The Research on the Ways of Finance and Taxation Skills Training in Private Higher Vocational Colleges

—As an Example of the VAT Anti-counterfeit Tax Control Invoice System

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Abstract. The concept of value added tax as one of the most important taxes in our country and its role in national economy were introduced. The relevant laws and regulations relating to the tax were narrated. The function and effect of the VAT control system were described. The importance of the research on the ways of developing the finance and tax skill training in the Private Higher Vocational Colleges was put forward. The principal problems of valuing the accounting instead of practical operation in skill training and a lower simulation degree of software and hardware of simulation training and lack of construction funds were present. The experiments show that training of The VAT anti-counterfeit tax control invoice system and the new way of exploring taxation skills training are of important practical significance to strengthen information and practicality of finance and taxation skills training for the accountant profession in the private vocational colleges and to promote the development of practical teaching, to improve the employ ability of graduates.

1. Introduction

In the tax system of our country, the value added tax is one of the most important taxes, and the value added tax accounts for more than 60% of the total tax revenue. In accordance with the provisions, The units and individuals within the territory of China, the sales of goods provision of processing, repairs and replacement services or imported goods, services, and sales of intangible assets or real estate units and individuals as VAT taxpayers, and shall pay VAT in accordance with the provisions of. An enterprise that has been recognized as a VAT general taxpayer by the tax authorities shall have the right to use the special VAT invoice, and small scale taxpayers and ordinary taxpayers can not use the special VAT invoices, the use of value-added tax invoices.

From July 1, 2003 on, our country regulations no longer use manual version of the VAT invoices, VAT invoices to the taxpayer in the production process, the need to purchase gold plate and other special equipment, the use of VAT fake invoice system machine special VAT ticket and general ticket. But in practice, many accounting personnel not familiar with related policies, resulting in incorrect billing to reopen the It is often seen. Not only it brings some inconvenience to the enterprise financial management and accounting, it may also produce tax risk.

The talent training mode of occupation ability oriented in Higher Vocational Colleges is to take training talents of accounting personnel with information and practical skills as one of the important goals, Adapting to the development of accounting industry and the demand for talents can effectively improve the employ ability of graduates. The issuance of invoices and tax filing are the focus of the monthly work of the accounting staffs. It is very important for the accounting personnel to understand the anti-counterfeit VAT invoice system. The proper use of he anti-counterfeit VAT invoice system is required. Based on the practice and graduate employer survey, it shows that most companies want to have students billing and submitting a tax return. And The cognition and the correct use of the anti-counterfeit VAT invoice system for higher vocational students are essential training projects. In this paper, with training of use of the anti-counterfeit VAT invoice system for the students being registered accountants in accounting profession of our school as an opportunity, By using the methods of
literature retrieval, investigation, experiment and analysis summary etc, in view of the existing tax in private higher vocational colleges skills training in accounting practice, such as heavy light, lack of funds and training software and hardware simulation of the main problems, the new way of tax training of combination of the three of the enterprise to participate in the training and the student to promote the study through game and teacher theoretical guidance will put forward. The purpose is to improve the informatization and practicability of the accounting skills training in the Private Higher Vocational Colleges, to promote the development of teaching and training of the private vocational colleges, to realize the training quality and efficiency of accounting talents.

2. The Analysis on the Problems and Reasons in the Practice of Fiscal and Taxation Skills

2.1 The Problem  In the matter of operation of the VAT anti-counterfeit tax control invoice system, the difficulty is not high, after understanding of the special equipment and billing system operation process, through simulation or real environment training, students can quickly grasp the skill. But in the past, in the accounting profession in Vocational Colleges fiscal skills training, the internal simulation training mode was mostly took, the learning of filling in vouchers, account books, statements and other series on accounting methods was emphasized. There are also many key points in the course of tax practice, which is based on the calculation of tax amount and tax accounting. Tax declaration is a formality, it is that filling in some paper tax returns, with lack of effective ways of tax training and simulation training environment, with curriculum contents from the development of the industry and even weak teachers. Therefore, after the timid, many students in the accounting profession are afraid of mistakes. As a result, many students are afraid to make mistakes, when they work, it is easy for them to make mistakes, and the students can not adapt to job requirements.

2.2 The Analysis on Reasons

2.2.1 Lack of Training Hardware and Software Facilities for Simulation in the School. The software and hardware condition of training involving tax business requirements more, with value-added tax invoices and send a copy of the tax as an example, due to the tax bureau website link data feedback and other issues, although the market is related to the teaching resources, but it is difficult to truly achieve high simulation environment. It is suggested that it is less to set up special tax training in current higher vocational colleges, although some colleges offered training courses such as electronic filing, but it was just a simple process simulation to make students know about the basic procedures of basic billing tax, it did not set up the real business environment and the actual use of the tax system environment as like as two peas. There are several simulation software, with greater function and better effect, but it is expensive, and it can not be used in the majority of private higher vocational colleges because of the lack of training room construction funds.

2.2.2 The Curriculum Content Is too Broad and Out of Date, Away From Fiscal Policy Development. At present, the tax practice curriculum contents is broad and thin in part of the private vocational colleges, it is seriously out of the frontier development of fiscal policy, and the hot issues in the development of the discipline and the tax reform are rarely reflected in time. For example, in the teaching material of corporate tax accounting, the purchase of goods can still be deducted from the cost in accordance with 7% deduction rate, rather than the 11% deduction of Business Tax Replaced with VAT. In the teaching material of basic accounting, special invoices for VAT invoice is still four paper invoices, and it has no specific content of the invoice machine.

2.2.3 The Limited Level of Teachers in the Training of Fiscal and Taxation Skills. In private colleges, teachers to young teachers, many young teachers go from a student in a school to a teacher in college as development path, they have no business experience with the lack of enterprise resources that can be offered to participate in practical training. Although there are some teachers from business accounting positions, and after a few years later as a teacher, their past professional practice skills have been unable to keep up with the forefront of the development of the industry. The teachers of theory and practice named the double-competency teachers are the teachers of the double certificate. They does not have a real double quality teaching content, they mainly rely on books and web search, empty talk, they can't teach the latest and most practical skills to students.
3. The Ways and Measures to Solve Problems

Aiming at the main problems of Taxation skills training in private higher vocational colleges, a new way of skill training is presented by combining the successful experience from the training of the VAT anti-counterfeit tax control invoice system, as shown in Fig.1.

![Fig.1 the specific measures to solve problems](image)

Students to promote study through game

Teachers' theoretical guidance

Enterprises to participate

Fig.1 the specific measures to solve problems

The specific measures were included in the following:

(1) The cooperation of school and enterprise to build a full simulation training environment.

In recent years, many enterprises creating society wealth began to pay attention to education and service society in the meantime, in order to better realize the value of their own enterprises, some enterprises were introduced into the school, their superiority of special equipment and software and professional training staff was utilized to carry out special training and seminars for students. The study on a new approach to fiscal skills training base on the social services provided by the enterprises, the enterprises provides full tax control equipment, the simulation blank invoices, and send specialized technical personnel to provide technical guidance to customers. The college provides classrooms, printers, multimedia teaching equipment etc. There are lectures, demonstrations, experience, and group competition in the training site. After training, the students generally get a lot of benefits, and teachers also have a lot of inspiration through different ways of teaching. The cooperation of School and enterprise build the whole simulation environment of training, and make up the lack of training room construction funds and outdated hardware deficiencies in private higher vocational colleges, and allow students to gain more practical experience and grasp more practical financial skills. In addition, the training in school is a relatively ideal operation environment, it can not really come into contact with the actual tax practice and problems. Through cooperation, the students can also be organized to go out of the classroom, the campus, and into the business, tax bureau, to visit and experience through different teaching environment, to feel the social requirements for fiscal and taxation work, to arouse the enthusiasm of learning financial skills.

(2) High quality as the driver to carry out training, using the experience of selected units to promote training in the entire specialty.

Through the selection of a small number of students with good theoretical foundation of accounting skills to participate in the competition, to promote to learn the latest financial skills through the game to help other students learn. For example, in 2014, six students under the guidance of the teacher participated in Guangdong division game of the 2015 Aisino Cup National University finance skills competition, they won a training opportunities of the anti-counterfeit VAT invoice system held by Guangdong aerospace information company, through the special training in the enterprise, under the guidance of special training personnel, they knew and understood the tax control equipment and control system software, and quickly grasped the skills of billing and tax. In the later training, when the whole class of students were carried out this skill training, the excellent six students introduced operation process and demonstration procedures, and they were grouped to tutor other students practice. The teaching effect is very good.

(3) To give students the necessary theoretical guidance, to improve teachers' professional practice skills.

In the teaching oriented by teacher of specialized courses, strengthening the requirements for teachers to achieve the teaching goal of professional courses is to enable students to understand the new tax
policies and regulations, understand the main tax levy principle, grasp the tax business calculation and accounting treatment etc. Teachers should have the necessary theoretical basis of teaching, in addition, they should make use of the way of cooperation between schools and enterprises to go to business as a student teacher or as a post to work. the teachers participate in the concrete operation process of the enterprise finance and taxation work, is to improve their practical operation ability. the senior personnel from enterprises can also be hired as part-time teachers for the skill training, they teach the students practical skills at the same time, they can develop the practical ability of teachers in college.

4. Effect Analysis

The experiments show that, by means of new financial skills training, the students really know the VAT anti-counterfeit tax control invoice system, and understand the special equipment, grasp the basic skills. the self-confidence of students facing employment is also enhanced, and the majority of students have gotten more favor of employer in internship or interview. Through the internship, the skill training effect has been verified, the Practicability of the tax skills training has been further consolidated and enhanced. On the basis of summing up the successful experience, the training objectives and training requirements, the time training arrangements are written in the accounting professional training programs. Therefore, the financial and taxation skills training is more standardized and systematic. Because of the success in course trials, the school eventually gave financial support so as to purchase the advanced hardware and software of strong practicability and high simulation degree, establish the training room same as enterprise post, achieve Specialization and technology of fiscal skills training, ensure that the new way of fiscal and taxation skills training is effective and smooth.

The design of training module as shown in the following table.

<table>
<thead>
<tr>
<th>Serial number</th>
<th>Project content</th>
<th>Requirements of place and equipment</th>
<th>Training content</th>
<th>class hour arrangement (h)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>The introduction of billing system</td>
<td>Multimedia classroom</td>
<td>(1) The system composition and the characteristics of hardware and software. (2) Operation flows of system. (3) The invoice management.</td>
<td>4</td>
</tr>
<tr>
<td>2</td>
<td>Billing practice</td>
<td>Training Room, the VAT anti-counterfeit tax control invoice system, USSA disk, Needle Type Printer.</td>
<td>Group practice: (1) Special invoice. (2) List invoice. (3) Discount invoice. (4) General invoice. (5) Red invoice.</td>
<td>4</td>
</tr>
<tr>
<td>3</td>
<td>The introduction of invoice authentication and declaration system</td>
<td>Multimedia classroom</td>
<td>(1) The online invoice certification process. (2) Upload declaration flow.</td>
<td>4</td>
</tr>
<tr>
<td>4</td>
<td>Whole module exercise</td>
<td>Training Room, Equipment network</td>
<td>(1) Group practice. (2) Group competition.</td>
<td>4</td>
</tr>
</tbody>
</table>
5. Conclusions

The study of a new approach to taxation skill training in private higher vocational colleges break the normal procedure leaded by teachers and the way passively accepted knowledge and learning skills by students. In the case of the lack of training equipment and special software, through the use of relevant professional and technical support, the teaching and learning of the skills will be completed by students themselves. That is a small number of students will teach other when they master the relevant knowledge, skills, knowledge and skills with the help of teachers. This makes up for the lack of accounting professional classroom teaching content, helps students to grasp the tax professional knowledge and to expand their tax work skills. In the future of Internet plus tax environment, the learning intensity of taxation informatization knowledge and technical aspects can also further be enhanced by using the new approach. And the organic combination of practical teaching and industry development trend and the training objectives of professional ability oriented for talents with informationization and practical skills of taxation can be realized.

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