

# Research on the Construction of the Tax Case Database

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**Abstract**—We should vigorously promote the construction of the case base of tax science in order to speed up the reform of the case teaching reform of tax administration in China. In case database construction, thinking the contents of tax professional construction of case base is proposed from the design of case material database, compiled using case method, case base maintenance and management of several aspects, and the establishment of case database construction incentive mechanism, establish a common discussion of case teaching mechanism, establish the case of intellectual property protection mechanism and other supporting mechanism.

**Key words**—Taxation; Case base; Case teaching

## I. INTRODUCTION

Taxation is a highly specialized subject and an applied economic discipline which is closely related to practice. The content structure of tax science includes two parts: tax theory and tax practice. The basic theory of our current tax law relates to the knowledge points which are rich in content and more complicated. The amount of the existing taxes 18 and 3 taxes are established by the NPC legislation. The rest of the tax is established according to the State Administration of Taxation and the Ministry of Finance issued policy documents, notices and announcements. Tax practice is practical and operational strong so that in the teaching process we must adhere to the theory of practice. In a systematic manner to explain the basic theory of tax law at the same time, it should be combined with the actual business of tax work as a textbook in order to let Students use the mastery of the theoretical knowledge, analysis and discussion of various cases in the difficult plot and gradually formed with their own characteristics of the treatment program under the guidance of teachers. The case teaching is so vivid and interesting that it can express the knowledge of teachers and students [1]. Case teaching has the characteristic of application which can make the students constantly clarify the thinking and improve the comprehensive analysis of the problem and solve practical problems in the process of case teaching.

The case is to achieve the basic elements of case teaching and the construction of the case library has a direct impact on the teaching effect. Therefore, the establishment of tax specialty case database, not only for the tax case teaching to

provide more reference and help, but also for classroom education to increase the empirical analysis of the basis and inspiration from the theoretical point of view and the tax department Practice to provide valuable reference [2].

## II. THE PRESENT SITUATION OF TAX PROFESSIONAL CASE

Status of tax case Taxation is to develop professionals who are adaptable and have wide knowledge, high overall quality, a sense of innovation, entrepreneurship applied practical ability, complex high-level special talents. At present, the concept of case teaching is gradually accepted and recognized by most colleges and universities and it has begun to enter the practical stage, but so far there is no open case database for the tax specialty of colleges and universities. Although some of the domestic colleges and universities have established tax practice research room, including software such as tax administration, tax audit, tax accounting and other software and experimental courses, but in the tax case refining, summary and analysis are basically their own use so that it is difficult to achieve sharing. The construction of the case library was lagging behind. The case of tax specialty is currently collected through the following channels:

First, it is presented in the form of books. The form of the book form is often aimed at a certain area, such as Zhang Jie editor of the "tax audit case selected" (2015), the Liaoning Provincial Internal Revenue Service in the tax audit case accumulation. The tax assessment practice and model case analysis (tax edition, 2015), which is compiled by Hu Junkun, "Tax Assessment Practice and Model Case Study" (Land Tax Edition, 2014) and Qian Lijun and Tan Yaohua, are real case. The case of taxation is also partially presented in the textbook of the financial case, such as the case of taxation and taxation in the "Financial Case" (2013) edited by Liu Jinghuan and Chen Zhiyong.

Second, it is scattered in the other case library. In the case of the Economic and Management Case Library, which was launched in October 2010, the Public Finance Management Sub-Case Library was set up. In this case, some cases related to tax specialty were found, such as "US Property Tax The evolution of the system and its policy revelation" and so on. Another example is the "Global Case Discovery System" set up in the Chinese public management case library and in the

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The key project of Harbin University of Commerce's teaching reform and teaching research project in 2016: 'Research on the case teaching model of tax science'. Project number: HSDJY06 (Z).

public economics directory which can query the "China's resource tax reform" and other cases.

Third, it is from the tax department or companies. Through the tax department or the enterprise research, interviews, the preparation of the corresponding case. But companies tend to take into account their own business secrets rather than make the information and issues public. There is a selective case to provide the case in the tax department, which makes the case access limited [3].

Last, it is from other public network media, such as the State Administration of Taxation cadre college network courses and the national boutique curriculum resources in some of the teaching cases, and tax houses and other sites on the open case.

To sum up, the current channels to collect these cases are often in a fragmented state and in the lack of systematic organization and standardization. Faced with the embarrassing situation which cannot be continuously updated at the time of use, teaching is also lacked in appropriate instructions for use cases and other supporting systems [4]. Therefore, it is necessary to establish a system of tax specialty case database, as an important tool for case teaching.

### III. THE CONTENTS OF THE CONSTRUCTION OF TAX SPECIALTY CASE DATABASE

Think about how to design the case material library, how to compile the case to use and further clarify the case writing standards, how to carry out the case library maintenance and management and how to improve the effective use of cases so that case teaching has become more effective [5].

#### A. Case material library

The case material library is the narrative process of each case. Standards of the case material library do not have to be fixed, the standard of the classification can also be along a number of clues. It can be classified according to the following categories: First, it can be divided into major taxes, small taxes and taxes to be developed according to tax classification. Second, it can be divided into tax returns and export tax rebate links according to the tax link classification. Third, according to the classification of tax sources, it can be divided into key industries and pillar industries of the national economy. This classification can be managed into the case of systematic management and can be combined with the teaching objectives.

In the media form, it can include plain text cases and video cases. Case can display through multi-channel media and mix text, pictures, audio, video and other means. The subject of the case has a wide range of subjects, and each subject has problems that guide students to think about how to solve the problem. For example, S power branch does not follow the provisions of the cost of deducting less tax cases and the case is as follows:

S power branch is the general supply of electricity taxpayers and inspection bureau relying on the declaration of data and information comparison analysis found that the company there is tax suspects. In May 2014, the inspection

bureau carried out tax inspection on Company S. First, the team collect the other party information and refer to the industry parameters of the company's financial data analysis. On the one hand, the inspection team focused on the pre-discovery risk-taking points, and on the other hand, comprehensive and in-depth verification of the tax-related risks inherent in each accounting subject. Through the identification of illegal facts, enterprises adjusted the accounts according to regulations and pay taxes and fines.

#### B. Method of using case

The use of the case is a detailed description of the case of the user, including how teachers and students use these cases for classroom teaching activities. The use of practical cases is not a specialized course, but rather into the teaching of tax courses, such as "China tax system", "tax audit", "tax source management and tax assessment", "tax agent and Tax planning", "tax management" and so on.

The use of the case should include the following aspects: teaching purpose and use, inspiration and thinking, theoretical basis, analytical ideas, key nodes, conclusions and revelations, follow-up progress of the case. Still take the S power branch an example:

The purpose of teaching is to learn through the case, to understand how the S power branch less tax, and then grasp the power industry tax collection and management of the inspection points to stimulate students' interest in learning.

Teaching purpose is to learn through the case, to understand how the S power branch less tax, and then grasp the power industry tax collection and management of the inspection points, to stimulate student's interest in learning. And on this basis, we sum up the financial industry and extract the characteristics of the financial accounting, the power industry, the common types of value-added tax, the power industry and the common types of income tax violations to train students to use tax law to solve practical problems.

After understanding the case, we inspire students to think about the following questions: What is company's product production process? How the company's tax situation is? S companies should pay the two major taxes - value-added tax and corporate income tax where tax risk may exist? What are the illegal facts in the company's value-added tax? What are the facts in the corporate income tax? What is the final outcome of the business? With the deepening of these enlightening issues, we make the students think and guide them explore the nature of the problem through the phenomenon.

The theoretical knowledge points corresponding to the case are related to the financial accounting method of the power industry, the special tax policy of the power industry, the tax risk of the power industry, and the legal basis of the illegal facts in the value-added tax and the enterprise income tax and tax management to strengthen the power industry tax source management approach. Maintenance and management of case libraries

Case library is based on stand-alone version. Firstly, it to achieve the sharing of resources between the teach team, and

then establish a network version of the case library to achieve the sharing of resources between colleges and universities. In view of the timeliness of the tax system, especially in the camp we increase the policy environment and regularly update in order to ensure the forefront of the case content and timeliness.

#### IV. THE SUPPORTING MECHANISM OF THE CASE STUDY OF TAX SPECIALTY

Establish the incentive mechanism for the construction of case database. Colleges and universities should establish the incentive mechanism for the construction of the case database. First, we should standardize the construction of the tax case resource library from the document and use it as the necessary training mode for the students' training work. Teachers should be equipped with special funds to be protected and be equipped with the necessary case to carry out the necessary infrastructure. Second, we should provide case teaching video and books for teachers and other information and teaching experience, and make teachers participate in tax practice work system support to ensure that the tax practice department to carry out long-term stability cooperation. Third, the establishment of the case library to establish the assessment mechanism, that is, teachers should publish in the case library in the training and tax practice after the end of the completion of the case within the prescribed period of time in order to establish a systematic results of the management system and management processes. Fourth, the construction of the case library is to make outstanding contributions to the units and individuals. It also can provide a special incentive fund and set up the corresponding honor awards.

Discuss the mechanism of case study. First, the establishment of effective communication between colleges and universities is very important. Colleges and universities in the same area can combine their own advantages to jointly provide the appropriate hardware, software conditions and supporting services. If an effective system for the construction of case libraries is established and each school provides a number of cases, the number of case libraries will be effectively protected. In the course of the use of the case, we should actively collect the results of the application of the case feedback and advice as a case of improvement and update the basis. Second, we are supposed to establish effective communication between universities and society. The creation and development of American case teaching has been supported by many funds: the Ford Foundation, the Carnegie Teaching Promotion Fund, the Rockefeller Fund, etc. Our country has to fight for the power of society in the construction of case libraries. Cooperation with the enterprise can have two paths: direct path and indirect path. The direct path is a direct connection between universities and enterprises, such as cooperative creation cases, inviting entrepreneurs to school lectures and so on [6]. Indirect path is to establish cooperation the full and make effective use of social resources between universities and enterprises through the government and other public welfare departments.

Establish case protection mechanism of intellectual property rights. The use of the case library should be paid and the price determined should consider the cost of input and

operation and maintenance costs. For example, the famous Harvard Business School case database and the United States Yi Wei Business School case library are paid. There must be intellectual property protection mechanism and a safe and complete network operating environment to achieve sales operations [7]. With the "Internet +" in-depth development, knowledge dissemination and protection presents an unprecedented form. In this process of communication, we must first speed up the improvement of legislation in intellectual property rights to improve the operational capacity of the case library. After the protection policy, charging system can be effectively established, and according to the current situation of the establishment of China's intellectual property protection mechanism, to achieve the case of the paid use of the library is difficult.

#### V. CONCLUSION

The construction of the tax specialty case teaching resource library is an important guarantee for the cultivation of high level applied talents in colleges and universities. Through the taxation case teaching, the teaching practice and the detailed requirements improve. It is to provide theoretical basis and operational norms for the promotion of tax case teaching, to enhance students 'ability to analyze and solve problems and to improve the quality and level of teachers' teaching. What is all is inseparable from the construction of case teaching resource library. Therefore, strengthening the construction of case database is an important guarantee to improve the quality of tax students.

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