

# Tax risk analysis of Higher Vocational Students' Entrepreneurship under the background of digital economy

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**Abstract:** due to the encouragement and support of many national tax preferential policies, more and more higher vocational students have embarked on the road of entrepreneurship. With the advent of the digital economy, the tax collection and management mode is increasingly updated, and some potential tax risks of taxpayers are frequently exposed. From the perspective of adapting to the digital economy, this paper analyzes and explores the tax related risks faced by college students' entrepreneurial enterprises in the process of operation and how to take countermeasures, in order to help college students' entrepreneurial enterprises carry out more reasonable tax management and prevent tax risks, Reduce tax costs and increase company profits.

**Key words:** Digital Economy; Higher Vocational Students' Entrepreneurship; tax risk

In the 21st century, the vigorous development of a new generation of information technology represented by cloud computing, big data, artificial intelligence and blockchain has led to disruptive changes in the way of social production and life, and has promoted the rapid development of the digital economy era. Cyberspace has increasingly become a new home for human common survival. According to the white paper on China's digital economy development and employment (2022) released in July 2022, the scale of China's digital economy will reach 45.5 trillion yuan in 2021, accounting for 39.8% of GDP, with a year-on-year nominal growth of 16.2%. The position of the digital economy in China's economy will be further highlighted and its supporting role will be more stable. With the further development of the digital economy, all aspects of enterprise management, including tax management, are also facing digital transformation, which requires higher requirements for enterprise tax management. Enterprises need to combine the characteristics of tax management in the era of digital economy, continuously improve the ability of enterprise tax risk management and control, and ensure the healthy and long-term development of enterprises.

## 1 Analysis on the current situation of Higher Vocational Students' Entrepreneurship

Higher vocational colleges are not only an important force of China's colleges and universities, but also an important part of China's higher education. Higher vocational colleges undertake the training of the vast majority of high skilled talents in China, and are an important

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talent resource pool for China to become a manufacturing power in the future. Higher vocational colleges cultivate millions of high-quality skilled talents for the country every year, which supports the development of China's manufacturing industry and is also an important talent output and training base for China's industrial structure adjustment, transformation and upgrading. But in recent years, the employment difficulty of Chinese college students has become a social problem, which leads many college students and graduates to choose a new way of life - entrepreneurship. According to Mycos' report on the employment of Chinese college students in 2022, 7.7% of the 2021 higher vocational graduates choose flexible employment, including 1.8% choosing part-time employment, 2.8% choosing freelance employment, and 3.1% choosing self employment. This shows that 40.26% of the 2021 graduates who choose flexible employment are self-employed, and the proportion is still relatively high. Higher vocational college students are bound to face various entrepreneurial risks in the process of entrepreneurship, among which tax risk is one of the major risks. Therefore, it is of far-reaching significance for college students to identify tax risks, accurately prevent them, and seek opportunities to create benefits.

## 2 Tax environment faced by enterprises in the era of digital economy

### 1. the meaning and characteristics of digital economy

Digital economy is a more advanced economic form after agricultural economy and industrial economy. It is a series of economic activities with digital knowledge and information as the key elements, modern information network as the important carrier, and the effective use of information and communication technology as the important driving force for efficiency improvement and economic structure optimization. At the technical level, it includes emerging technologies such as big data, cloud computing, Internet of things, blockchain, artificial intelligence and 5g communication. It can be seen that data has become a new core factor of production in the era of digital economy. In this era, the economic infrastructure has become a "cloud network end" Trinity, and its organizational form also presents the characteristics of platform, sharing, diversification and miniaturization.

### 2. characteristics of enterprise tax collection and management in the era of digital economy

In the era of digital economy, the tax collection and management mode of enterprises has changed greatly, from the previous tax declaration mode to the Internet tax collection and management mode. In the new context, the tax collection and management work presents the following new characteristics:

#### (1) The tax system will further streamline administration and delegate power to optimize the tax environment

In recent years, the tax system has further promoted the reform of "decentralization, management and service" from the perspective of streamlining administration and delegating powers, combining decentralization and management, and optimizing services, so as to shorten the time, reduce links, simplify data, and optimize the way of tax handling. Under the wave of "deregulation, regulation and service" reform, the tax department has undergone a series of "downsizing" through streamlining administration and delegating power, allowing taxpayers to do more things and less trouble, further stimulating the vitality of enterprises, making the "soil" of the business environment better, more fertile and more nutrient, and improving the kinetic energy of economic development.

#### (2) Tax cut "dividend" helps enterprises move forward

In recent years, the state has issued a series of inclusive tax reduction policies, continuously releasing tax policy dividends, so that countless enterprises have received real "tax benefits" red packets. The continuous implementation of tax reduction and fee reduction has reduced the tax burden of enterprises and individuals, promoted the high-quality development of enterprises, further stabilized market expectations, and continued to provide momentum for economic and social development.

#### (3) More precise and strict tax regulation

Golden Tax phase III is a national tax information system covering all levels of national and local taxes, all types of taxes, and all work links under the guiding ideology of "controlling taxes by tickets". The application of the Golden Tax phase III system not only makes many illegal acts invisible, but also makes enterprise information more comprehensive and transparent, and also allows taxpayers to save tax time and improve tax efficiency. The Golden Tax phase IV, which will be completed on December 31, 2022, is an upgraded version of Golden Tax phase III. supported by big data, Golden Tax phase IV realizes data sharing among tax departments, public security departments, human resources and social security departments, financial institutions and other departments, and monitors taxpayers in all aspects, all businesses and all processes, making the flow of business and capital more transparent, Realize multi-dimensional and multi-level data tracking and inspection, so that more real data can be mastered by the tax authorities, and realize the upgrade from tax by ticket tariff to tax by number, so that unreasonable and illegal tax acts can not escape.

## 3 Tax risks faced by higher vocational students in the era of digital economy

### 1. meaning of tax risk

Tax risk refers to the risk that the enterprise will lose its future economic interests due to tax related problems, which is one of the many risks faced by the enterprise. Common tax risks mainly include two aspects: one is the risk of underpaying taxes. It refers to that the enterprise fails to pay taxes in full according to the provisions of laws and regulations, resulting in the risk of supplementary payment, fines, late fees, penalties and reputation damage; The other is the risk of overpaying taxes. It is the enterprise that mistakenly uses the preferential tax policy, and fails to implement the business behavior that originally conforms to the preferential policy according to the preferential policy, so that the enterprise bears the unnecessary tax burden.

### 2. tax risks faced by higher vocational students' entrepreneurial enterprises in the era of digital economy

In recent years, the rapid development of information technologies such as big data, artificial intelligence and blockchain has made the digital economy and the real economy continue to be deeply integrated, changed the traditional economic structure, and bred new business models such as cloud computing, e-commerce and sharing economy. These innovative business models have affected the whole process of economic and social development in all fields, It also brings new challenges to the tax treatment of current start-ups in China. In the digital economy era, the tax risks faced by start-ups mainly include the following aspects:

(1) Entrepreneurial higher vocational students' weak awareness of tax risk management

The attitude of business operators towards tax risks and their awareness of tax planning directly affect the tax management of enterprises. However, many entrepreneurial higher vocational college students lack financial knowledge, tax awareness is weak, and do not understand the impact of fiscal and tax risks on enterprises. It is believed that the tax management work has little contact with other departments, and should only be the work of the financial department. Therefore, it lacks enthusiasm in cooperating with the tax management work and ignores the analysis of risk problems, resulting in many problems in the work and restricting the development of enterprises.

(2) Imperfect tax risk prevention system for start-up enterprises

The imperfect internal control system is a serious tax related defect of enterprises, which can easily lead to unintentional tax violations and increase the tax risk of enterprises. Most start-up enterprises are short of staff, imperfect division of labor system, one person has multiple jobs, too many businesses are crossed, and accounts and other affairs are not handled according to the standard, which leads to the weak internal control system of enterprises. This will not only lead to the distortion of accounting information of enterprises, but also cause enterprises to face great tax risks.

(3) Entrepreneurial enterprises lack "big data + tax" compound talents

Under the background of big data, professional and technical personnel are favored by enterprises. Therefore, professional financial personnel with big data technology background are the key to improve the efficiency of tax decision-making. This requires the financial personnel of enterprises not only to have the knowledge of Finance and taxation, but also to have the knowledge of information technology. However, there is a common phenomenon that the quality of financial and tax personnel in Higher Vocational Students' entrepreneurial enterprises is not high. The internal financial personnel of enterprises are not good at machine operation and cannot use information technology for tax risk management, which increases the probability of tax risk in enterprises.

(4) The information technology of start-up enterprises is backward and lack of perfect tax management information system

With the rapid development of information technology, the state has gradually used Internet and computer technology for tax management, and modern tax management is gradually integrated with network information technology. Therefore, enterprises should do a good job in tax risk management, and should also timely adjust the application of data and information technology in the tax management system. If not used, it will lead to the lack of informatization in the internal tax management of enterprises, which will reduce the effective management of tax risk. However, higher vocational students generally start small and micro enterprises, which are relatively small in scale and have limited funds. They are unable to establish a platform that can support big data analysis and processing, which makes it difficult for enterprises to obtain a large number of effective data resources. These big data resources are closely related to banks, governments and other aspects, and will have a great impact on the production and operation of enterprises, At the same time, it will also lead to tax problems and increase the tax risk of enterprises.

#### **4 Measures to deal with the tax risk of entrepreneurial enterprises in the era of digital economy**

With the rapid development of society and the continuous reform of the tax system, enterprises should establish and improve their own big data technology, Internet, artificial intelligence and other related management systems. If enterprises want to better develop, walk in the team of the big data era, and break their stagnant state, they must improve their own soft power from all aspects, so as to keep pace with the development of the times. In view of the problems existing in the tax risk management of start-ups, the following countermeasures are put forward:

1. entrepreneurial higher vocational students should establish the awareness of tax risk management

With the support of big data and cloud computing, the intelligent tax monitoring level of "Golden Tax phase III" puts forward higher requirements for enterprise tax compliance. Startups can not avoid all risks simply by improving financial and tax management. Therefore, not only the relevant personnel of the financial department should establish a high degree of tax risk management awareness, but also the operators of enterprises should have the ability to identify tax risks. At the same time, the cooperation of various departments should be strengthened, so that the whole company can establish tax management awareness, so as to reduce the tax cost of enterprises and prevent the potential tax risk from causing late losses to enterprises.

2. strengthen the internal control mechanism of enterprise tax

Perfect internal control system can reduce the operational risk of enterprises. Therefore, on the basis of the actual development of the enterprise, the enterprise managers should optimize the enterprise's internal control, make reasonable planning for the enterprise's tax matters in advance through the internal control system, and timely monitor the tax risk, so as to ensure that there is no unintentional tax risk caused by the confusion of internal management, and realize zero tax risk as far as possible. The internal tax control mechanism of enterprises should be strengthened mainly through the following two aspects.

First, the managers of start-up enterprises should clearly divide the responsibilities of each department to avoid various tax problems caused by unreasonable division of labor. Especially for tax personnel, they should be specific to each person, clarify their responsibilities,

do a good job of supervision, and implement it in place. They should monitor and troubleshoot the specific key control points of tax risk at each stage of the enterprise's production and operation, so as to reduce the probability of tax risk problems.

Second, enterprises should develop personalized tax risk management and control model according to their own situation, use digital technology to timely collect various business data and financial data, and use different types of tax risk early warning indicators to comprehensively identify, evaluate and formulate prevention strategies for tax related risks faced by enterprises.

### 3. improve the comprehensive ability of financial personnel

The excellent professional knowledge and business level of financial personnel are the basis for the correct tax risk management of enterprises. This requires that enterprise financial personnel must pay close attention to the development direction of the industry, and master sufficient knowledge of big data. In their daily business work, they should improve their risk management awareness, and use information means and professional knowledge to interpret and respond to changes in tax policies, so as to calmly face the tax related risks of enterprises.

### 4. build and improve the enterprise tax management platform and determine the tax risk by means of informatization

Start ups must build a tax management platform suitable for their own enterprises to avoid more tax related risks. Enterprises can introduce tax management platforms in the current market, such as UFIDA tax cloud and Kingdee, to help enterprises build smart tax platforms, realize the automatic management of enterprise tax related business, use data analysis, mine the value of tax data, improve the level of tax management, reduce the tax cost of enterprises, and maximize the economic benefits of enterprises.

## 5 Summary

To sum up, the market competition environment in the digital economy era is increasingly fierce. Enterprise management should seize the opportunity of the development of digital technology, improve the attention of enterprise management to tax risk management, and reduce enterprise tax risk by strengthening system construction, carrying out talent training, strengthening internal control, and improving the level of informatization.

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