

Research on the Impact of Tax Digitalization Upgrade on Enterprise Tax Compliance

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Abstract

With the rapid development of the Internet, cloud computing, big data and other new generation information technologies, the digital economy has emerged as a new force, becoming an important engine leading the scientific and technological revolution and industrial reform, driving economic growth, and even becoming the core force influencing the global competition pattern. With the rapid development of the digital economy, China has also actively explored institutional measures to improve the tax compliance of taxpayers. This article is based on the satisfaction survey data of large-scale tax services by tax authorities in Anhui Province, combined with survey questionnaires, to investigate whether the digital upgrading of taxation affects the level of corporate tax compliance. The research results are as follows: Tax service satisfaction has a significant positive effect on the level of corporate tax compliance, specifically manifested as the higher the cognitive, emotional, and volitional satisfaction of tax services, the higher the level of corporate tax compliance. According to the research findings, it is necessary to continuously optimize cognitive services, emotional services, and volitional services in tax management in the future, timely investigate and track the psychological dynamics of taxpayers, and continuously promote tax compliance.

Keywords

Tax Compliance; Digital Upgrading of Taxation; Information Technologies.

1. Introduction

1.1. Research Background

The report of the 20th National Congress of the Communist Party of China clearly pointed out that during the 14th Five Year Plan period, we should accelerate the construction and development of the digital economy, deeply integrate the digital economy with the real economy. To promote Chinese path to modernization, the development of digital economy is an important engine, providing strong technical support for the construction of digital China. In the "Research Report on the Development of China's Digital Economy (2023)" released by the China Academy of Information and Communications Technology in April 2023, it was pointed out that in 2022, the scale of China's digital economy exceeded 50 trillion yuan, with a nominal year-on-year growth of 10.3%, accounting for 41.5% of GDP. The rapid development of the digital economy has led to new business models exhibiting characteristics such as liquidity and virtuality, which have had a certain impact on tax collection and management. At the same time, it has brought huge challenges, thus having a certain impact on tax compliance. Tax compliance refers to the degree to which taxpayers demonstrate compliance with the law in paying taxes, influenced by their subjective psychological state. It is one of the important indicators for the country to measure the quality and efficiency of tax collection and management. Improving tax compliance among taxpayers can ensure national fiscal revenue and play a crucial role in

achieving tax fairness and justice as well as national macroeconomic policy goals. Therefore, how to improve tax compliance remains a hot topic in various sectors of society. However, with digital upgrading, traditional tax collection and management methods cannot provide a deeper promotion for taxpayers' tax compliance awareness. Only by achieving digital and intelligent breakthroughs in tax governance can we comprehensively promote the digital upgrading of tax collection and management, significantly reduce collection costs, and promote an increase in social tax satisfaction and tax compliance.

In the era of "Golden Tax", digitization, intelligence, and intelligence have become the hallmarks of the times. The digital upgrading of taxation provides strong technical support for tax collection and management, thereby regulating social tax behavior and improving tax compliance. The Yearbook of China's Tax Inspection (2022) shows that 2022 will inspect 202700 false enterprises, and recover taxes of up to 7 billion yuan. 903 of the 8339 suspect who have taken compulsory measures will surrender to the crime. Compared with 322300 false enterprises in 2021, the number of illegal criminals will decline significantly. In the context of the development of the digital economy, tax inspections will also enter the digital era. The "Golden Tax Phase IV" will be launched in various parts of the country to promote the launch of digital invoices and achieve "digital tax". This will improve the transparency of data for enterprises and residents, enhance tax risks, and promote tax compliance among taxpayers.

In summary, the digital upgrading of taxation is still a development stage in China, with broad development space. Flexibly applying new technologies such as big data and the Internet of Things in the digital era to tax systems, collecting, summarizing, integrating, and utilizing information and resources from all parties, will improve tax collection and management efficiency, enhance tax compliance, and build more positive tax collection and payment relationships.

1.2. Research Meaning

1.2.1. Theoretical Significance

Enterprises are the largest subject of national taxation and the focus of tax inspections. Through the digital upgrading of the tax system, the level of tax collection and management can be improved, and the optimization of corporate governance and the rational allocation of resources can be promoted, thereby improving tax compliance. This article takes the context of the development of the digital economy as a starting point to discuss the impact of tax digitization upgrading on corporate tax compliance. Through the research in this article, on the one hand, it provides a theoretical summary of the lack of standardization in the smart tax collection and management system due to the late start of digitalization in tax collection and management, and on the other hand, it discusses the improvement of tax compliance and optimization of tax collection and management from the perspective of tax digitalization upgrading and enterprises, enriching the relevant theoretical research on tax compliance and tax collection and management.

1.2.2. Realistic Meaning

The digitization and virtualization of enterprise business greatly increase the difficulty of tax collection and management by tax authorities. As one of the main entities of the digital economy, enterprises occupy half of the market and are an important component of China's digital economy. This article analyzes the changes and influencing factors that will occur in corporate tax compliance under the background of tax digitization upgrading. Based on this, relevant suggestions are proposed for tax digitization to optimize the tax collection and management system and reduce the spatial scope of corporate tax evasion, which has practical significance. At the same time, provideg solutions for various non compliant behaviors of enterprises in the era of digital upgrading from the perspective of tax collection and management, and

constructing a beautiful blueprint for the digital economy and sustainable development of enterprises.

1.3. Current Research Status at Home and Abroad

1.3.1. Research on Foreign Literature

Taxation always comes with the issue of tax compliance. When tax authorities collect taxes, taxpayers must comply with the law and pay taxes in accordance with the law. Tax compliance can be said to be a companion state of taxation. However, systematic research on tax compliance began in Western countries in 1960. In 1972, foreign scholars first proposed the theory of tax compliance in publicly published journals and constructed the A-S model (Michael G. Allingham Agnar. Sandmo, 1972). In the following decade, the Federal Revenue Service (IRS) conducted a series of systematic studies on tax compliance, bringing tax compliance issues into the public eye and gaining attention. Tax compliance has become a measure of tax administration.

The tax payment relationship between tax authorities and taxpayers is an important factor affecting tax compliance. In the research of foreign scholars, it has been proposed that tax inspections conducted by tax authorities without specific rules can effectively improve the tax compliance of taxpayers (Kirchle, 2001). The level of trust that taxpayers have in tax authorities and the power they possess will affect their level of tax compliance (Gaetano Lisi, 2014).

With the development of technology, countries around the world have begun the process of digitizing taxation, and digitalization remains a global trend. The digitalization process has had a significant impact on industry and society, causing widespread discussion among various sectors of society (Parbianinen, 2017). According to the previous discussion, the trust and rights between tax authorities and taxpayers have a significant impact on tax compliance. The factors that influence the trust and rights between the two include the satisfaction of taxpayers with tax services provided by tax authorities, the procedural justice of tax authorities towards tax non-compliance behavior, the control of corruption, and the efficiency of tax administration (Torgler, 2007; Feld&Frey, 2007; Daude, Gutierrez, Melguizo, 2012). Disclosing this information to the public is the key to gaining trust. Therefore, fiscal transparency can enable taxpayers to have a clearer understanding of the use of public resources and the fairness of tax systems (International Monetary Fund, 2018). The transparency of finance improves the taxpayer's understanding of the tax authorities' information on the Internet, and at the same time makes the taxpayer realize the importance of obtaining high-quality information to improve tax compliance (Reis Mourao, 2021).

With the advent of the digital age, the means of disclosing tax information are constantly increasing. Traditional tax collection and management methods are insufficient to meet the needs of digital upgrading of taxation. This requires the support of national governments in terms of funding, technology, and systems to narrow the "digital divide" in cognition and means generated by the digital economy era (Su et al., 2017). The tax collection and management system heavily relies on the ecological environment, but some people believe that digital taxation cannot bring better development (Kochanova, 2020). However, more research has shown that digital taxation is a system suitable for the digital ecosystem, which has a strong dependence on tax authorities and participants outside of tax authorities (Petutschig, 2017).

Most foreign literature studies have shown (Alm, Torgler, 2011; Al Taffi, Abdul Jabbar, 2016; Kotakorpi, Laamanen, 2016) that the higher the satisfaction of corporate tax services, the higher the level of corporate tax compliance. Related scholars (Kirchler et al., 2008; Kastlunger et al., 2013) have also combined economic and psychological methods to propose a "landslide" framework for tax compliance, thereby exploring from a behavioral economics perspective that tax service satisfaction may be more favorable for taxpayers' tax compliance compared to rigid administrative enforcement. The "Landslide" framework theory distinguishes between the

concepts of "voluntary tax compliance" and "mandatory tax compliance": "voluntary tax compliance" depends on the "trust" of both taxpayers and tax authorities, while "mandatory tax compliance" depends on "authority". Tax authorities need to achieve high levels of tax compliance through high-level coercion (i.e. control and punishment) and high-level trust (i.e. support and communication) (Muehlbacher et al., 2011), in order to avoid a compliance "landslide" effect caused by either party's shortcomings.

1.3.2. Domestic Literature Research

Inspired by foreign scholars, Chinese scholars have also begun to focus on using behavioral economics methods to study the relationship between taxpayer psychology and tax compliance behavior since the 21st century. In terms of theoretical research, Su Zhongyue and Xiang Jing (2007) analyzed the relationship between taxpayer psychology and taxpayer compliance based on psychological self-control theory and fairness theory; Scholars such as Gu Cheng (2012) explored the concept and measurement of tax ethics; Zhao Lei (2016) summarized a social psychological analysis framework for tax compliance behavior from three aspects: the social thinking of tax subjects, the social impact of tax compliance, and the social relationships of taxation. In terms of empirical research, Chen Jinbao and Lu Kun (2010) measured the tax compliance awareness of enterprises in Beijing through quantitative analysis based on a survey questionnaire. They found that the most important factors affecting tax compliance awareness were social influence, government services, and tax management measures in order, while the complexity of the tax system and the cost of tax compliance were not important; Based on taxpayer questionnaire data, He Qing and Guo Jie (2018) constructed a structural equation model of the relationship between tax services, taxpayer satisfaction, and tax compliance, revealing the path of how tax services affect tax compliance. They proposed that good tax services can improve taxpayers' emotional and loyal compliance, and that improving taxpayer satisfaction with tax services is an important path for current tax authorities in China to promote the degree of tax compliance among taxpayers. Song Liying and Zhang Anqin (2020) used survey data from the China Comprehensive Social Survey (CGSS) to empirically examine the impact of public service satisfaction on natural person tax compliance and reached a positive conclusion.

The digital upgrade of tax collection and management improves the information environment and alleviates agency problems, reduces the risk of earnings management and stock price collapse, governs related party transactions of enterprises, and increases the level of enterprise risk-taking. Ouyang Jie et al. (2023) found that the digital upgrade of tax collection and management will reduce the impact on the investment structure of enterprises, especially on the investment of labor-intensive enterprises. Li Yan et al. (2020) found that the digital upgrading of tax collection and management has no significant impact on the overall value-added tax burden of enterprises, but significantly reduces the tax burden gap between enterprises and improves the fairness of the tax payment environment.

1.4. Innovation and Shortcomings

The innovation of this article lies in the background of the digital economy, studying the impact of tax digitization upgrading on corporate tax compliance, and obtaining the impact of the digital economy on tax compliance. From the perspective of practical problem-solving, summarizing the experience of tax digitization, combined with advanced domestic and foreign experience, providing relevant paths for improving corporate tax compliance and enhancing tax collection and management by tax authorities.

The shortcomings of this article lie in insufficient sample data and limitations of sampling surveys. Due to the difficulty in obtaining financial data for some companies, the research object of this article is only listed companies. Therefore, conducting research solely on listed companies may lead to an insufficient scope of investigation. In addition, due to subjective

factors and practical limitations in the selection of questionnaires, there may be omissions and deficiencies in the analysis and selection of questionnaire data in this article. These shortcomings may lead to bias in the investigation results and affect the reliability of the conclusions.

2. Conceptual Definition and Theoretical Basis

Tax compliance refers to the act of taxpayers correctly fulfilling their tax obligations in accordance with tax laws, regulations, and policies. Corresponding to tax compliance is tax evasion, which refers to any activity that can clearly reduce the tax burden on enterprises, covering completely legal and gray area tax reduction activities (Dyrenge et al., 2008). In theory, both tax evasion and tax avoidance aim to reduce tax payments, and the biggest difference between the two lies in their legality. However, in practice, due to the vague definition of legality, concepts such as tax evasion and avoidance are often used interchangeably in research (Tian Binbin and Fan Ziyang, 2018), and some literature also collectively refers to tax evasion and avoidance as radical tax behavior. The COM-B (capability opportunity motivation behavior) theory proposed by behaviorist Michie et al. (2011) can provide a research framework for studying corporate tax decision-making behavior. This theory holds that the occurrence or change of any behavior of an organization or individual is determined by three factors: ability, opportunity, and motivation. Among them, ability refers to the possibility of effectively completing or changing a certain behavior; Opportunity refers to the situational factors that drive or hinder a certain behavior, that is, whether the environmental conditions in which the behavior is carried out can provide corresponding opportunities for the behavior to occur or change; Motivation refers to the main source of motivation and guidance for engaging in a certain behavior.

Firstly, from the perspective of the ability factors of enterprises to implement aggressive tax behavior, under the framework of information asymmetry theory, the information asymmetry between tax collectors and payers is one of the difficulties in tax administration, and obtaining sufficient information flow is the core of achieving tax administration (Pomeranz, 2015). Therefore, the ability of enterprises to implement tax radical behavior lies in increasing the uncertainty and asymmetry of information, in order to reduce the exposure probability of tax radical behavior. It has been confirmed in literature that corporate management is not willing to convey important information to market participants that can support their tax evasion activities (Liu Xing and Ye Kangtao, 2013; Balakrishnan et al., 2019). Therefore, the more severe the problem of information asymmetry, the stronger the management's ability to implement radical taxation.

Secondly, from the analysis of the opportunity factors for enterprises to implement aggressive tax behavior, the tax avoidance agency theory suggests that the institutional arrangement of separating ownership and management rights in modern companies leads to agency conflicts between shareholders and management. Based on this, management is more likely to implement tax evasion by constructing complex and covert trading activities to achieve more private benefits such as on-the-job consumption and inefficient investment (Liu Xing and Ye Kangtao, 2013; Liao Xinxin and Liu Yunguo, 2016). However, effective governance mechanisms can help curb management's opportunistic behavior based on radical taxation (Desai and Dharmapala, 2009). Therefore, when the effectiveness of internal governance mechanisms in enterprises is insufficient, management will have more opportunities to implement aggressive tax actions.

Finally, in terms of the motivational factors for enterprises to implement tax radical behavior, the cash flow effect theory of tax avoidance suggests that taxation is an important cost expenditure for enterprises, and tax radical activities can reduce the tax burden of enterprises

and increase their net profit after tax. Therefore, alleviating financial pressure is an important motivation for enterprises to implement tax avoidance strategies (Beck et al., 2014). Previous empirical evidence suggests that tax avoidance is an important endogenous financing approach (Edwards et al., 2016), and companies with strong financing constraints typically adopt more aggressive tax strategies to reduce cash outflows and increase cash holdings (Law and Mills, 2015). Therefore, when companies face more financing difficulties or financial pressure, management is more motivated to implement aggressive tax actions.

3. Analysis of the Digital Upgrading of Taxation and the Current Situation of Taxation Compliance in China

3.1. Handling of Tax Related Information

At present, China has entered a new stage of Golden Tax IV construction, the implementation of information sharing platform and the improvement of the verification system has reduced the occurrence of unreal and incomplete tax-related information to a certain extent, and the illegal transaction matters hidden underwater and behind the scenes have gradually emerged, and the taxpayers, even if they subjectively want to avoid paying taxes by changing their names, falsely opening false credits and looking for tickets all over the world, are forced to pay taxes because of the risk of being penalized. Even if the taxpayers subjectively want to avoid paying tax by changing their accounts, but due to the risk of being penalized and the high cost of violating the law, they finally standardize their accounts and consciously pay tax, which stimulates the improvement of tax compliance. However, there will still exist some unreasonable phenomena, for example, individual industrial and commercial households, due to the large number, scattered business locations and more frequent changes, it is difficult for the tax authorities to effectively carry out comprehensive supervision, and therefore often appear not to register according to the regulations of the situation. In addition, taxpayers are not highly motivated to change or cancel their tax registrations, and from a practical point of view, the taxpayers concerned seldom make such registrations.

3.2. Status of Inspection of Tax Violation Cases

At present, China strictly investigates and ruthlessly fights all kinds of tax-related violations, and the tax department deeply promotes the fight against all kinds of violations. In the special action to fight against fake enterprises, fake exports and fake declarations, a total of 440,000 enterprises suspected of fraudulently opening and cheating taxes were investigated and dealt with in accordance with the law, and tax losses of 90.9 billion yuan were recovered. As of November 10, the tax department has recovered all kinds of tax losses of 14.29 billion yuan by investigating and dealing with enterprises suspected of fraudulently or illegally obtaining tax rebates with tax credit. As of November 10, 2022, tax departments have recovered tax losses of 14.29 billion yuan by investigating enterprises suspected of fraudulently or illegally obtaining tax rebates with tax credits, and the six departments have jointly investigated and handled 1,777 cases of fraudulently obtaining export tax rebates; jointly investigated and handled 218 cases of gangs falsely opening tax credits and fraudulently obtaining tax rebates with tax credits, and have referred 751 people to procuratorates to be approved for arrest.

3.3. Tax Credit Evaluation Results

Each year, tax authorities evaluate the tax credit status of enterprises in the previous year based on their daily tax compliance records collected. The national tax credit evaluation work covered more than 33 million enterprises.

Among them, Grade A enterprises accounted for 8.28%, having maintained a continuous growth trend since 2018; the number of Grade B and M enterprises increased by 2.58 million

households, accounting for 82.58%; and Grade C and D accounted for 9.14%, a decrease of 0.34% compared with 2019. Overall, the overall situation of China's corporate tax credit is steadily improving, and the majority of taxpayers' awareness and ability to pay taxes in good faith in accordance with the law is gradually increasing, but the number of A-grade enterprises is still relatively small, too concentrated in B-grade and M-grade, and China's taxpayers' tax compliance needs to be further improved.

4. Survey and Analysis of the Impact of Tax Digitalization and Upgrading on Tax Compliance

4.1. Basic Information of the Questionnaire

4.1.1. Gender of Respondents

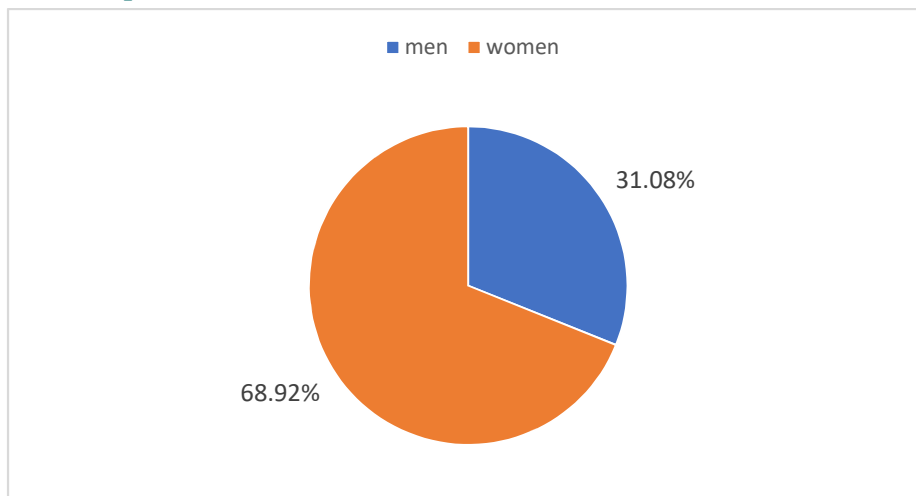


Figure 1. Pie Chart of Gender Distribution of Respondents

In the group of people surveyed, the gender distribution is shown in Figure 1, from which it can be seen that 31.08% are men and the rest 68.92% are women, and the group surveyed has a relatively large proportion of women.

4.1.2. Age of Respondents

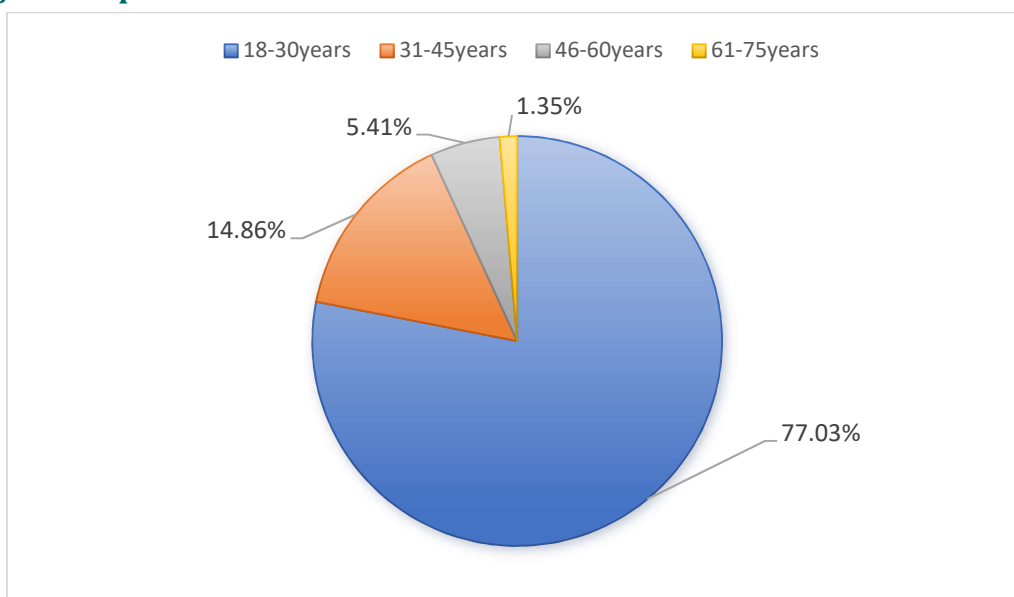


Figure 2. Pie Chart of Age Distribution of Respondents

Among the respondents, according to Figure 2, young people (18-30 years old) accounted for 77.03%, followed by young adults (31-45 years old) with 14.86%, 46-60 years old with 5.41%, 61-70 years old with 1.35%, and 70 years old and above with 1.35%. Of these, 18-30 years old accounted for the largest share, while 61-70 years old and 70 years old and above accounted for the smallest share equally.

4.1.3. Educational Qualifications of Respondents

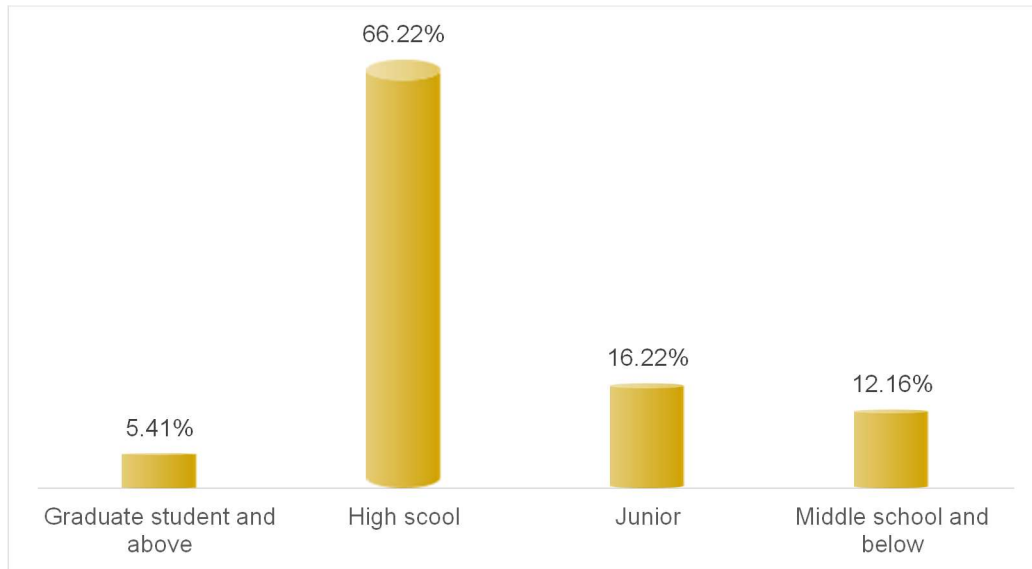


Figure 3. Percentage of respondents' education distribution

As can be seen from Figure 3-3, among the respondents' education, 12.16% of them have junior high school and below, 16.22% have high school/secondary education, 66.22% have undergraduate/specialized education, and 5.41% have postgraduate education and above. Among them, those with education at undergraduate/specialized level accounted for the largest proportion, while those with postgraduate and above education accounted for the smallest proportion.

4.1.4. Occupation of Respondents

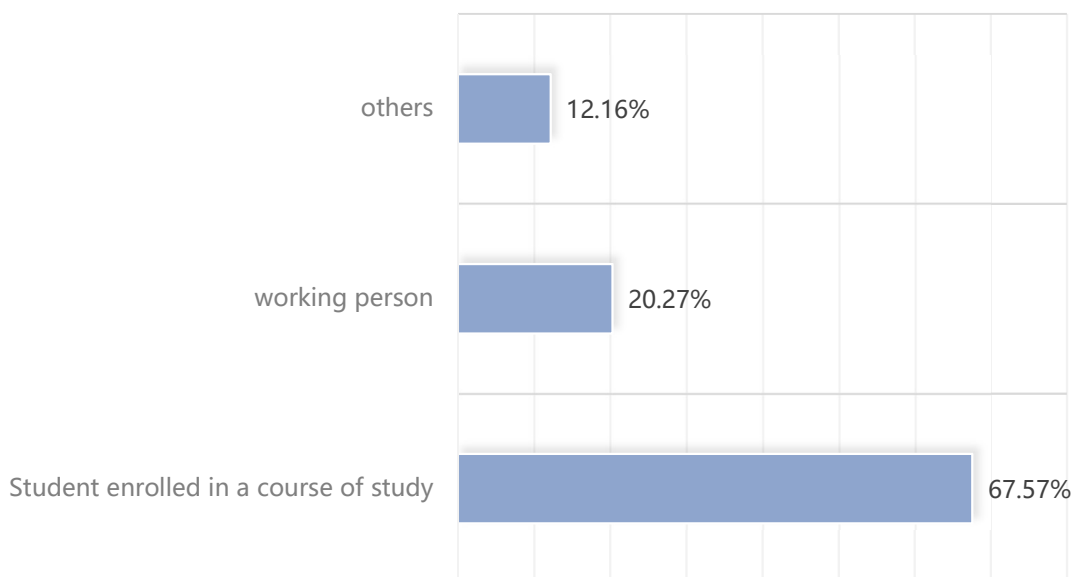


Figure 4. Occupational distribution of respondents as a percentage

As can be seen in Figure 3-4, the percentage of respondents whose occupation is students is 67.57%, those who are working are 20.27%, and those who are others are 12.16%. The largest percentage of the respondents' occupation is students and the smaller percentage is others.

4.2. Questionnaire Reliability Analysis

Credibility, or reliability, refers to whether the results of a questionnaire are trustworthy. That is, the same survey for the same investigator, no matter how many times the survey, the results of their responses are unchanged, otherwise the survey is said to be less credible. The reliability analysis mainly focuses on the scale questions in the questionnaire, considering the existence of scale questions in this questionnaire, so we need to analyze the reliability of the scale questions part of the data in this questionnaire to ensure the feasibility of the subsequent analysis.

Table 1. Reliability Analysis Table

Item Count	Sample Size	Cronbach α
36	74	0.800

Table 1 above shows that the reliability coefficient value is 0.800, which is greater than 0.7, thus indicating that the quality of the research data reliability is very good. Regarding the "alpha coefficient of item deletion", the reliability coefficient does not increase significantly when any question item is deleted, thus indicating that the question item should not be deleted and processed. Therefore, the research data reliability coefficient value is higher than 0.7, which comprehensively indicates that the data reliability quality is high and can be used for further analysis.

4.3. Questionnaire Validity Test

The validity study is used to analyze whether the research items are reasonable and meaningful or not, the validity analysis uses factor analysis as a data analysis method to conduct the study, respectively, through the KMO value, the common degree, the variance explained rate value, the factor loading coefficient value and other indexes to comprehensively analyze, in order to verify the validity level of the data. the KMO value is used to judge the suitability of the information extraction level, the common degree is used to exclude the unreasonable research item, the variance The KMO value is used to determine the suitability of information extraction, the common degree value is used to exclude unreasonable research items, the variance explained rate value is used to illustrate the level of information extraction, and the factor loading coefficient is used to measure the correspondence between the factors (dimensions) and the items.

Table 2. KMO and Bartlett's test

	KMO value	0.705
Bartlett Sphericity Check	Approximate chi-square	1559.614
	<i>df</i>	630
	<i>p-value</i>	0.000

From the above Table 2, it can be seen that: all the research items correspond to a commonality value higher than 0.4, which indicates that the information of the research items can be extracted effectively. In addition, the KMO value is 0.705, which is greater than 0.6, and the data can be effectively extracted information.

In addition, the variance explained values of the 11 factors are 22.729%, 8.200%, 6.173%, 5.876%, 5.520%, 5.043%, 5.003%, 4.801%, 4.162%, 3.868%, 3.674%, and the rotated cumulative variance explained is 75.049% > 50%. It means that the information content of the research item can be extracted effectively. Finally, please combine the factor loading coefficients to confirm the correspondence between the factors (dimensions) and the research items, whether it is in line with the expected, if it is in line with the validity, and vice versa, it needs to be re-adjusted. If the absolute value of the factor loading coefficient is greater than 0.4, it means that there is a correspondence between the option and the factor.

5. Conclusion

This paper investigates that tax digital upgrading significantly improves corporate tax compliance, specifically, tax digital upgrading mitigates corporate labor over-investment and under-investment. Labor investment is further classified into over-hiring, under-hiring, under-hiring and over-hiring, and the grouping test finds that the digital upgrading of tax administration mainly alleviates under-hiring, over-hiring and under-hiring, while the effect on over-hiring is not significant. Research on the mechanism of action shows that corporate tax avoidance and agency costs are important channels through which digital upgrading of tax administration affects labor investment efficiency. The positive relationship between digital upgrading of tax administration and labor investment efficiency is found to be more significant in private enterprises, enterprises with high dependence on external financing, low analysts' attention, and enterprises in tax-preferential areas through group test research.

Through the above investigation and research, policy recommendations are proposed. First, continuously deepen the reform of tax enforcement system and strengthen the efficiency of tax enforcement. A perfect tax enforcement system, as one of the external governance mechanisms, can effectively enhance the efficiency of enterprise factor resource allocation. Therefore, government departments should continue to optimize the national tax system, adopt advanced information technology to establish a tax network system, connect tax data of various departments, make information technology cover the whole link of tax enforcement, and improve the efficiency of tax inspection. Second, enterprises should fully assess the impact of tax administration on enterprises, continuously strengthen corporate governance, and enhance the total factor productivity of enterprises. They should cooperate with tax authorities in the tax declaration process and review the quality of corporate disclosure with the help of the digital upgrading platform for tax collection and management to improve corporate governance. Third, pay attention to the actual situation of enterprises' financing difficulties and heavy tax burden. Restricted access to capital makes it difficult for enterprises to optimize resource allocation, which is not conducive to achieving high-quality development. Therefore, the government should create a favorable market environment for enterprise financing and introduce preferential policies to reduce the difficulty of financing. It should formulate various tax incentives to reduce the burden on enterprises and give them greater operational autonomy. At the same time, enterprises should also optimize the internal governance environment, create good internal conditions for external financing, reduce the cost of financing and improve the efficiency of resource allocation.

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