Analysis on Problems in the Integration of Industry and Finance in Enterprises and the Countermeasures

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Abstract: Value-added tax, business tax and enterprise income tax are the three major taxes that enterprises need to pay during their operation. Once improper tax management occurs, it is easy to cause the risk of tax-related enterprises. In this context, the promotion of fiscal and taxation integration can help enterprises to establish a set of auditing system that integrates financial, taxation, production, supply and marketing functions, reduce the probability of tax-related problems, and enhance the overall competitiveness of enterprises. In addition, the promotion of fiscal and taxation integration policy also helps to make our tax policy more scientific, reasonable and effective, so that its guiding role can be fully played and some violations can be better restrained. In addition, the implementation of the fiscal and taxation integration policy can bring some favorable conditions for the economic development of various regions. In a word, the integration of Finance and taxation is the trend of policy reform. Our government should start from many aspects and constantly improve the integration of policy.

1. Introduction

China’s financial software started relatively late, and has entered a period of rapid development since the 1970s. It has developed from a simple alternative to manual accounting software to a multi-functional financial software with the main idea of "integration of Finance and taxation", emphasizing the integration of enterprise finance, business and taxation, so as to achieve efficient management of enterprises and enhance the effect of competitiveness. In the development of these decades, small and medium-sized enterprises have been plagued by talent, capital and other factors, the application of financial software is low, and the development of financial informatization is slow. This backwardness of financial informatization will inevitably affect the competitiveness of enterprises. Therefore, in order to seize the opportunity under the current economic situation, we must vigorously develop the financial informatization of small and medium-sized enterprises and improve their market competitiveness. The contents of fiscal and taxation integration are shown in Figure 1.

Figure 1. Structural chart of fiscal and taxation integration
2. The Current Situation of Enterprise Finance and Taxation Integration

As the core of management work, the level of enterprise financial management information will directly affect the business decision-making of enterprises, and also determine whether enterprises can adapt to the increasingly complex market environment. However, the application of financial software in small and medium-sized enterprises is not optimistic.

2.1. Lack of professionals

It is difficult for small and medium-sized enterprises to find a group of senior financial management personnel who are proficient in both computer knowledge and financial management theory. Enterprises lack of high-quality financial personnel, even if the implementation of fiscal and taxation integration, employees do not know how to use new technologies and equipment because of their own limitations, it is difficult to adapt to the new mode of operation, which directly affects the process of fiscal and taxation integration of small and medium-sized enterprises. At the same time, the small and medium-sized enterprises have few high-level financial professionals, which is not conducive to the implementation of the integration of Finance and taxation. Talents have become a major factor restricting the development of the integration of Finance and taxation. Due to the lack of professionals, the understanding of product implementation and application is very limited. It is taken for granted that the application of fiscal and taxation integration is simple, there is no scientific evaluation standard of fiscal and taxation integration, ignoring the risk control faced by enterprise fiscal and taxation integration, and ultimately leading to fiscal and taxation integration can not achieve the desired goal.

2.2. Artificial Ideological Resistance

The integration of Finance and taxation of small and medium-sized enterprises has artificial ideological resistance. Many accountants of small and medium-sized enterprises are unwilling to accept the change of working mode and break the old working habits. Some accountants can not adapt to the needs of new working mode because of the aging knowledge structure. Under the new financial management mode, the shortcomings of these accountants's own qualities are more fully revealed. Some employees are not adapted to the new operation mode brought by the new technology and are eliminated, so they are afraid of the integration of Finance and taxation. In addition, the integration of Finance and taxation creates a new financial management system for enterprises. When rebuilding the financial organizational structure of enterprises, the strict management system brought about by the integration of Finance and taxation will make some middle-level financial personnel face the loss of security and interests. Therefore, they resisted the integration of Finance and taxation in every way.

2.3. We can't make rational use of funds.

On the one hand, the economic strength of small and medium-sized enterprises is weak, and financing difficulties are widespread, so they have no time to consider the construction of fiscal and taxation integration. The integration of Finance and taxation needs to use part of the liquidity of enterprises, but because the income effect of these investments can not show quickly and can not attract enough attention, it is obviously insufficient to invest in this area. On the other hand, many small and medium-sized enterprises are not based on their own reality, have not formulated a plan, and adopt completely the same as other enterprises. Software or random choice of software is not suitable for their own financial business development, as a result, enterprises can not digest and absorb these financial software. In this way, the lack of scientific and rational application after the establishment of the financial and taxation integration system results in the waste of investment.

2.4. Choice of Financial Software

Due to human and financial constraints, SMEs usually buy some general financial software in the market. The process of these financial software will be different from the actual financial process of the enterprise. If we choose general financial software, although its functional modules
3. Measures for Fiscal and Tax Integration of Enterprises

3.1. The government should strengthen its guidance to correct the misconceptions of enterprise leaders and employees about the integration of Finance and taxation.

The government and the competent departments of enterprises should strengthen the policy support for the integration of Finance and taxation of small and medium-sized enterprises, so as to create a good policy environment for the integration of Finance and taxation of small and medium-sized enterprises. Government departments and relevant trade associations should strengthen the training of enterprises' financial and taxation integration knowledge through various forms, vigorously publicize and promote the experience of advanced enterprises through various forms such as news publicity, experience online, on-site training and exchange meetings, so as to create an atmosphere of public opinion for promoting the construction of financial and taxation integration of small and medium-sized enterprises. To vigorously promote the integration of Finance and taxation in small and medium-sized enterprises, the most important thing is to solve the concept of enterprises. Enterprise leaders should realize that the construction of financial management information system is a long-term one. Only the system that can create value for the enterprise is the best system for overall planning and step-by-step implementation. In the implementation of the integration of Finance and taxation, we should strengthen and emphasize the training of information technology and application, let relevant employees know how to apply the new technology, enhance their competitiveness, and encourage employees to grow themselves to adapt to the development of enterprises.

3.2. Emphasizing the Training and Reserve of Enterprise Talents

Talents are the key to the success of the integration of Finance and taxation in SMEs. Lack of talents, especially those who understand both information technology and financial management, is one of the important reasons that restrict the integration of Finance and taxation in small and medium-sized enterprises. Enterprises should recognize the importance of talent, and in the context of the current economic crisis, should develop some measures to attract professionals to join. We should not only introduce talents, but also attach importance to the cultivation and reserve of talents within enterprises. Talents cultivation should be taken as an important basic work of the integration of Finance and taxation in enterprises. As soon as possible, enterprises should establish a suitable employment mechanism for the integration of Finance and taxation, and form a good atmosphere of respecting knowledge and talents. Small and medium-sized enterprises should train a part of compound talents who know both accounting and computer technology. These complex personnel can maintain the computer system environment in general, set the parameters of financial software, and make simple analysis and use of accounting information. Through this series of training measures, on the one hand, relevant personnel can master work knowledge and skills; on the other hand, enhance their confidence and the initiative and enthusiasm of using financial software to improve work efficiency.

3.3. Reasonable Use of Limited Funds to Achieve Fiscal and Tax Integration

The capital problem is a problem that most small and medium-sized enterprises need to face. Therefore, how to rationally utilize the limited capital should be considered in the construction of financial and taxation integration of small and medium-sized enterprises. Small and medium-sized
enterprises must not blindly pursue the latest technology and software, but gradually realize the integration of Finance and taxation according to their own actual situation. Because the difficulties faced by SMEs in the application of financial software are lack of funds and talents, that is, they cannot afford the one-time cost expenditure including software and hardware, and the human expenditure for the operation and maintenance of IT system after that. Enterprises can realize the integration of Finance and taxation by outsourcing. On the one hand, this method can effectively solve the problem of financial pressure for SMEs; on the other hand, outsourcing companies can make suggestions for enterprises by virtue of their own experience in the development of financial management software for SMEs and their deep research on IT construction, and become IT departments of enterprises. The cost is lower than that of IT departments, and the effect is more scientific than that of IT departments of enterprises themselves. More perfect.

3.4. Choose financial software according to enterprise's own needs

In choosing financial software, SMEs should first consider meeting the needs of their own scale and operating characteristics. In view of the present situation of the development of small and medium-sized enterprises in China, the scale of enterprises is large or small, which is very unbalanced. Therefore, the most important thing for small and medium-sized enterprises to implement the integration of Finance and taxation is to clarify their own needs. The performance, function and operation platform of the required financial software are determined by the research orientation of capital enterprise's capital scale, business characteristics, hardware configuration, personnel quality and development direction. And the implementation methods and steps, we can choose some commonly used modules, such as account processing, report processing as the pilot, with the expansion of enterprise scale and business volume, and then invest in other modules. In this way, it not only avoids the high one-time investment cost of enterprises, but also enables the financial personnel of small and medium-sized enterprises to better use financial software in the gradual process to serve enterprises. In addition, enterprises should realize that the financial software used should be combined with the management of enterprises, that is, management needs software and software should be managed. They should combine the two well. Enterprises should actively communicate with software companies, and jointly study and solve the specific problems encountered in the development of enterprise financial management software, especially in the secondary development. This work has a direct impact on the construction of the integration of Finance and taxation in small and medium-sized enterprises.

4. Conclusion

With the development of China's economy and industry, the problems of the existing tax system become more and more obvious. In view of this, we should actively promote the reform of fiscal and taxation integration, and scientifically guide the coordinated development of regional economic integration through the reform of fiscal and taxation integration policy. We should standardize economic market behavior with legal provisions and create a good environment for economic market development.

References