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Research on the Development Model and Social Value of Fiscal and Taxation Certification Consulting Agencies in the Information Age

(Thesis submitted for the degree of Executive Doctorate in Business
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ABSTRACT

On the basis of reviewing the literature at home and abroad, the thesis clarifies the research direction and focus, and determines the structure of the thesis. Secondly, the paper defines the concepts of information technology, fiscal and taxation certification consulting agencies, clarifies its business connotation, expounds the relevant economics and management theory, and lays the foundation for the later research.

Thirdly, the paper analyzes the current development status of China's fiscal and taxation certification consulting agencies from the aspects of the number of institutions, operating income, profit, number of employees and tax masters; Analyzes the problems of fiscal and taxation certification consulting agencies from the aspects of small scale, insufficient independence, insufficient standard operation, serious business homogeneity, low level of informationization, and lack of high-end professional talents; Finally analyze the market investigation conclusions of fiscal and taxation certification consulting agencies.

Fourth, the paper holds that the challenges faced by fiscal and taxation certification consulting agencies are: the statutory business is reduced, the tax-related professional services market is fully open, the impact of artificial intelligence on the structural business is increasing, the market competition is increasingly fierce; At the same time, fiscal and taxation certification consulting agencies are also facing huge development opportunities, including: the opening of personal tax services, a broad market for e-commerce tax services, the implementation of government-purchased for tax-related professional services, and the public's awareness of tax payment in accordance with the law will gradually upgrade, which will increase the market demand.

Fifth, the paper holds that the impact of information on fiscal and taxation certification consulting agencies mainly includes: improving the business efficiency of tax reporting agents, changing the content of fiscal and tax advisory, subverting tax-related service technology, improving the accuracy of fiscal and tax information, reducing the demand for traditional posts, realizing the sharing of fiscal and tax information, therefore, the fiscal and taxation

certification consulting agencies should actively speed up the process of informationization.

Sixth, the paper analyzes the development model, transformation path and social value of the fiscal and taxation certification consulting agencies under the information age. Aiming at the new information technology, the paper puts forward two models: "artificial intelligence plus" and "industry, finance and tax integration sharing platform". According to the development model, the paper puts forward the transformation path of enhancing online communication, developing tax risk assessment business, developing tax declaration all-agency business, realizing diversified operation, promoting integration and development with accounting firms and law firms. And the paper thinks that in the information age, fiscal and taxation certification consulting agencies can play an important social value, this including better protection of taxpayers' rights and interests, to promote the transformation of tax authorities duties, to participate in tax-related publicity, to promote the healthy development of social intermediaries, to help better play the role of tax adjustment.

Finally, the paper holds that the government should issue *the Tax-Related Agent Law*, raise the level of tax service informatization, increase tax publicity, purify the tax market environment, implement government-purchased for tax-related professional services to a greater extent; Fiscal and taxation certification consulting agencies should strengthen investment in information construction, implement information marketing strategies, improve practitioners' professionalism, build a tax information security protection system, and promote internal organizational changes; From the perspective of taxpayers, it is necessary to establish the concept of paying taxes in good faith according to the law, improve awareness of rights protection, eliminate prejudice against fiscal and taxation certification consulting agencies, consume tax intermediary services rationally, and build a dynamic demand feedback mechanism for taxpayers.

Key Words: Informatization; Fiscal and taxation certification consulting agencies; Development model; Transformation path; Social value

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