Research on the Difference Between the New Accounting System of Computer and Tax Law

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Abstract. With the coming of computer information technology era and the development of market economy, the accounting system is constantly changing and developing. Under this background, there are some discrepancies between the new accounting system and the tax law, but there are also close relations between them. Coordinating the discrepancies between the New Accounting System (NAS) and the tax law is of great value to ensure the efficient use of the accounting system and tax revenue under the market economy system. Based on this, this paper first analyzes the relationship between the new computer accounting system and tax law, then studies the impact of the new computer accounting system on tax revenue, and finally gives the strategies to coordinate the discrepancies between the two.

Keywords: New Accounting System, Tax Law, Difference

1. Introduction
With the development of market economy and the rapid iteration of computer information technology, the accounting system is also changing and developing. The main performance is that there are gradually discrepancies between the new accounting system (short for NAS in this paper) and the tax law, such as the discrepancies between the enterprise income tax law and the NAS, resulting in the discrepancies and coordination between the tax law and the accounting system[1]. There are discrepancies between accounting system and tax law in the purpose level. The former is mainly to output high-level accounting information, while the latter is more to protect tax sources, promote the fairness of tax burden and promote tax. Although there are discrepancies between the two, there are also close links between them. For example, accounting is an effective guarantee for tax collection. Secondly, there are discrepancies between accounting system and tax law. The principles between them are separated. Therefore, how to coordinate the discrepancies between the NAS and tax law is of great value to ensure the efficient use of accounting system and tax revenue under the market economy system. So it is necessary and urgent to study the discrepancies between NAS and tax law in the era of computer Internet.

2. The Relationship Between the NAS of Computer and Tax Law

2.1. The NAS of computer and the purpose of tax law
There are discrepancies in the purpose of the NAS of computer and tax. First of all, the NAS of computer is to further reflect the content of enterprises in several aspects as shown in Figure 1 below through the accounting system [2]. Secondly, the NAS is to meet the needs of accounting information users. As an important part of the national financial revenue, the purpose of tax revenue is to increase the national public financial revenue. The implementation of tax law has the characteristics of mandatory, and realizes a constraint on the new computer accounting system.

![Diagram showing financial position, operating benefits, and cash flow](image)

**Figure 1.** Enterprise information content embodied in the NAS

2.2. The NAS of computer and the organization of tax law

The NAS of computer and the establishment and implementation of tax law are the same, that is, they are all national financial departments. In addition, the NAS and tax law are affected by the market law, but the NAS of computer has stronger ability to adapt to the market order and more rapid response to the market, while the implementation of tax law is carried out at the level of national macro-control, so the scope is wider, reflecting that there is relatively no agile accounting system [3]. The implementation of tax law is to ensure the growth of national economy, and based on the market economy. It can be seen that although the management and implementation agencies of the two are the same, there are some discrepancies in their functions, and there is a lack of coordination and communication.

2.3. The NAS of computer and the standard content of tax law

As an important aspect of market economy acquisition in the era of computer information, the NAS and tax law are carried out and implemented based on different principles, and there are also discrepancies in the standard objects of implementation, as shown in Table 1 below.

| Factors   | Object       | Process                                      | Effect                                          |
|-----------|--------------|----------------------------------------------|------------------------------------------------|
| NAS       | Enterprises  | Standardize the accounting of enterprises    | Ensure the authenticity and integrity of        |
|           |              |                                              | accounting information                         |
| Tax law   | Tax payer    | Supervision                                  | Grasp the development of the enterprise         |
|           | Tax behavior |                                              | Analyze the development trend of enterprises   |
|           |              |                                              | Guarantee the tax payment of taxpayers         |
|           |              |                                              | Protect the interest distribution relationship of taxpayers or tax payers |

3. The Influence of Computer's NAS on Tax Revenue

3.1. Increase the difficulty of tax inspection and tax collection and management

First of all, the NAS changes the background of tax and accounting. For example, it makes the recognition method of contract income consistent in enterprise income tax, and changes the determination standard of commodity sales income, so that the accounting method does not have consistency. Secondly, the changes brought about by the NAS lead to the increase in the complexity of
tax inspection and collection and management, resulting in the increase in the difficulty of related work, resulting in a wide variety of accounting methods, as shown in Figure 2 below. In addition, enterprises choose different accounting methods based on their own actual situation, which leads to a variety of accounting methods in the process of tax collection, which greatly increases the difficulty of their work [4].

![Figure 2. Various types of accounting methods](image)

3.2. Provides more reference for tax collection, management and inspection
Although enterprises choose different accounting methods based on their own actual situation, which leads to a great increase in the complexity of tax collection, management and inspection, generally speaking, the same industry often adopts a certain accounting method, which brings convenience to the tax collection, management and inspection of national tax authorities. On the one hand, a large number of accounting data can be directly used by the state tax authorities; on the other hand, in the process of tax collection and management and tax inspection, the state tax authorities can collect and count the data of similar enterprises in the same industry, and use the computer big data to compare and analyze the industry data, so as to find potential tax evasion and tax evasion. In addition, the computer big data analysis can effectively improve the efficiency and quasi group degree of tax collection and inspection [5]. It can be seen that the new computer accounting system has both negative and positive effects on tax revenue. Therefore, in the process of actual work, it should fully develop our strengths and avoid weaknesses, and improve work efficiency based on the actual situation.

4. The Coordination Strategy Between the NAS of Computer and The Difference of Tax Law

4.1. Basic principles of coordinating the discrepancies between the NAS and tax law
The coordination between the NAS of computer and the difference of tax law should be carried out according to the principles of rationality, cost-effectiveness and practicability. First of all, the principle of rationality requires the coordination between them to be carried out systematically based on the system level, and analyzes the shortcomings and incompatibility of the two. Secondly, the principle of cost-benefit requires balancing the relationship between reducing tax burden and conserving tax sources, so as to protect the development of enterprises from being affected while promoting tax growth [6]. In addition, the principle of practicality requires that the coordination of the two must be based on the state's development status and development needs, so as to play a role and contribution of tax revenue in fiscal revenue and economic regulation.

4.2. Strategies to coordinate the discrepancies between the NAS and tax law
First of all, the formulation of new accounting policies and tax laws should involve multiple parties and be confirmed after repeated communication and exchange. Secondly, it should fully consider the needs of tax departments for accounting information, properly adjust the NAS, and fully consider the different requirements of different enterprises for accounting information when choosing the NAS,
and strengthen the disclosure of accounting information. In addition, it should adjust the tax law & accounting system properly; relax the restrictions on the choice of accounting methods in the tax law level, and permit enterprises to estimate risks to a limited extent. Finally, it should carry out specific cooperation in revenue business and cost business, such as the recognition of investment income, capitalization of borrowing costs and other aspects, so as to maximize the coordination between the two discrepancies.

5. Conclusion
In summary, there are many discrepancies between the new computer accounting system and tax law. Coordinating the discrepancies between the NAS and tax law is of great value to ensure the efficient use of accounting system and tax revenue under the market economy system. Therefore, the coordination between them should be based on the principles of rationality, cost-effectiveness and practicability. Secondly, it should fully consider the needs of tax departments for accounting information, properly adjust the NAS, and carry out specific cooperation in revenue business and cost business. In addition, it should adjust the tax law & accounting system properly, relax the restrictions on the choice of accounting methods in the tax law level, and allow enterprises to estimate the risks to a limited extent, so as to promote the growth of tax revenue and reduce the adverse impact on the development of enterprises.

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