

Research on the Reform of Teaching Methods of Tax Law Courses in Colleges and Universities

Xiaohui Sun

Shandong Agriculture and Engineering University
Jinan, Shandong, 250100

Abstract—The teaching goal of tax law courses in colleges and universities is not only to popularize the knowledge of tax law for students, but also to train the students' practical ability of tax payment. At the present stage, most of the commonly used teaching methods emphasize theory and neglect practice, so the reform of teaching methods is urgent. Guided by the cultivation of students' professional ability, this paper focuses on the application of case method, project teaching method, flipped classroom and other methods in the teaching process of tax law courses, and points out that strengthening the construction of teaching staff is the basis for the efficient use of various teaching methods.

Keywords—Teaching method; Tax law; Professional ability

I. INTRODUCTION

At the present stage, most of the talent training objectives of colleges and universities in China are oriented by professional ability training, focusing on cultivating application-oriented and inter-disciplinary talents. The practical ability of tax payment is an important part of the professional core ability of finance and accounting students. However, at the present stage, in the course of tax law course teaching, many teachers only pay attention to the cultivation of theoretical ability but neglect the cultivation of practical ability. One of its main manifestations is the single teaching method, which is difficult to meet the requirements of practical teaching. Therefore, the tax law course must introduce a variety of teaching methods to strengthen the cultivation of students' practical ability of tax payment.

II. INTRODUCE A VARIETY OF TEACHING METHODS AND INNOVATIVE TEACHING MODELS.

Teaching method is a general term for the methods and means used by teachers and students in the teaching process in order to achieve the common teaching objectives and complete the common teaching tasks. Whether the selection of teaching methods is appropriate and whether the application is reasonable is directly related to the efficiency, effectiveness and teaching quality of classroom teaching, which greatly affects the realization of teaching objectives and the completion of teaching tasks. The teaching of tax law courses should focus on the cultivation of students' professional ability. To avoid the disadvantages of single teaching method, it is necessary to combine various modern teaching methods. At present, the commonly used teaching methods mainly include

teaching method, discussion method, demonstration method, practice method, role playing method, case method, etc.. This paper focuses on the following three.

A. Case method.

Case teaching method is a teaching method that takes cases as the main carrier, aims at cultivating students' ability to solve practical problems, and takes teachers' guidance of students' active participation, discussion and analysis of cases as the means.

First of all, case selection is the basis of case teaching method. When selecting cases, teachers should pay attention to the relevance, typicality and diversification of the selected cases, that is, the cases should be related to the teaching objectives and teaching content, the content of the cases should be representative and universal, and the knowledge of tax laws and regulations covered should be comprehensive and helpful for students to verify the theoretical knowledge from various aspects and draw correct conclusions. Moreover, teachers can also select some real and vivid cases which are close to students' life and adapt to their age, so as to stimulate students' interest in learning and facilitate students to understand and analyze cases.

Secondly, students' active participation, in-depth study of cases and experience of case roles are the prerequisites for the implementation of case teaching method. Teachers should distribute case materials to students in advance. Students work in groups to read cases, collect information, think about problems, discuss together, analyze cases and propose solutions. In the process of reading, thinking, sorting, analyzing and discussing case data, the students really change from passive listening to active learning, solve practical problems with theoretical knowledge, improve teamwork and problem-solving ability, and then improve core professional ability.

Thirdly, the teacher's guidance to the students is the guarantee of the implementation of the case teaching method. Using the case teaching method, teachers should not give priority to teaching knowledge, but pay attention to guiding students to think independently, analyze and solve problems. By strengthening the communication between teachers and students, encourage students to open their minds and broaden their horizons, cultivate students to establish a set of rigorous and complete thinking mode suitable for themselves, and improve the students' comprehensive professional ability.

B. Project teaching method.

The project teaching method is to leave a relatively independent project to the students under the guidance of the teacher. The students are responsible for the collection of information, the design of the program, the implementation and the final evaluation of the project. Through the project, the students understand and grasp the whole process and the basic requirements of each post. The most prominent feature of the project teaching method is "taking the project as the main line, the teacher as the guide, and the students as the main body". "Project" refers to the task of completing a specific product with practical value.

The project teaching method requires the school to create a certain atmosphere and conditions for the students to complete the project, requires the teacher to fully contact the society and enterprises, collect information extensively, and propose project tasks. Under the premise of discussing with the students to determine their respective goals and tasks, the students implement and complete the project according to their acquired knowledge and existing professional abilities independently or with the help of teachers. The project teaching method is a teaching method for students to contact with society, contact with practical business, give play to their subjective initiative, embody the quality of innovation and the ability to apply technology. It has good effects on stimulating students' self-confidence and creativity, cultivating students' consciousness of innovation, and enhancing students' love for the profession.

The project teaching method is generally divided into five stages. First, determine the project tasks. The teacher should fully study the ability requirements of enterprise accounting and tax-related accounting posts, combine the teaching objectives and teaching tasks, and determine the project objectives and tasks after discussing with the students; second, make a plan. Under the guidance of the teacher, students make a targeted work plan for the project according to the project objectives and tasks, and determine the personnel, tasks and procedures to complete the project work, and get the teacher's final approval; third, implement the plan. Students work in a division of labor and cooperate with each other according to the plan arrangement, implement the plan independently according to their respective positions and project tasks, and use the theoretical knowledge they have learned to complete the project tasks. Fourth, examination and evaluation. After the completion of the project, the students conduct self-examination and evaluation first, and then the teacher scores the project status of different groups. Finally, the teacher and the students discuss and analyze the reasons for the differences in the evaluation results between teachers and students; Fifth, archival or result application. All the data and work results in the project implementation process should be compiled and archived. The representative project completion data can be promoted as a typical case in future teaching practice.

C. "Flipped classroom" teaching mode.

The "flipped classroom" teaching mode refers to a teaching mode in which students learn basic knowledge before class and complete knowledge internalization through teacher-student interaction. The "flipped classroom" teaching mode optimizes the traditional teaching process and builds the teaching process

of "independent learning before class - interactive exchanges in class - consolidation and application after class". In the teaching process of "acquiring knowledge - internalizing knowledge - applying knowledge", it changes the traditional classroom model that relies entirely on teachers' teaching, and inspires students to learn independently according to their different learning conditions, and change from teaching-oriented to learning-oriented.

In the independent learning before class, teachers should carefully design the teaching unit. Each teaching unit should include question presentation, corresponding knowledge points, corresponding ability requirements, learning methods, exercises and assignments, expansion cases, etc.. The teacher can use micro-lessons and other forms, use modern technical means to record short videos, release videos, PPT texts and other materials in advance and provide a teaching platform for students to learn independently. After completing the knowledge point learning, the students will practice and submit the assignments, and can feedback the problems and difficulties encountered in the learning process to the teacher through the communication platform, and the teachers and students can communicate at any time. The teacher summarizes students' questions and learns about their learning progress and situation. Students determine the key problems to be solved in their study by self-learning basic knowledge and analyzing problems, so as to internalize them in class.

In the interactive communication in class, the teacher should determine the key points and difficulties of teaching according to the analysis and arrangement of problems in the early stage. Focus on common problems and guide students to refine and deeply understand the knowledge points. The teacher should design different levels of problems to communicate and interact with students, let students actively participate in the discussion, take the initiative to think about the problem, integrate the knowledge into solving practical problems and promote the internalization of knowledge. At the same time, the teacher should also guide students to grasp the inherent relation of knowledge points and build a complete knowledge system.

The consolidation and application after class is not only a supplement to the previous links, but also a promotion to the previous links. The teacher uses the tax law resource database to divide the test content into two parts: required and optional, and pushes different test content and review materials to students of different levels. Students can consolidate their knowledge points through these required contents, and also can improve their ability to solve practical problems by practicing the optional contents independently. The teacher can evaluate the students' teaching process and teaching results according to all the materials submitted by the students on the teaching platform. The teaching mode of "flipped classroom" is beneficial to motivate students' learning initiative, improve classroom efficiency, strengthen the communication between teachers and students, and benefit students' individualized and independent learning.

III. STRENGTHEN TRAINING TO IMPROVE THE COMPREHENSIVE ABILITY OF THE TEACHING STAFF IN THEORY AND PRACTICE

The application of various teaching methods and the strong practicality of tax law course also put forward higher requirements for teachers. In addition to having a solid theoretical knowledge, the tax law teacher should pay more attention to the combination of theory and practice, that is, to have higher practical operational ability. However, at present, most tax law teachers have only been engaged in pure teaching work, and have not been engaged in actual tax work in enterprises or tax departments. Therefore, these teachers have solid theoretical knowledge, but lack practical ability and experience. The shortcomings of teachers' practical ability are the direct reasons for teachers to emphasize theory and practice in the teaching process. Therefore, colleges and universities should pay attention to the training of tax law teachers, especially the training of practical ability, so as to improve the comprehensive ability of the teachers in theory and practice.

A. Broaden the training field and enrich the training content

First, constantly broaden the scope of the content, adapt to the changes in national economic development, and timely update the changes of tax laws and regulations. Pay attention to the impact of these changes on the course. For example, after the comprehensive "replacing business tax with value-added tax", the business tax is abolished, the selection of accounting subjects and accounting treatment of enterprises should also be adjusted accordingly. Second, broaden the depth of training content, strengthen the understanding of new changes of tax laws and regulations and their application in practical business, so as to improve the teachers' ability to combine theoretical knowledge with practical operation. For example, after the comprehensive "replacing business tax with value-added tax", the use of self-produced and entrusted processed goods for the construction in progress of the enterprise is not a value-added tax which is regarded as sales behavior, and the VAT on sales is not required when the product is used. Third, the training should also focus on the cultivation of teachers' innovative ability. Cultivate teachers' consciousness of innovation, to consciously acquire new knowledge and technologies, and form a unique innovative thinking, innovative educational concepts and innovative educational methods, so as to improve teachers' teaching and scientific research ability. Finally, pay attention to the cultivation of teachers' ability to apply modern information technology. Modern information technology and higher education are deeply integrated. It has become one of the necessary abilities for teachers to master modern information technology. Teachers' skillful use of modern information technology to serve the innovation of teaching models and methods and to create a more scientific evaluation system will also help to strengthen the communication between teachers and students and optimize the teaching effect.

B. Innovate training mode and improve training efficiency

Teacher training can adopt the training method of "going out, inviting in" and "online + offline". Under the premise of ensuring teachers to complete teaching tasks, teachers can be arranged to go to off-campus training bases or financial training institutions for on-site learning. We can also regularly invite experts, scholars, tax officials and business managers with experience in tax-related business processing to give lectures to explain the latest tax laws, regulations and policies. Teachers with heavy teaching tasks who cannot go out for training can use online resources and purchase relevant online courses for online learning. Schools should organize learning exchange activities on a regular basis. Teachers can exchange their learning experience and discuss the difficulties and doubts encountered in the teaching process.

IV. CONCLUSION

With the continuous development of China's economy, the environment is changing, the business is complex, and the quality requirements and ability requirements for accounting talents are getting higher and higher. Qualified accounting talents must have corresponding professional core competencies, and the practical ability of tax payment is the professional ability that accounting talents should have. Introducing a variety of flexible teaching methods is an important means to cultivate the students' practical ability of tax payment. At the same time, schools should also strengthen teacher training to ensure the flexible application of various teaching methods.

ACKNOWLEDGMENT

Fund project: Research on Financial Management Curriculum Reform Based on "Specialty--Employment--Entrepreneurship" Ability Training, an Industry-University Cooperation Collaborative Education Project of the Ministry of Education (201802257014) .

REFERENCES

- [1] Yunyun JIA. Discussion on Tax Teaching Reform Based on Knowledge Teaching and Practical Operation [J]. *Communication of Finance and Accounting*, 2018(10): 38-42.
- [2] Erli LI. Problems and Countermeasures in the Teaching of Tax Law for Accounting Majors in Application-oriented Universities [J]. *Business Culture*, 2018(08): 78-80.
- [3] Xiaoling ZHENG. On the Teaching Reform of Tax Law Course [J]. *Contemporary Accounting*, 2017(12): 66-67.
- [4] Zehui LIU. Exploration on Innovative Teaching Practice of Tax-related Courses in Colleges and Universities — Based on the Perspective of Application-oriented Talents Cultivation [J]. *Shaanxi Education (High Education)*, 2016 (10): 32-33.
- [5] Wenjie ZHAO. On the Teaching Reform of Tax Accounting [J]. *Research of Finance and Accounting*, 2016(06): 47-50.