

Research on the Reform Strategy of Tax Law Course Teaching Method in Colleges and Universities

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Abstract. At present, the course of Tax Law in Colleges and universities is the basis for students to learn such courses as Tax Accounting and Tax Planning. The course of Tax Law is neither simply imparting knowledge nor training skills, but cultivating students' comprehensive professional quality. Selecting textbooks, arranging teaching contents reasonably, choosing teaching methods carefully, doing a good job of students' comprehensive assessment, and striving to cultivate qualified tax accounting talents. Taking private colleges as an example, this paper analyses the current situation, existing problems and Countermeasures of tax law teaching reform in Colleges and universities for reference by other colleges and universities.

Keywords: tax law, teaching reform, current situation, problems, strategies.

1. Current Situation and Problems of Tax Law Teaching Reform

1.1 Current Situation of Tax Law Teaching Reform

Tax law, as a series of legal norms formulated by the state to adjust tax distribution relations, has the essential characteristics of law, and is a broad system with strict logic, strong systematicness, concise and precise language and abstract and obscure content. The gradual tax reform strategy adopted by our country at present also makes a large number of tax documents implemented and amended every year. To some extent, the change of tax law is faster than that of accounting, which is similar to fixed assets repairs. There are even the statements of "10 years renewal, 5 years reconstruction, 3 years overhaul, 1 year minor maintenance". State tax There are more than 30 new tax laws and regulations or amendments promulgated by the General Administration of Public Affairs every month. These adjustments are not limited to the partial adjustment of individual small taxes. The relevant management regulations of major taxes are also constantly being revised and improved.

1.2 The Contents of Tax Law are Closely Related to the Contents of Related Disciplines.

Although on the surface, the course of Tax Law mainly talks about various laws, regulations and policies related to taxation, it seems that the course can be explained only if it understands the rules and regulations of taxation. However, as a social and professional economic law, learning the Tax Law requires not only basic legal knowledge, but also the knowledge of economics and sociology of teachers and students, as tax is a means of distribution, which involves and affects all aspects of social and economic life. Especially, all kinds of tax-related affairs are closely related to business management activities and enterprise accounting information. The specific business management activities of enterprises determine the types of taxes that enterprises should pay, and the accounting information of enterprises lays the foundation for calculating tax payable. Therefore, in order to teach the course of Tax Law deeply and thoroughly, and to enable students to understand and absorb it, students need to have the learning experience of law, economics, accounting, management and other courses. Especially, students need to master the knowledge of accounting, management and other related disciplines skillfully, and can deeply understand the internal links between related disciplines. Department and its regularity. Only by integrating the knowledge of various disciplines into the teaching and learning of Tax Law can we teach and learn this course well.

1.3 The Course Teaching Pays Special Attention to the Cultivation of Practical Ability.

At present, our country has entered the stage of popularization of higher education, and the structure of higher education is undergoing a large-scale adjustment, which is manifested by the transformation from a unified elite education to a diversified application-oriented personnel training.

Therefore, undergraduate education needs more consideration to realize the combination of general education and vocational education, take training applied talents as its own responsibility, and try to shorten the distance between school education and practical work. After all, for the graduate employment market, whether it is the government management departments such as finance, taxation, or various enterprises, institutions and agencies, etc., more application-oriented talents familiar with tax business are needed. Therefore, the arrangement of the teaching content of Tax Law, including the choice of case analysis, should emphasize the cultivation of practical operation ability. Especially because the practice enterprises or first-time employment units of students majoring in finance and economics are generally small enterprises, and in the financial work of small enterprises, the practical operation ability of tax-related business is more important than accounting to a certain extent. Accounting basically aims at paying taxes on time and accurately, which can be regarded as tax to some extent. Accounting, which requires graduates of Finance and economics majors to have excellent knowledge of tax law and operational ability to be competent for their jobs, that is, not only can they correctly calculate all kinds of tax payable, but also can independently handle all the affairs in the whole process of tax declaration.

2. Problems in Tax Law Teaching Reform

2.1 There are Overlapping Teaching Contents and Lack of Sufficient Practical Teaching.

As college students of accounting computerization take the direction of tax accounting as their training goal, the accounting teaching and Research Office has set up two courses, tax accounting and tax planning, besides tax law courses. The course of tax accounting will be offered in the next semester after the completion of the tax law course. The course includes the introduction of tax laws, regulations and regulations, the calculation of tax amount, and the accounting treatment of tax-related business. The former has been emphasized in the tax law course, but due to students' semester study and serious knowledge forgetting, teachers have to repeat the relevant provisions and calculation of tax law in the tax accounting course, resulting in the vague characteristics of the course, low teaching efficiency and students' dislike of learning.

Although the content of tax law teaching has been carefully arranged, the theoretical part is less and more elaborate, while the practical part is more concise, but the practical teaching content still stays on teaching students to fill out various paper tax returns, knowledge modules are independent, and the whole tax process has not been fully demonstrated. At the same time, in the tax comprehensive simulation training, although we explored the comprehensive tax-related business of an enterprise as the background to guide students to analyze tax categories, calculate tax amount and fill in tax declaration forms, but because of students' relatively shallow social experience, tax law and their life experience basically do not intersect, the training effect is not obvious enough.

2.2 Teaching Methods and Means are Relatively Single.

Tax law teaching mostly focuses on lecturing, and the teaching method is single, which does not give full play to the main role of students. Although we use heuristic teaching, case teaching and multimedia teaching, students still have no clear concept for such a course which is full of laws, regulations and rules and needs a lot of memory of students. Some students have poor self-binding ability and weak foundation. They do not interact with teachers in heuristic teaching. They regard case teaching as listening to stories, like pictures and videos in teaching courseware, and automatically ignore boring legal provisions.

2.3 Teaching Assessment Methods Need to be Innovated.

In view of the weak foundation of students, we have adopted a combination of process assessment and final examination to strengthen teaching management, pay more attention to process assessment, and have achieved some results. However, the final exam content is basically a revision of the book's examples or practical exercises. Students can get high marks just by reciting and writing. It is difficult to examine students' practical ability to analyze and deal with tax-related matters.

From the current teaching effect, the students majoring in computerized accounting in Colleges and universities have basically understood the current tax law system in China after studying the tax law course. They have a good command of the tax-related business of a single tax category and can fill out simple tax declaration forms, but their comprehensive ability is not strong, such as the incorrect handling of mixed sales business and concurrent business. Business and sales business, it is difficult to understand the difference between VAT and consumption tax, it is difficult to correctly adjust enterprise accounting profits as taxable income, as long as a slight change in assessment points, some students can not respond to random.

3. The Countermeasure of the Problems Existing in the Reform of Tax Law Teaching

3.1 Teachers should Always Pay Attention to the Latest Changes in Tax Laws

In the selection of textbooks, we should try our best to choose textbooks with more timely cases. Even if the updating of textbooks lags behind, teachers should pay attention to explaining the provisions of the current tax law, and timely supplement the latest policies in the courseware so that students can master the frontier knowledge of tax law. Students are encouraged to make full use of the textbook library to read the textbooks related to tax law, and even try to take the examinations of certified public accountants and certified public taxpayers, so as to lay a foundation for their future work.

Under the higher education mode of diversified applied talents cultivation, students' preference for theoretical knowledge and applied knowledge is that students have a tendency of subjectively "neglecting theory and emphasizing application". However, as a systematic course and subject, theoretical knowledge is a very important part of teaching content. Especially in the case of rapid changes in tax-related systems and regulations, it is important to clarify the legislative ideas behind various tax-related provisions in theory for improving students' ability to collect and collate tax laws and regulations and coping with the changing working environment of tax laws and regulations in the future. Significance. Therefore, for teachers, we should try new ways of explaining theoretical knowledge, so that students do not feel bored. Practice has proved that heuristic teaching is convenient for students to understand, grasp and apply tax law by transforming Abstract provisions of tax law into concrete things, by analogy, by-analogy, in-depth, simple and vivid way, which is helpful to arouse the enthusiasm of both teachers and students. To this end, first, we should carefully select the teaching content, guide and inspire students to learn, consider the utilization of knowledge in future work, and according to the principle of "learning for application", we can choose to use frequent value-added tax, business tax, income tax and other taxes in actual work and daily life as the teaching focus, or combine them with current events to integrate the tax reform focus into the teaching content and arouse students' interest. And guide students to pay attention to the changes of tax system; secondly, design teaching scientifically, improve teaching efficiency, teach concisely and concisely, outline, explain the main knowledge points by clarifying the context, analysing the difficulties, and give the rest to students to study, understand and summarize by inspiring thinking and providing reference materials. For example, when determining the sales volume of VAT, it is stipulated that taxpayers who sell goods in a new-for-old way should determine the sales volume according to the same selling price of the new goods and not deduct the purchase price of the old goods. It is necessary to explain clearly why this stipulation is made in the course of teaching, since the sales volume and the purchase volume are two different business activities and cannot be offset each other. It is also for strict calculation and collection of value-added tax, to prevent the phenomenon of false sales and tax reduction.

3.2 Integrating Teaching Contents and Strengthening Practical Teaching

Colleges and universities should effectively integrate the two courses of tax law and tax accounting, and even consider directly replacing tax law with tax accounting. At the same time, they should

strictly distinguish the teaching objectives, contents and key points of the two courses, accurately locate and grasp the characteristics of the courses, and strive to avoid duplication or minimize duplication.

In view of the limitation of insufficient practical teaching content, we should make a good choice of theoretical teaching content, adopt the mode of "special lecture + case analysis" to tax substantive law, adopt the way of dividing industries into business categories, and integrate the various taxes involved in tax law curriculum according to different tasks in the working process. At the same time, dormitory should be used as a unit to organize students to investigate tax payable types, tax objects, tax rates, tax time and place, tax preferences and other practical teaching materials, so as to increase students' perceptual awareness and make students realize the intersection of daily life and tax law. After the completion of the theoretical module, besides promptly guiding students to prepare tax returns, we should also use video or situational simulation teaching to supplement the basic knowledge of tax declaration process, so that students can master the comprehensive tax-related business process.

3.3 Innovating Case Teaching Method and Adopting Case Teaching Method.

We should organize and implement case teaching in a large number, with students as the main body, find out the relevant laws and regulations applicable in the case by students, and analyze them by using the principle of tax law. The main and core problems involved in the case should be sorted out by teachers. On this basis, the teachers should put forward the problems needing in-depth consideration and guide the students to think further. At the same time, case-based teaching method can be used to change the shortcomings of "false emptiness" of tax law teaching cases, and the real cases on which the State Administration of Taxation promulgated relevant policies can be used to increase the persuasive power of cases and let students have a better understanding of the background and conditions of tax law promulgation.

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