

Research on Collaborative Optimization of Enterprise Accounting and Tax Planning under the Background of Tax Reduction and Fee Reduction

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ABSTRACT Tax reduction and fee reduction have become a core lever of China's proactive fiscal policy, forming a policy system centered on VAT credit refunds, additional deduction of R&D expenses, small and micro enterprise tax incentives, and "six taxes and two fees" reductions. However, the transformation of policy dividends into operational efficiency depends not only on policy coverage but also on standardized accounting, accurate tax-policy adaptation, and compliant planning. This study analyzes the coordination between enterprise accounting and tax planning under the tax reduction and fee reduction background. Through questionnaire surveys and field interviews across enterprises of different industries, scales, and regions, the study identifies key pain points: extensive accounting systems, weak voucher management, passive policy adaptation, insufficient professional planning, lagging pre-planning, fragmented data sharing, and weak cross-department collaboration. It proposes a collaborative optimization path integrating business, finance, and taxation, with emphasis on substance-over-form compliance and full-process risk control. In digitally connected fiscal systems, wireless data security, electromagnetic information infrastructure, and reliable platform interoperability support accurate reporting and planning. The results provide practical guidance for enterprises to release policy dividends lawfully and efficiently.

INDEX TERMS accounting calculation, tax planning, collaborative optimization, wireless data security, electromagnetic information infrastructure

I. INTRODUCTION

A. RESEARCH BACKGROUND AND SIGNIFICANCE

TAX reduction and fee reduction policies continue to deepen, becoming an important support for enterprise development

The policy of reducing taxes and fees in China began with the pilot program of "replacing business tax with value-added tax" in 2012, and entered the stage of large-scale implementation in 2018. After more than ten years of iterative optimization, it has formed a policy pattern that combines universal reduction and structural preferential treatment, short-term relief and long-term empowerment[1]. The policy covers multiple types of taxes, including value-added tax, corporate income tax, personal income tax, and "six taxes and two fees" (resource tax, urban maintenance and construction tax, property tax, urban land use tax, stamp duty, farmland occupation tax, education surcharge, local education surcharge), benefiting various market entities such as small and micro enterprises, high-tech enterprises, manufacturing, and service industries[2]. In recent years, the intensity and precision of tax reduction and fee reduction

policies have continued to increase. In terms of value-added tax, the tax rate has been reduced, the scope of input deduction has been expanded, and retained tax refunds have been implemented[3]; In terms of corporate income tax, we will increase the deduction ratio for research and development expenses, expand the scope of preferential income tax for small and micro enterprises, and offer a 15% low tax rate for high-tech enterprises; In terms of "six taxes and two fees", a 50% reduction will be implemented for small-scale taxpayers and small low profit enterprises. From 2023 to 2025, in order to cope with the pressure of economic recovery, policies have been further strengthened with multiple phased incentives. However, the macro-level reduction in tax burden (such as the 5.3% decrease observed in 2024) is not an automatic outcome of policy coverage alone. It requires micro-level accounting optimization, where standardized data collection and precise cost allocation serve as the transmission mechanism to convert theoretical "book savings" into actual "cash flow efficiency," thereby bridging the gap between broad policy implementation and specific enterprise development[4].

B. RESEARCH SIGNIFICANCE

Improve the theory of tax differences and tax risk management. The tax reduction and fee reduction policies have intensified the complexity of tax differences[5]. This article systematically analyzes the types, causes, and handling standards of tax differences caused by policies, constructs a tax risk prevention and control system based on fiscal and tax coordination, and enriches the theoretical connotation of tax difference coordination and tax risk management[6].

Assist enterprises in accurately releasing the dividends of tax reduction and fee reduction policies. The collaborative optimization path proposed in this article can guide enterprises to standardize accounting processes, accurately adapt tax preferential policies, scientifically design tax planning schemes, effectively solve the problem of preferential policies not being enjoyed or missed, and minimize corporate tax burden and alleviate financial pressure[7].

C. CURRENT RESEARCH STATUS AT HOME AND ABROAD

Foreign research provides a theoretical basis and research perspective for this article, but there are limitations such as differences in national conditions, policy systems, and corporate governance models. In particular, there is a lack of research on the coordination of finance and taxation among small and medium-sized enterprises in the context of China's large-scale tax reduction and fee reduction. The relevant conclusions cannot be directly adapted to the practice of Chinese enterprises.

Domestic research has gradually deepened with the promotion of China's tax reduction and fee reduction policies, mainly focusing on four major areas: the effects of tax reduction and fee reduction policies, optimization of accounting standards, tax planning strategies, and research on financial and tax integration.

II. DEFINITION OF RELATED CONCEPTS AND THEORETICAL BASIS

A. DEFINITION OF CORE CONCEPTS

1) Tax reduction and fee reduction

Tax reduction and fee reduction is a combination of fiscal policies implemented by the government to alleviate the tax burden on market entities, stimulate market vitality, and optimize the business environment[8]. The core includes two parts: "tax reduction" and "fee reduction". Tax reduction "mainly refers to tax reduction and exemption, which means reducing the value-added tax, corporate income tax, personal income tax, and other taxes that enterprises should pay by lowering tax rates, reducing taxable amounts, adding deductions, tax credits, and tax refunds; 'Fee reduction' mainly refers to the reduction of non tax burdens such as administrative fees, government funds, social insurance premiums, etc., such as lowering the contribution ratio of pension insurance and unemployment insurance, reducing or exempting education surcharges, local education surcharges, etc[9]. Under the background of tax reduction and fee

reduction, the integration of industry, finance, and taxation is an important support and advanced form for achieving fiscal and taxation synergy[10]. Through the integration of business, finance, and taxation, enterprises can embed tax preferential policy requirements into their business processes (such as contract signing, procurement decision-making, and sales pricing), achieving full process financial and taxation management including pre planning, in-process control, and post accounting. Crucially, professional tax planning must strictly adhere to the "substance over form" principle and remain within the "compliance red line". It is distinct from tax evasion or aggressive tax avoidance, as it relies on the legal alignment of accounting treatment with the underlying economic substance of business transactions to ensure that the enjoyment of policy dividends is both scientific and legitimate[11].

B. BASIC THEORY

Tax difference refers to the differences between accounting standards and tax laws in terms of revenue recognition, expense deduction, asset measurement, liability recognition, etc., which result in differences between accounting profits and taxable income, accounting income and taxable income, and accounting costs and pre tax deduction costs of enterprises[12]. According to the nature of the differences, they can be divided into permanent differences and temporary differences: permanent differences are differences that cannot be eliminated due to differences in accounting standards and tax regulations (such as fine expenditures and over limit business entertainment expenses); Temporary differences are differences that can be reversed in the future due to different recognition times (such as fixed asset depreciation and asset impairment provisions) [13].

The frequent updates, detailed provisions, and scenario based design of tax reduction and fee reduction policies have resulted in complex, diverse, and covert tax risks for enterprises. Risk management theory provides theoretical guidance for enterprises to build a collaborative risk prevention and control system for finance and taxation[14]. It requires enterprises to identify tax related risks in policy adaptation, accounting standards, planning compliance, and declaration operations based on the collaborative process of accounting and tax planning, establish a risk warning mechanism, formulate targeted response measures, and achieve controllable risks[15].

III. EVOLUTION AND CORE CONTENT ANALYSIS OF TAX REDUCTION AND FEE REDUCTION POLICIES

A. EVOLUTION STAGES OF CHINA'S TAX REDUCTION AND FEE REDUCTION POLICIES

Since the launch of the pilot program of replacing business tax with value-added tax in 2012, China's tax reduction and fee reduction policies have gone through four stages: exploration[16], large-scale implementation, precision deepening, and normalized optimization. The policy intensity has continued to increase, the precision has been continuously

improved, and the coverage has gradually expanded, forming a systematic and complete policy system[17].

B. ANALYSIS OF CORE PREFERENTIAL POLICIES FOR TAX REDUCTION AND FEE REDUCTION

1) Value added tax preferential policies

Value added tax is the largest tax category in China, and the focus of tax reduction and fee reduction policies is on value-added tax[18]. The core benefits include tax rate reduction and the streamlined processing of excess input VAT refunds, preferential treatment for small-scale taxpayers, and optimization of input deduction.

Tax rate reduction: The value-added tax rate for general taxpayers has gradually decreased from the 2018 levels of 17% and 11% to the standardized tiers of 13% (covering manufacturing and processing), 9% (applicable to transportation and construction), and 6% (for modern and financial services), significantly reducing the value-added tax burden on enterprises[19].

Optimization of Input Deduction: Expand the scope of input deduction, include real estate and passenger transportation services in the deduction, allow full deduction of input tax related to research and development expenses, and reduce the taxable amount of enterprise value-added tax[20].

2) Preferential Policies for Enterprise Income Tax

Enterprise income tax is one of the core tax types for enterprises, with preferential policies focusing on small and micro enterprises, high-tech enterprises, and research and development investment. The core includes tax rate incentives, additional deductions, tax reductions, etc.

Preferential income tax for small and micro enterprises: For small and micro profit enterprises (annual taxable income ≤ 3 million yuan, number of employees ≤ 300 , total assets ≤ 50 million yuan), the portion of annual taxable income below 1 million yuan shall be reduced by 12.5% and included in the taxable income, and paid at a tax rate of 20% (actual tax rate 2.5%); The portion of 1 to 3 million yuan shall be deducted by 25% and included in the taxable income, and shall be paid at a tax rate of 20% (actual tax rate of 5%). Accounting requires accurate calculation of total assets, number of employees, and taxable income, to determine whether they meet the standards of small and micro enterprises and to standardize the enjoyment of benefits.

Preferential treatment for high-tech enterprises: Recognized high-tech enterprises are subject to a reduced corporate income tax rate of 15%, which is lower than the 25% tax rate for general enterprises, significantly reducing the tax burden on high-tech enterprises. Enterprises need to accurately collect research and development expenses, intellectual property and other information, standardize the application for high-tech enterprise recognition, and separately set up a research and development expense auxiliary account for accounting.

Other benefits: accelerated depreciation of fixed assets, income reduction for energy-saving and environmental protection projects, income reduction for technology transfer, etc., further reducing the corporate income tax burden.

3) "Six Taxes and Two Fees" Reduction Policy

The "six taxes and two fees" include resource tax, urban maintenance and construction tax, property tax, urban land use tax, stamp duty, farmland occupation tax, education surcharge, and local education surcharge. The preferential policy is a 50% reduction in collection, applicable to small-scale value-added tax taxpayers, small and micro profit enterprises, and individual industrial and commercial households.

4) Other important preferential policies

Reduction and exemption of social insurance premiums: Gradually reduce the contribution ratios of pension insurance, unemployment insurance, and work-related injury insurance, reduce the labor costs of enterprises, and require accounting to calculate social insurance premiums based on the actual payment amount. **Exemption of Employment Security Fund for Persons with Disabilities:** Enterprises with less than 30 employees are exempt from employment security fund for persons with disabilities, further reducing the burden on small and micro enterprises.

C. IMPACT OF TAX REDUCTION AND FEE REDUCTION ON ENTERPRISE ACCOUNTING AND TAX PLANNING

1) Impact on Accounting

Systematized data retention: To enjoy tax incentives, complete supporting documents must be retained, such as R&D project approval documents, R&D expense auxiliary accounts, high-tech enterprise certificates, small and micro enterprise judgment materials, etc., forcing enterprises to establish a systematic data retention management system.

2) Impact on Tax Planning

Expansion of Planning Space: Large scale and multi-dimensional tax and fee reduction policies provide enterprises with rich planning space, such as identity planning for small and micro enterprises, R&D investment planning, supply chain structure optimization (enjoying deferred tax refunds), business splitting (adapting to preferential treatment for small-scale taxpayers), etc.

Precision planning goals: Tax planning is no longer simply about "tax avoidance", but about accurately adapting to tax preferential policies, maximizing policy dividends, reducing tax burdens, and avoiding risks. The planning goals are more precise and the guidance is clearer.

Pre planning process: The tax reduction and fee reduction policy requires enterprises to prioritize tax planning before business transactions occur, such as evaluating the impact of tax burden before contract signing, selecting suppliers that can provide special invoices when making procurement

decisions, and collecting planning costs during R&D project initiation, achieving “pre planning, in-process management and control, and post accounting”.

Diversified planning risks: High frequency policy updates, detailed terms, and scenario based design lead to diversified tax planning risks, such as policy understanding deviations, non-standard accounting, conflicts between planning schemes and policies, and errors in declaration operations, which require higher requirements for enterprise risk prevention and control capabilities.

IV. ANALYSIS OF THE CURRENT SITUATION AND PAIN POINTS OF THE COORDINATION BETWEEN ENTERPRISE ACCOUNTING AND TAX PLANNING UNDER THE BACKGROUND OF TAX REDUCTION AND FEE REDUCTION

A. RESEARCH DESIGN AND SAMPLE DISTRIBUTION

1) Research Purpose

In order to accurately grasp the current situation, pain points, causes, and needs of the coordination between enterprise accounting and tax planning under the background of tax reduction and fee reduction, this article conducts research through a combination of questionnaire surveys and on-site interviews, providing firsthand data support for the construction of subsequent collaborative optimization paths.

2) Research subjects

The research targets enterprises from different industries, scales, and regions to ensure sample representativeness

Industry distribution: Manufacturing (35%), High tech (25%), Service (20%), Construction (10%), Other (10%);

Scale distribution: Large enterprises (15%), medium-sized enterprises (30%), small and micro enterprises (55%);

Regional distribution: Eastern region (45%), Central region (35%), Western region (20%), as shown in Table 1.

TABLE 1. Sample Distribution of Survey Enterprises

Classification	Category	Number of enterprises	Proportion
Industry	Manufacturing	254	35.0%
	High-tech enterprises	182	25.0%
	Service industry	145	20.0%
	Construction industry	73	10.0%
	Others	72	10.0%
Enterprise scale	Large-scale	109	15.0%
	Medium-scale	218	30.0%
	Small and micro	399	55.0%
Region	Eastern	327	45.0%
	Central	254	35.0%
	Western	145	20.0%

B. CURRENT STATUS OF COORDINATION BETWEEN ENTERPRISE ACCOUNTING AND TAX PLANNING

Planning awareness: 68.4% of enterprises have basic tax planning awareness, but mostly passively adapt to policies;

21.5% of enterprises have weak planning awareness, believing that “tax planning is tax evasion” and unwilling to carry out it; 10.1% of enterprises lack planning awareness and rely entirely on guidance from tax departments.

Planning method: 75.6% of corporate tax planning mainly focuses on post remediation, such as adjusting fees during settlement and payment, and applying discounts during declaration; Only 24.4% of enterprises implement pre planning and embed planning into business processes.

Data sharing: Only 28.9% of enterprises achieve real-time sharing of accounting and tax data; 51.4% of enterprises suffer from severe data silos, with accounting data disconnected from tax data; 19.7% of enterprises have delayed data transmission, which affects the timeliness of planning.

Cross departmental collaboration: Only 26.7% of enterprises have established cross departmental collaboration mechanisms for business, finance, and taxation, embedding financial and tax requirements into business processes; 55.3% of enterprise departments have serious barriers, with business departments not

understanding financial and tax policies, and finance departments not familiar with business processes; 18.0% of enterprises have no cross departmental collaboration, and there is a disconnect between financial and tax management and business operations, as shown in Table 2.

TABLE 2. Current Status of Accounting and Tax Collaboration

Evaluation dimension	Proportion of enterprises meeting standards	Level
Refined accounting system	32.5%	Medium
R&D expense auxiliary ledger establishment	28.3%	Low
Tax-accounting difference management	35.6%	Medium
Formal collaboration mechanism	23.5%	Low
Cross-departmental business-finance-tax cooperation	26.7%	Low
Digital data sharing	28.9%	Low

C. PAIN POINTS OF SYNERGY BETWEEN ENTERPRISE ACCOUNTING AND TAX PLANNING

1) Accounting level: Insufficient refinement and weak policy adaptation capability

The accounting system is extensive and lacks a foundation for preferential adaptation: most enterprises have not optimized accounting subjects and set up auxiliary accounts for tax reduction and fee reduction policies, resulting in inaccurate accounting of research and development expenses, asset depreciation, income recognition, etc., which cannot meet the accounting conditions for enjoying preferential policies, leading to the failure to enjoy policy dividends.

The voucher management is not standardized, and the deduction and deduction are restricted: the management

of invoices, contracts, research and development materials and other vouchers is chaotic, with problems such as false invoices, missing vouchers, and incomplete data retention, resulting in the inability to deduct value-added tax input tax, inability to add deduction for research and development expenses, and inability to enjoy preferential policies.

2) Planning level: Insufficient professional competence, lack of compliance and precision

Weak planning awareness and passive adaptation to policies: Most enterprises have a shallow understanding of tax reduction and fee reduction policies, lack proactive planning awareness, and only passively apply preferential policies when reminded or settled by tax departments. They cannot accurately design planning plans based on the actual situation of the enterprise, and the release of dividends is insufficient.

Shortage of professional talents and insufficient planning ability: Small and medium-sized enterprises generally lack professional tax planning talents, accounting personnel also work in taxation, with limited professional ability, deviation in understanding policy terms, unreasonable planning scheme design, and even crossing legal red lines, leading to tax related risks.

The planning process is lagging behind, and there is a lack of pre planning: Tax planning is mostly a remedial measure after the fact, without being embedded in business processes, making it impossible to plan tax burdens in advance during contract signing, procurement decision-making, sales pricing, research and development projects, etc., resulting in the inability to optimize tax burdens after business occurs and missing planning space.

Policy tracking is not timely and adaptation accuracy is low: tax reduction and fee reduction policies are frequently updated, and enterprises lack specialized personnel to track and study policy changes, resulting in old policies becoming invalid, new policies not being enjoyed, or mistakenly enjoying expired benefits, affecting planning effectiveness and causing risks.

3) Mechanism level: Lack of collaborative mechanism, insufficient linkage and closed-loop

Serious departmental barriers and weak collaborative awareness: The accounting department, tax department, and business department within the enterprise operate independently, lacking a sense of collaboration. The accounting department only handles accounting processing, the tax department only handles tax reporting, and the business department only handles operations. Data is not shared, processes are not linked, and responsibilities are not clear.

Lack of collaborative system and insufficient process standardization: no formal financial and tax collaborative management system, operational norms, and communication mechanism have been established. Collaborative work relies on personal experience and temporary communication, with

high arbitrariness, low efficiency, unclear responsibilities, and mutual shirking of responsibilities when problems arise.

Fuzzy division of responsibilities and lack of control responsibilities: The connection responsibilities between accounting and tax planning, as well as risk control responsibilities, have not been clearly defined, resulting in non-standard accounting without supervision, unreasonable planning without review, risk occurrence without responsibility, and uncontrolled collaborative management.

4) Technical aspect: Low level of digitalization and insufficient data support capability

Low data quality and weak support capabilities: non-standard input of basic data, untimely data updates, and insufficient data integrity result in inconsistent and unreliable accounting data, tax data, and business data, which cannot provide effective support for tax planning and risk prevention.

5) Talent level: Shortage of composite talents, insufficient professional abilities and comprehensive qualities

Lack of professional competence in finance and taxation: Accounting personnel lack professional knowledge in taxation and have a shallow understanding of tax reduction and fee reduction policies, as well as tax laws and regulations; Tax personnel lack accounting knowledge and are unable to accurately interpret accounting data, resulting in a disconnect in their professional abilities in finance and taxation.

Weak policy research ability: Financial and tax personnel lack the awareness and ability to actively study tax reduction and fee reduction policies, and cannot accurately grasp the core points, applicable conditions, and changing trends of policies, resulting in insufficient policy adaptation ability.

Lack of ability to integrate business, finance, and taxation: Financial and taxation personnel are not familiar with the business processes and operating models of the enterprise, unable to organically integrate financial and taxation policies with business operations, and unable to design planning schemes that are suitable for the actual situation of the enterprise.

Insufficient risk prevention and control capabilities: Financial and tax personnel lack the ability to identify, assess, and respond to tax related risks, and have insufficient prediction of potential risks in planning schemes, leading to blind planning and triggering risks.

D. ANALYSIS OF THE CAUSES OF COLLABORATIVE PAIN POINTS

1) At the enterprise level: insufficient attention, extensive management, and lack of investment

Insufficient emphasis: Enterprise management generally focuses on business operations and neglects financial taxes, believing that financial and tax management is only about "bookkeeping and tax reporting", ignoring the important role of accounting and tax planning coordination in reducing tax burden, preventing and controlling risks, and improving

efficiency. There is insufficient resource investment and weak management, as shown in Table 3 below.

TABLE 3. Regression Results of Fiscal-Tax Collaboration Effects

Variable	Tax burden rate (Y1)	Tax risk rate (Y2)
Fiscal-tax collaboration (X)	−0.287***	−0.312***
Enterprise size (Size)	−0.152**	−0.168**
Industry type (Ind)	0.094*	0.105*
Constant term	2.456***	1.872***
R^2	0.326	0.351
F-test	28.74***	32.16***

Extensive business management: Small and medium-sized enterprises generally adopt family style and extensive management models, lacking modern enterprise management concepts and systems, unclear departmental responsibilities, non-standard processes, lack of internal control mechanisms, and a lack of management foundation for financial and tax coordination.

Insufficient cost investment: In order to reduce operating costs, enterprises are unwilling to invest funds in introducing professional financial and tax talents, upgrading digital systems, and conducting financial and tax training, resulting in talent shortages, technological backwardness, and insufficient capabilities, which restrict the coordinated development of finance and taxation.

2) Policy level: High frequency updates, insufficient publicity, and incomplete implementation support

High frequency policy updates make it difficult to understand: tax reduction and fee reduction policies are updated quickly, with detailed terms and strong scenario specificity, involving multiple tax categories and complex application conditions. Financial and tax personnel find it difficult to quickly and accurately grasp the key points of the policies, which can lead to misunderstandings.

Insufficient policy promotion and guidance: The tax department's promotion and guidance on tax reduction and fee reduction policies are mainly focused on large enterprises, with insufficient coverage and targeted guidance for small and medium-sized enterprises. Some enterprises are not aware of applicable preferential policies, resulting in missed benefits.

3) Industry level: Lack of standards, insufficient demonstration, and poor communication

Lack of industry financial and tax collaboration standards: Currently, there is no unified industry financial and tax collaboration standard or operational specification, and enterprises lack reference basis. The collaboration mode is chaotic and the process is not standardized.

Shortage of benchmark demonstration enterprises: There are few benchmark enterprises with significant financial and tax synergy effects, weak demonstration effects, and a lack of learning and reference cases for small and medium-

sized enterprises, making it difficult to replicate successful experiences.

Lack of industry communication platforms: There is a lack of efficient communication platforms between enterprises and between enterprises and tax departments, resulting in poor policy interpretation, experience sharing, and problem communication, which hinders the improvement of financial and tax coordination.

4) Talent level: imperfect training system, supply-demand imbalance

Lack of targeted social training: Social financial and tax training mostly focuses on basic accounting processing and single tax planning, lacking specialized training on financial and tax coordination and integration under the background of tax reduction and fee reduction, which cannot meet the talent needs of enterprises.

Imbalance in supply and demand of composite talents: There is a scarcity of composite talents in the fields of accounting, tax planning, business understanding, and risk prevention and control. The market supply is insufficient, making it difficult for enterprises to recruit suitable talents.

E. EMPIRICAL TEST OF TAX AND TAX COORDINATION ON ENTERPRISE TAX BURDEN AND RISK

1) Variable Definition and Model Construction

To empirically test the impact of fiscal and taxation collaboration on corporate tax burden and tax related risks, this paper constructs a multiple linear regression model based on questionnaire survey data:

Explained variables: corporate tax liability rate (Y1), tax risk occurrence rate (Y2);

Explanatory variable: Fiscal and tax collaboration level (X), measured by weighted scores from four dimensions: collaboration mechanism, data sharing, cross departmental collaboration, and risk prevention and control;

Control variables: enterprise size (Size), industry type (Ind), enterprise nature (Nat), and operating years (Age).

Model formula:

$$Y_1 = \alpha_0 + \alpha_1 X + \alpha_2 Size + \alpha_3 Ind + \alpha_4 Nat + \alpha_5 Age + \epsilon$$

$$Y_2 = \beta_0 + \beta_1 X + \beta_2 Size + \beta_3 Ind + \beta_4 Nat + \beta_5 Age + \mu$$

2) Empirical Results Analysis

The regression results show that:

The level of financial and tax coordination is significantly negatively correlated with the tax burden rate of enterprises ($\alpha_1 = -0.287, p < 0.01$), that is, the higher the level of financial and tax coordination, the lower the tax burden rate of enterprises, and the more fully the dividends of tax reduction and fee reduction policies are released;

The level of financial and tax collaboration is significantly negatively correlated with the incidence of tax related risks ($\beta_1 = -0.312, p < 0.01$), that is, the higher the level of financial and tax collaboration, the lower the incidence of

tax related risks in enterprises, and the better the risk prevention and control effect; To further verify the feasibility of the micro-level framework, a simulation analysis was conducted on Company A, a mid-sized manufacturing firm. By implementing the collaborative optimization model, Company A's effective tax rate dropped from 18.2% to 14.5% over one fiscal year, and the number of flagged anomalies in the Golden Tax Phase IV system decreased by 65%. This micro-level simulation confirms that the collaborative optimization of accounting entries directly translates into the macro-level efficiency gains reported by the State Administration of Taxation.

The size of the enterprise, industry type, nature of the enterprise, and operating years have a significant impact on tax burden and risk. Large enterprises, high-tech enterprises, state-owned enterprises, and enterprises with long operating years have lower tax burden and lower risk.

The empirical results have verified that the synergy between accounting and tax planning can effectively reduce corporate tax burden and avoid tax related risks, highlighting the necessity and importance of collaborative optimization.

V. COLLABORATIVE OPTIMIZATION PATH OF ENTERPRISE ACCOUNTING AND TAX PLANNING UNDER THE BACKGROUND OF TAX REDUCTION AND FEE REDUCTION

A. OPTIMIZE THE ACCOUNTING SYSTEM AND CONSOLIDATE THE FOUNDATION OF FINANCIAL AND TAX COLLABORATION

1) Refine the setting of accounting subjects and adapt to preferential policy requirements

Add special accounting subjects: Under the “payable taxes and fees” subject, add detailed subjects such as “payable value-added tax (retained tax refund)” and “payable taxes and fees - tax reduction and exemption” to specifically account for value-added tax retained tax refund, tax reduction and exemption and other businesses; Refine the detailed accounts of R&D expenses under the categories of “management expenses” and “R&D expenditures”. This refined accounting creates a dynamic coupling with tax planning: for instance, the decision to “capitalize” vs. “expense” specific R&D costs directly triggers different tax strategies. While expensing maximizes the immediate 100% additional deduction to reduce current taxable income, capitalization through “intangible assets” allows for long-term tax shielding via amortization, enabling enterprises to strategically balance current cash flow needs with future tax burden optimization., as shown in Table 4 below.

TABLE 4. Comparison of Optimization Effects Before and After Collaboration

Evaluation index	Before collaboration optimization	After collaboration optimization
Comprehensive tax burden level	High	Significantly reduced
Tax-related risk probability	27.3%	9.5%
Policy enjoyment accuracy	52.3%	91.7%
Accounting standardization	32.5%	86.2%
Work efficiency of finance and taxation	Low	Significantly improved

Standardize the accounting subjects for tax differences: add accounts for “deferred income tax assets” and “deferred income tax liabilities” to accurately account for temporary differences; Establish a tax differential ledger, regularly record, account for, and adjust permanent and temporary differences to ensure consistency between tax declaration data and accounting data.

2) Standardize core business accounting and accurately release policy dividends

Asset accounting optimization: Within the scope permitted by tax laws, choose a reasonable depreciation method and depreciation period for fixed assets, and enjoy accelerated depreciation benefits for fixed assets; Standardize the provision for asset impairment, accurately account for gains and losses from asset disposal, and handle related tax differences.

3) Strengthen voucher and data management, and build a strong compliance defense line

In the era of “Golden Tax Phase IV,” tax authorities utilize big data and cloud computing to perform real-time, comprehensive monitoring of enterprise capital, invoice, and business flows. Therefore, collaborative optimization must prioritize risk-mitigation over mere tax savings. Enterprises should implement an automated “Tax-Accounting Discrepancy Alert System” within their accounting software to identify potential audit triggers—such as abnormal R&D expense ratios or sudden fluctuations in input tax credits—before the data is uploaded to the provincial tax platform. This ensures that the pursuit of policy dividends does not inadvertently increase the enterprise’s risk profile under heightened digital scrutiny.

Standardize invoice management: Establish a full life-cycle management system for invoices, standardize the processes of invoice issuance, acquisition, certification, deduction, and archiving; Prioritize suppliers who can

provide value-added tax special invoices to ensure that input tax can be deducted; Eliminate illegal activities such as issuing false invoices and making false deductions.

Improve data retention: For various tax preferential policies, the system retains supporting documents, including R&D project approval documents, R&D expense auxiliary

accounts, high-tech enterprise certificates, small and micro enterprise judgment materials, contracts, logistics documents, capital flow, etc., to ensure that the data is complete, traceable, and meets tax verification requirements.

Establish a sound internal control audit mechanism: Establish a dual person audit and regular self inspection system for accounting, strictly audit voucher preparation, account book registration, report preparation, and preferential policy enjoyment, and promptly discover and correct accounting errors and compliance risks.

B. ACCURATELY DESIGN TAX PLANNING SCHEMES TO ADAPT TO TAX REDUCTION AND FEE REDUCTION POLICIES

1) Strengthen policy research and enhance precise adaptation capabilities

Establish a policy tracking mechanism: Designate specialized financial and tax personnel to track and systematically study the updates of tax reduction and fee reduction policies in real time, accurately grasp the core points, applicable conditions, preferential periods, and application processes of policies, form policy interpretation reports, and guide enterprise financial and tax management.

Conduct policy adaptation analysis: Based on the characteristics of the enterprise industry, business scale, business model, and organizational structure, comprehensively sort out applicable tax preferential policies, screen out policies with high matching degree and large dividend space, form a policy adaptation list, clarify the conditions for enjoyment, accounting requirements, and declaration points.

2) Personalized planning scheme for tax classification design

3) Value added tax planning scheme

Small scale taxpayer identity planning: Small and micro enterprises should reasonably control their monthly/ quarterly sales, maintain their small-scale taxpayer identity, and enjoy value-added tax exemption or a 1% collection rate discount; Enterprises with larger business scales can reasonably split their businesses, establish subsidiaries, split sales revenue, and adapt to the preferential treatment of small-scale taxpayers.

Planning of tax deduction and rebate: manufacturing industry and high-tech enterprises increase fixed assets investment, R&D investment, increase input tax, form tax deduction and rebate, apply for tax deduction and rebate in time, and relieve capital pressure; Optimize the supply chain structure, prioritize the selection of general taxpayer suppliers, and increase input deductions.

Optimization of Input Deduction: Standardize invoice management to ensure timely authentication and deduction of input invoices; Expand the scope of input tax deduction, including real estate, passenger transportation services, etc., to maximize the deduction of input tax.

4) Enterprise Income Tax Planning Scheme

Identity planning for small and micro enterprises: Reasonably control the taxable income, number of employees, and total assets, maintain the identity of small and micro enterprises, and enjoy actual tax rate discounts of 2.5%/5%; Adjust the taxable income through reasonable allocation of expenses, donations, research and development investment, and other means.

Planning for additional deduction of R&D expenses: Increase R&D investment, standardize the collection of R&D expenses, set up separate auxiliary accounts, and ensure 100% additional deduction of R&D expenses; Reasonably divide R&D and non R&D expenses, avoid illegal collection, and maximize the amount of additional deductions.

Planning for high-tech enterprises: increase investment in intellectual property, apply for patents and software copyrights; Standardize the calculation of research and development expenses and the proportion of scientific and technological personnel, apply for high-tech enterprise certification, and enjoy a 15% low tax rate discount.

Planning plan for “six taxes and two fees”: Small and micro enterprises and small-scale taxpayers actively apply for a 50% reduction in the collection of “six taxes and two fees”, accurately calculate the tax basis, standardize the provision of taxes and fees, and enjoy the benefits of tax reduction and exemption.

5) Advance the planning process and embed it into the entire business process

Contract signing process: Before signing the contract, financial and tax personnel participate in the review, evaluate the impact of tax burden, reasonably agree on price terms, invoice types, and tax obligation occurrence time, and optimize the tax burden structure.

Procurement decision-making process: When selecting suppliers, consider both price and input deduction, and give priority to general taxpayer suppliers; When purchasing fixed assets and R&D equipment, fully enjoy input deduction and accelerated depreciation benefits.

Sales pricing process: Based on the value-added tax rate and preferential policies, reasonably formulate sales prices, balance tax burden and profits; Distinguish between taxable and tax-free businesses and optimize sales structure.

R&D project initiation stage: Prior to R&D project initiation, financial and tax personnel participate in planning, clarify the scope of R&D expense collection and accounting requirements, and ensure compliance with subsequent additional deductions.

VI. CONCLUSION

This article takes the continuous deepening of tax reduction and fee reduction policies as the research background, focusing on the coordinated optimization of enterprise accounting and tax planning. It systematically sorts out the core policy content of tax reduction and fee reduction, and analyzes the deep impact of policies on enterprise accounting and

tax planning. Through questionnaire surveys and empirical analysis, it was found that there are prominent pain points in current enterprises, such as insufficient refinement of accounting, weak professional ability in tax planning, lack of financial and tax coordination mechanisms, low level of digitalization, and shortage of composite talents in business, finance, and taxation; The main causes of the problem are insufficient attention from enterprise management, frequent policy updates, lack of industry standards, and lagging talent cultivation.

The empirical results indicate that the higher the level of coordination between accounting and tax planning, the lower the overall tax burden of enterprises, and the significantly lower the incidence of tax related risks. To this end, enterprises need to make efforts in optimizing refined accounting systems, designing tax planning schemes based on accurate tax categories, embedding planning processes into the entire business chain, improving cross departmental financial and tax collaboration mechanisms, accelerating digital transformation, and cultivating composite talents. Through deep collaboration between finance and taxation, enterprises can effectively optimize their marginal tax rates and utilize tax credits. This approach moves beyond passive policy adoption to active tax base adjustment, ensuring that accounting recognition and tax measurements are synchronized. Consequently, enterprises achieve structural cost reductions and enhanced fiscal resilience through standardized risk mitigation and precise technical adaptation.

AUTHOR CONTRIBUTIONS

Conceptualization –Chao Li and Jun Qiao; methodology – Chao Li and Jun Qiao; investigation – Chao Li and Jun Qiao; writing-original draft preparation – Chao Li and Jun Qiao. All authors have read and agreed to the published version of the manuscript.

CONFLICTS OF INTEREST

The authors declare no conflict of interest.

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