

## **Reform and Exploring Study of Tax Law Teaching of High Vocational Colleges**

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**Key words:** Higher vocational colleges, Tax law teaching, Reform, Exploring.

**Abstract.** Presently, most higher vocational colleges always excessively emphasize theory teaching in tax law course, so that students know little about the tax paying procedure, and they cannot grasp the skills of tax-related business handling. Thus, the practical ability and professional quality of higher vocational college students can hardly meet the requirements of practical work. Hence, we should deepen the reform of tax law teaching of higher vocational colleges.

### **Introduction**

With the advancement and improvement of taxation reform of China, the supervision over tax paying of enterprises becomes stricter. However, the management of most enterprises are unable to handle tax paying and reduce tax-involved risk as well as they would wish. Therefore, the demand of enterprises for specialized talents knowing well about tax laws and regulations, tax accounting treatment procedure, and tax-related affairs handling increases. This poses opportunities and challenges to accounting majors of higher vocational colleges. Thus, it is urgent to improve the employment competitiveness of graduates of higher vocational colleges. At present, however, most higher vocational colleges still hold that theory teaching overweighs practice, so that students hardly receive actual practice training. In this way, the teaching content is far away from reality, which largely weakens the employment competitiveness of graduates.

### **Problems of Tax Law Teaching of Higher Vocational Colleges**

#### **Incapability of Providing A Targeted Practice System**

In the accounting curriculum, tax law is the core. Hence, tax law is of great importance to accounting majors. Thus, we should establish a practice training system to support tax law teaching, to ensure the completeness and pertinence of tax law course. But most higher vocational colleges don't emphasize tax law teaching, but mix the practice training system of tax law with finance and accounting practice training, largely affecting the pertinence of practice training system[1]. Besides, concerning off-campus practice training, since tax information is kept highly confidential, it is difficult for students to know well about and master the procedure and skills of tax-related affairs in the practical process. Furthermore, many off-campus practice training base were just built to go through the formality. Thus, students seldom can achieve their intended effect of practice training.

#### **Shortage of School-based Teaching Textbook and Professional Teaching Resources**

Theoretical knowledge is excessively stressed in the teaching textbook of tax law of many higher vocational colleges. Such teaching textbook usually is arranged by categories of taxes, and consists of isolated chapters and no case analysis. Although some colleges have carried out a series of reforms, integrated and arranged textbook content anew, and made adjustment to match the practical working

procedure and post in respect of term, these measures just involved theory. In essence, the theoretical thinking has not broken through yet, so that the practice training contents are dull and boring. As far as students are concerned, they are incapable of combining theory with practice, so that they cannot accurately realize the whole workflow of tax paying. Besides, many higher vocational colleges do badly in the construction of specialized teaching resource library, failing to timely update the resources, and lacking innovation of contents of resource library. Thus, the use ratio of students is largely reduced, and the further improvement of specialized teaching resource library is restricted.

### **Inexperience of Teaching Staff**

Higher vocational colleges act differently from undergraduate colleges in tax law teaching. The latter stress practical operation, and are stricter with teachers, while the former almost hire inexperienced teachers who just repeat what the book says, let alone integrating practical operation into classroom teaching. Though they also hire some practicing specialists, such specialists are so busy with their own work that seldom hold the post for a long time. Thus, students' coherent learning is affected.

### **Effect of Reform of Tax Law Teaching of Higher Vocational Colleges**

Firstly, cooperation of teaching and working can be realized, to transit students to operating posts perfectly. Higher vocational colleges, in teaching process, should always adhere to the principle of "necessity and sufficiency" to train students' operational ability[2]. The reform of tax law teaching aims to integrate tax paying procedure into teaching, to make students know well about and flexibly apply theoretical knowledge. Meanwhile, students should learn about the business process of enterprise where they will receive practice training and the tax declaration methods of enterprises of different types, so that they can answer the job well.

Secondly, we should cultivate high-quality skilled application-type talents. Higher vocational colleges and undergraduate colleges pursue different goals of talent training. The former emphasize training of skilled application-type talents. To achieve this purpose, effective combination of theory with practice should be realized. The reform of tax law teaching can help students to know better about the tax-related procedures, improve their skills of tax-related affair handling, and actively develop professional quality, to lay a foundation for employment.

### **Reform Approaches of Tax Law Teaching of Higher Vocational Colleges**

#### **Redesign and Rearrange Curriculum and Content**

Based on the demands for tax talents and job requirements of enterprises and the characteristics of students of higher vocational colleges, skills of tax-related affairs handling of middle and small-sized enterprises should be emphasized in tax law curriculum design of higher vocational colleges, to develop students into skilled application-type talents. Hence, higher vocational colleges should not copy the teaching mode of undergraduate colleges, but develop their own approaches[3].

Firstly, teaching contents should be designed and ordered based on work object. Concerning middle and small-sized enterprises, the teaching content can be divided into four parts based on the tax-related affairs in a accounting period and project practice, namely 1) tax paying practice basis; 2) turnover tax paying practice; 3) income tax paying practice; 4) Other taxes paying practice; 5) comprehensive tax paying practice. Specifically, the first part relates to fundamental theory of tax law and theoretical knowledge on tax registration, and tax declaration, the second part to turnover tax paying practice (turnover tax includes consumption tax, tariff, added-value tax and business tax), the third part to corporate income tax and individual income tax, and the fourth part to multiple complex taxes, including stamp duty, land value increment value, vehicle and vessel tax, and city maintenance and construction tax, etc., which are indispensable. Since the fourth part relates to much complex contents, its arrangement has been fully considered and studied. It is recommended to arrange city maintenance and construction tax and additional education tax at the beginning. The two taxes are

closely linked with turnover tax, so students can review the previous contents while learning the new part[4]. Vehicle purchase tax is paid all at once at the link of vehicle purchase, and vehicle and vessel tax should be paid every year thereafter, so these two taxes are arranged together for transition. Enterprises all will be subject to real estate tax, stamp duty and deed tax in their business process. Any one who purchases house property will be subject to real estate tax, deed tax and stamp duty, and should pay real estate tax every year. From the second part to the third part, teaching should be carried out based on categories of taxes according to the actual conditions of enterprises step by step. On this basis, true tax-related affairs should be designed based on the conditions of representative enterprises, so that students can independently handle tax payment, compile tax report, and fulfill tax declaration online. Throughout this process, teachers should give guidance and assistance.

Secondly, teaching projects should be designed to serve the purpose of skill training. A teaching project consists of teaching tasks, and the teaching tasks are arranged in a certain order. In the process of curriculum design, the focus should be laid on project, and core on tasks to reflect the curriculum design idea of being oriented by tasks and guided by practice. Case of added-value tax paying practice can be taken for analysis: the key is to design a case of tax paying of general taxpayer, and assign detailed tasks to be fulfilled in a proper order. This link helps stimulate students' study desire, and make students change from passive learning to active learning. Then, the tasks should be divided into several sub-tasks based on the learning characteristics of students. Thus, the tasks will be crushed one by one, and students are liable to form a sense of achievement. Besides, teachers need to extend related knowledge and skills, assign additional tasks (such as analyzing classic cases) to students, and examine students' learning outcomes. After students fulfill the tasks, teachers should display the outcomes, arrange related exchange activities, and give objective evaluation. In the process of task design and teaching, teachers should play a leading role, and guarantee the subject status of students, which is a novel teaching idea. Meanwhile, teachers also should emphasize vocational skill training of students, and cultivate students' creative spirit and practical ability with students as the teaching center and subject, to improve students' professional qualities.

### **Innovate Teaching Method and Means**

Secondly, cases should be designed rationally to combine with tasks. In tax law teaching, cases play an important role, acting as an important carrier connecting with tasks. All tasks are to be carried out by means of case[5]. Take the case of consumption tax. The case is as follows: The main business of a company which falls into general added-value tax payer includes production and sales of shampoo and perfume; its businesses occurred in December 2012 include: selling perfume and shampoo to wholesaler A to obtain incomes of RMB8 million and RMB6 million as stated in the special purpose voices, selling perfume and shampoo to shopping mall B to obtain incomes of RMB5 million and RMB2 million as stated in the special purpose voices, retailing perfume and shampoo to obtain incomes of RMB3 million and RMB2 million, selling 100,000 sets of products to dealer C at tax exclusive prices, entrusting factory D to process perfume essence worth RMB3 million at a tax exclusive cost of processing and auxiliary materials of RMB300,000, directly selling 20% of the products processed by factory D to obtain an income of RMB3 million (tax inclusive), selling the fougere perfume products further processed by factory D to obtain an income of RMB9 million (tax inclusive), handing out 2000 bottles of perfume of which the unit cost is RMB15 to employers as bonus, and putting perfume of which the cost is RMB1 million into workshops to produce shampoo. According to the data above, a few of questions can be raised: 1) Among the enterprises involved here, who are subject to consumption tax? 2) Among the products mentioned here, which are subject to consumption tax? 3) Please point out what kind the businesses are, and calculate out the amount of consumption tax to be paid. 4) Fill in the December Consumption Tax Declaration, and simulate consumption tax declaration online. The above case involves all aspects of consumption tax, with certain extension and expansion. Case makes teaching contents concrete, changes the traditional teaching idea and method, and realizes the purpose of taking students as teaching subject. Meanwhile, students can learn to automatically transit from knowledge to skills when handling tasks through

cooperative learning and an exploratory and open teaching method. Teachers must combine case teaching with the characteristics of tax law curriculum, fully consider students' theoretical level and cognitive characteristics, and ensure they get their ideas across, to show the concrete procedure and methods of case analysis and teach learning methods to students.

Secondly, comparison and induction should be emphasized. In tax law teaching of higher vocational colleges, the method of comparison and induction is in common use. Teachers can guide students to make induction and summarization on the scope of payment of different taxes. Thus, students can dominate lectures, realizing their subject status and raising their learning interest. Besides, teachers can train students' ability of thinking, to help them clearly apply knowledge to practice.

## Conclusion

To sum up, in the reform of tax law teaching of higher vocational colleges, the subject status of students has been fully reflected, students' awareness of independent study has been constantly enhanced, and their learning effect has been improved. But teaching is a complex process, and the teaching objects are different. In view of this, in tax law teaching, teachers must make deep study and exploration based on the characteristics of curriculum, specialty and students, to work out good teaching methods to create a relaxing learning environment and atmosphere for students.

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