning

In terms of accounting and tax declaration, enterprises should accurately analyze their own financial data and information, optimize accounting processing methods, choose accounting processing methods that maximize tax benefits, and use big data processing technology to carry out accurate and scientific tax planning work. corporate tax burden. Looking at today's enterprises, when the relevant accounting personnel are conducting tax accounting, they lack a comprehensive understanding of tax planning work, and have incomplete knowledge of the current tax law, making it difficult to choose an appropriate tax accounting method for tax payment. The use of

information processing technology in tax planning. First, due to the lack of a long-term continuous, comprehensive and accurate information database, the algorithm and calculation direction are hindered in accounting and tax planning, and it is difficult to carry out orderly and coherently, and the tax burden of the enterprise cannot be reduced in time; some information cannot be integrated and summarized in a timely manner. As a result, it is difficult to transmit to tax personnel, and it is impossible to ensure the timeliness of tax coordination when conducting tax coordination, which affects the work effectiveness of tax accountants as a whole, so that deviations occur in tax declaration work, causing unnecessary tax losses to enterprises. Therefore, the effective operation of tax co-ordination is inseparable from the integration and utilization of financial and tax information. It is necessary to optimize tax co-ordination planning from a macro perspective, ensure the accuracy and security of tax data, reasonably reduce the tax burden of enterprises, and ensure that enterprises Maximize profits and achieve high-quality development of enterprises.

### (3) The professional quality of corporate accountants

Under the background of the era of big data, the requirements for corporate accounting work are getting higher and higher, and accountants need to continuously improve their abilities to promote the stable development of taxation work. At present, the professional quality of accounting practitioners has the following problems: First, the professional quality is not high, the educational level is low, and the depth of knowledge is not enough; second, the technical ability structure of the practitioners is unbalanced, the ability level is polarized, and the practitioners are not positioned for their jobs. clear. Only 6.2% of our country has obtained the qualification certificate of accountants, and there are very few senior talents who can build a complete and systematic knowledge framework system and pass the national inspection; third, the professional concept is weak, the sense of competition is poor, they are only satisfied with the status quo, and lack self-motivation. And the spirit of love and dedication. Fourth, the moral quality of some accountants is relatively low, and occasionally there will be violations of law and discipline, such as making false accounts, practicing

favoritism, and helping the tyrants.

## **2. Strategies for corporate tax accounting work in the era of big data**

### **(1) Building a mature information-based enterprise tax accounting information management system**

The senior management of the enterprise should pay more attention to the construction of the tax information security protection system, and there should be corresponding implementation plans and implementation strategies in terms of capital investment and time planning. Secondly, the board of directors should also formulate relevant internal control rules and regulations to ensure the orderly development of financial accounting and tax accounting. In terms of the function distribution of accounting personnel, the powers and responsibilities of each position should be clearly and clearly divided. Incompatible functions should be separated from positions. Allocating authority functions such as viewing, analysis, modification, and audit to prevent one person from monopolizing the power of tax information, and using internal checks and balances to greatly reduce the risk of tax information leakage. Increase investment in R&D technology, actively use risk supervision and prevention technology, and conduct multi-directional monitoring of top-secret information throughout the day and time. Once an abnormal operation is found, a warning signal will be issued immediately, and a report of abnormal situation will be transmitted to the financial supervisor in a timely manner. and other managers, using modern technology to lock the information security. Enterprises need to keep up with the development of Internet encryption technology, replace traditional encryption technology in a timely manner, regularly modify database passwords, and implement biometric information technology. , fingerprint unlock. Regular security checks are carried out on hardware such as hard disks, and big data processing software technologies such as cloud computing and cloud space are actively used, and advanced information technology is used to reduce the risk of information theft.

By introducing the background and technology of the big data era, this paper draws out the impact of today's big data on enterprises, and urges enterprises to pay attention to the opportunities and challenges that cannot be ignored in the process of

tax accounting transformation and development. The application of big data technology has indeed brought convenience and efficiency to the development of tax accounting. The use of big data can accurately and quickly carry out the induction and analysis of corporate tax data, greatly reducing the error rate, thereby improving work efficiency and forcing taxation Accounting practitioners continue to improve their own business capabilities, which provides great convenience for the taxation work and tax management and control of enterprises.

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