

税收经济文库

● 朱克实 著

# 企业税务管理研究

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作 者: 朱克实 著

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E-mail:taxph@tom.com

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# 摘 要

企业税务管理活动是随着企业发展的需要而产生的。第二次世界大战以后，世界经济开始进入到一个快速发展的时期，企业税务管理在发达国家也得到了快速发展。特别是 20 世纪 50 年代以来，企业税务管理的专业化发展趋势日趋显著，直接推动了企业税务管理水平的提高。我国在改革开放之后，企业的市场主体地位得以明确，企业对外交往活动不断增加，对企业纳税活动管理提出了更高的要求。另外，政府相继出台了新的税法及政策，并开展税收征管改革，这使企业税务管理面临的外部环境也在不断发生改变。因此，无论是企业自身的发展，还是外部市场环境的变化，都给企业税务管理带来更多的挑战。通过开展企业税务管理，可以加强企业的纳税行为管理，提高企业的纳税遵从度；降低企业的税务成本，提高企业的获利能力；有效防范企业税务风险，促进企业的良性发展；进一步丰富企业管理的内容，推动企业竞争力的提升；此外还有助于推动政府税务管理水平的提高，为税收政策制定和监管效能提高提供参考。

本书针对企业税务管理的理论渊源进行阐释，就企业纳税遵从状况进行分析，并运用结构方程模型针对企业税务管理的相关影响因素开展实证分析；在此基础上，从企业税务风险管理、企业税收筹划管理以及企业税务管理的制度安排等方面对加强企业税务管理、提升企业税务管理水平进行有针对性的研究。具体内容如下：

首先，从理论角度对企业税务管理进行系统分析。在明确企业税务管理特性、企业税务管理者角色定位的基础上，着重对税务管理与企业管理、税务管理与战略管理、税务管理与财务管理之间的联系与区别进行深入探讨；从准确纳税、规避风险、价值增值三个方面来阐述企业税务管理的目标，对企业税务管理的主要内容进行了梳理，并就企业税务管理的原则和方法进行阐述。

其次，从现实角度对企业纳税遵从的现状进行分析。在对国内外企业纳税状况进行概括性分析的基础上，对企业纳税遵从与纳税不遵从的表现形式进行了详细的阐述；围绕企业纳税遵从成本、税务管理人员素质等来分析影响企业纳税遵从的内在原因，从税收政策变革、税收征管中寻租行为存在来探讨影响企业纳税遵从的外部原因，揭示企业纳税不遵从的深层次原因。

第三，运用实证研究方法针对企业税务管理进行研究。通过问卷调查的方式对我国企业税务管理现状、企业纳税行为影响因素等进行调查和了解。在问卷调查的基础上，利用结构方程模型进行建模分析，以问卷调查获得的数据为依据，使用 Amos 软件进行计算，通过模型构建、模型修正等对影响企业纳税行为的关键因素进行识别。根据分析结果，对理论与实证差异的原因进行解释，并得出最后的结论。

第四，着重对企业税务风险管理和企业税收筹划管理进行重点分析。一方面，在对企业税务风险内涵及具体表现形式进行阐述的基础上，对企业税务风险产生的内在根源和外部诱因进行了深层次的探讨；通过对企业税务风险进行相关测定，就企业税务风险的有效规避与控制进行有针对性的分析。另一方面，在明确企业税收筹划功能的前提下，对企业税收筹划与偷税行为、避税行为之间的区别，税收筹划与税务遵从、税务风险管理的关系进行了分析；对企业税收筹划的相关流程进行阐述，并对企业税收筹划管理的经济性制约因素和制度性制约因素进行探讨，提出通过实行税收筹划项目管理、选择适用筹划方式等来加强企业税收筹划管理。

最后，针对企业税务管理的相关制度安排与创新进行深入的探讨和研究。这是因为企业税务管理的成效在很大程度上取决于企业内部是否建立一个高效率的制度框架。本书对企业税务管理机构的设置、企业税务管理部门与其他业务部门的协调等进行了系统分析；从规范税收政策信息的收集、信息交流平台的构建以及企业税务遵从成本监控管理制度的建立等方面对企业纳税遵从管理的制度安排进行了阐述；围绕健全成本核算体系、建立税收成本预算和监督体系、实施全过程管理来分析企业税收成本管理制度的完善；通过建立企业税务风险管理考核体系以及编制企业纳税管理报表就企业税务风险管理的相关制度设计进行了探讨，并针对企业税务管理激励机制的构建与实施提出了具体建议。

## Abstract

The enterprises' taxation management emerged with the demand of the enterprises' development. After World War II, the world economy entered into a fast-developing period, the enterprises' taxation management expanded rapidly in developed countries. Since 1950s', the specialization of the enterprises' taxation management had been increasingly obvious, improving the level of the enterprises' taxation management directly. After the reform and opening-up in China, the role of the enterprises as market subject was defined, the enterprises' external relations increased continuously, all these put forward higher requirements for the enterprises' taxation management. Furthermore, the government has issued new tax law and policies, and implemented the reform of tax collection and administration; this makes the external environment of the enterprises' taxation management change constantly. Therefore, both the development of the enterprises and the change of the external environment have brought more challenge for the enterprises' taxation management. By launching the enterprises' taxation management, it can strengthen the management of enterprises' tax payment, and enhance the enterprises' tax compliance; reduce the enterprises' tax cost, and promote the profit ability; take effective precautions against tax risk, and accelerate the favorable development of the enterprises; enrich the contents of the enterprises' management, and enhance the enterprises' competitiveness; in addition, promote the advancement of the governmental taxation administration, provide reference for the formulating of tax policies and the improvement of the supervision.

The book expounds the theoretical origin of the enterprises' taxation management, analyzes the tax compliance of the enterprises, makes the empirical study for relevant in-

fluence factors of the enterprises' taxation management based on the Structural Equation Modeling; on the basis, the management of enterprises' tax risk, the management of enterprises' tax planning, and the institutional arrangement of the enterprises' taxation management are all discussed in order to strengthen the enterprises' taxation management and promote the level of the enterprises' taxation management. The main contents of the book are listed as follows:

Firstly, the book makes a systematic exposition of the enterprises' taxation management from theoretical point of view. Based on the definition of the characteristics of the enterprises' taxation management and the role of the enterprises' taxation managerial personnel, it discusses the relation and difference between the enterprises' taxation management and the enterprises' management, the enterprises' taxation management and strategic management, the enterprises' taxation management and financial management; explains the goal of the enterprises' taxation management from accurate tax payment, avoiding risk and increasing value, sorting out the main points of the enterprises' taxation management, expounding the principle and means of the enterprises' taxation management.

Secondly, the book analyzes the present conditions of the enterprises' tax compliance from practical point of view. Based on the brief analysis of the conditions of Chinese enterprises and foreign enterprises, it makes a detailed exposition of the patterns of the enterprises' tax compliance and non-compliance; analyzes the internal influence factors of the enterprises' tax compliance from the cost of the enterprises' tax compliance and the quality of taxation managerial personnel, discusses the external influence factors of the enterprises' tax compliance from the change of tax policies and the existence of rent-seeking during the tax collection and administration, revealing the profound reasons resulting in the enterprises' non-compliance.

Thirdly, the book discusses the enterprises' taxation management by the empirical study. Through questionnaire investigation, investigates and understands the present conditions of the enterprises' taxation management, and the influence factors of the enterprises' tax payment behavior. In the light of effective samples of questionnaire investigation, calculating by Amos software, the Structural Equation Modeling is adopted to identify key factors which play a role in the enterprises' tax payment behavior. According to the result of analysis, make explanation of the reason resulting in the differ-

ence between theoretical study and empirical study, and reach final conclusion.

Fourthly, the book analyzes emphatically the management of enterprises' tax risk and tax planning. On one hand, based on the expound of the intension and definite patterns of enterprises' tax risk, makes discussion about the internal origin and the external reason of the enterprises' tax risk; through the measurement of the enterprises' tax risk, makes clear exposition of the effective avoidance and control of the enterprises' tax risk. On the other hand, by defining the functions of enterprises' tax planning, analyzes the difference among tax planning, tax evasion and tax shield, the relation among tax planning, tax compliance and tax risk management; expounds the related process of enterprises tax planning, discusses the economic restricted factors and institutional restricted factors of enterprises' tax planning management, puts forward the approach to strengthen the enterprises' tax planning management by implementing the project management of tax planning, choosing the favorable pattern of tax planning, etc. .

Finally, the book makes deep discussion about the institutional arrangement and innovation of the enterprises' taxation management. To great extent, the effect of the enterprises' taxation management is due to whether the effective institutional frame is set up inside the enterprises or not. The book analyzes systematically the organization's set-up of the enterprises' taxation management, the coordination between the enterprises' taxation management branch and other business branches; expounds the institutional arrangement of the enterprises' tax compliance management by regulating the collection of tax policies and information, setting up the platform of information exchange and supervising system of the enterprises' tax compliance cost; analyzes the perfect of the management system of the enterprises tax cost by amplifying cost accounting system, setting up tax cost budget and supervision system, implementing the whole process management; discusses the institutional design of the enterprises' tax risk management by setting up the assessment system of the enterprises' tax risk management and drawing up the report forms of the enterprises' tax payment management; consequently puts forward the definite suggestions for the set-up and implement of incentive mechanism of the enterprises' taxation management.



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