

Tax Science Teaching Related Reform Suggestions

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Abstract

Taxation should be tax, the country has tax, we have the need to study taxation. However, since the decades of tax science opening, the progress of the development of tax education has no longer matched the height of the national economy. The inherent tax majors still retain the traditional teaching mode. For students in related tax majors, theory and practice have gradually separated. This paper aims to study the tax major under the development of the new economy, and put forward suggestions for improving the teaching content and system of the professional practice, so as to finally achieve the purpose of cultivating the applied talents of this course.

Keywords

Tax science major; Practice teaching; Teaching reform; Applied talent cultivation.

1. Introduction

In the 1980s, the course of "National Taxation" offered by finance and finance majors was one of the beginning of tax learning in China. With the reform of tax collection and administration in 1994, Dr. Li Lifeng also proposed around 1998 to suggest the establishment of —— taxation, a discipline exclusive to the tax major.[1] In the following decades, the study of tax-related knowledge system has developed quite. In September 2012, the state officially established a special discipline of —— taxation, professional code 020202. Colleges and universities have opened up tax-related professional learning, and achieved a different scale in the teaching practice of 1989. However, the progress of professional development in the face of the highly soaring national economic development trend, it still can not achieve coordinated development. In the face of the rapidly developing national economy, we urgently need to change the original traditional teaching mode, keep up with the dynamics of the development of tax practice, and further reform or improve the foundation of theoretical teaching in addition to the tax practice teaching system. Finally, through such a series of reforms, students and teachers majoring in tax science can combine theoretical learning with practical operation, and link learning with use, with the purpose of cultivating high-quality applied talents with hard professional skills for the society [2].

2. The Deficiencies Existing in the Teaching Process of Tax Learning Major

2.1. General Elective Courses Need to Be Improved, and the Expansion of Professional Courses Is Limited

For general elective courses, it has the advantages of wide range, simple content, easy for students to accept. According to the analysis of the training program of tax major, students need to take certain credits of general elective courses before graduation.

However, in the relevant general elective courses of tax majors, students can choose a small range of courses, and the types involved are limited due to professional relevance and other reasons, and the actual optional general elective courses are far less rich than other parallel

majors. As a general elective course, it has the advantages of wide opening, simple content and easy students to accept, which is not fully reflected in the level of actual tax students' learning. In addition, at the learning level, —— online courses are no longer opened offline by "offline and online teaching methods", and online courses will no longer be carried out online. The teaching mode of double-line collaborative teaching is often difficult to realize due to the "waste" of resources. [3]. A single classroom and online teaching can not fully stimulate students' learning enthusiasm and initiative, and the way to teach the courses still needs to be improved.

The opening of general elective courses is to make college students aesthetic and aesthetic process, and imperceptibly promote the all-round development of students in the pleasant learning process. Planting the seeds of students' correct world outlook, outlook on life and values. The opening of "limited" elective courses, to some extent, is not conducive to students' learning related courses, and also violates the original intention of general elective courses.

The choice of college professional courses is based on completing the training program of the overall tax science students. Therefore, for those students with strong learning ability and outstanding understanding ability, too basic knowledge is no longer satisfied their learning. To this end, some colleges and universities opened minors (the second major), to a certain extent to share the enthusiasm for learning enthusiasm, consumed their learning energy. However, under the increasing pressure of competition in the society, more and miscellaneous course learning is far less than less and fine professional skills learning. Relevant universities have quite limited in offering such expanded professional courses, and can not provide students with professional in-depth expanded knowledge learning.

2.2. Professional Courses Lag Behind, and Practice Courses Are Dismal

From the analysis of the training program of tax science major, there are some problems in the course design of this major. For example, in terms of professional courses such as Chinese tax system, tax management and tax planning, in the overall training program of students, the opening time lags behind, and even some courses are opened before graduation. For students in this major, a year has less than two years, still can not better grasp the knowledge content of the course, but also can not be used in practical operation.

In addition, for accounting simulation experiments, tax management practice and other manual practice subjects, courses are relatively scarce. Such courses are often offered one subject a year, or even two years, far less frequent than professional courses. Moreover, the opening of such subjects, in the specific practical operation process, often because there is no real practical atmosphere foil, leading to most students carelessly completed in the classroom or even under class, and did not put the real significance of practice to heart. In a strict sense, the opening of practical subjects can not reach the practical role, it in the actual classroom narration, has become more and more inclined to the category of theoretical class [4].

2.3. The Course Credit Acquisition Is Too Hard, and the Utilization of the Resource-sharing Platform Is Inefficient

The credit acquisition of students planned by the tax major training program is too rigid in the setting of subjects. Most of the courses need to be completed in accordance with the specified regulations. For example, online courses are studied regularly studied within the specified time period; offline courses require a course of 95-140 minutes in the classroom. Therefore, in the limited time period, too many complicated learning courses, squeeze out the students' precious time, leaving their own choice of interests and hobbies time will be greatly reduced. In addition, some other courses that are unrelated to the nature of the tax major but are extremely useful to students are affected by credit hours and credit restrictions, and are ultimately difficult to achieve teaching.

In recent years, Chinese colleges and universities have successively built electronic databases exclusively within the university, providing a place for students to study and study on the Internet. However, the establishment of the database, either limited by the level of software development, or the shortage of capital or technology; or because of respect for intellectual property rights such as literature resources, the final university database is far less than in quantity and quality, such as the domestic database of China CNKI, China journal network and China scientific citation database. In addition, the proportion of resource utilization and sharing platforms among universities to participate in education only accounts for a minority, and the popularization of resource sharing and technical equipment support among universities has not been formed nationwide. [5]

In terms of the popularization of the campus database, universities also due to the lack of necessary publicity, many students do not know the actual existence of the campus database. In the learning process, unnecessary consumed some time, energy and money to find some data and information contained in the campus database. Therefore, it can not allow the students to combine the database with the actual learning in the process of learning. In addition, the low utilization rate of university resource sharing platform is low and inefficient, which disguised increases the cost of database construction in the school, resulting in the waste of utilization of school resources.

2.4. Traditional Teaching Concept and Lack of Supporting Facilities

In the course of more than ten years, the teaching mode of tax science majors in China still retains the traditional teaching mode of teachers 'main classroom teaching, supplemented by students' research after class. Teachers 'teaching during the classroom is often mainly about instilling students' theoretical knowledge, but they often ignore that students' independent learning ability can not touch this level of theoretical learning. Therefore, this traditional teaching mode is no longer consistent with today's students' learning, this kind of teaching mode in the long accumulation month accumulation, in the actual process of teaching students learning, wear the students 'enthusiasm for learning, inhibit the students' learning creativity, enthusiasm and initiative.[5]

In the study of practical courses, tax science-related courses need specific software to assist in learning. Take the experimental course of finance and tax informatization as an example. The practical operation requirements of this course are higher than the learning of theoretical knowledge, and the cost of professional equipment and software for auxiliary learning is also increased. As a result, some universities are often forced to suspend classes because they cannot afford the high software usage fee, which also leads to the embarrassing situation of empty knowledge but nowhere to display in the actual teaching process. Thus, students can not normally on the machine operation and learning, also can not combine the theory with practical operation, and eventually lead to the students' practical operation skills are low, in such software operation on paper.

2.5. Graduation Internship Is A Mere Formality, and the Practical Experience Is Slightly Lacking

The graduation internship task of the tax study major is often arranged in the senior year, when the students often focus on the postgraduate entrance examination, the preparation of the graduation thesis and defense, seeking a job and other matters. [5] At this time, they are difficult to disperse their energy, to finally complete the internship task issued by the school. Therefore, they lack of energy in the face of hard indicators of the graduation internship task, can only stand not enough, in the actual practice, it is a mere formality, floating on the surface.

For some tax majors in some universities, certain internship tasks will also be issued during every winter and summer vacation. During this period, the internship task did not take into

account that the students' lack of skills were not competent for the relevant positions of enterprise tax management. Therefore, the students were looking for jobs to complete the task, or "across majors", or simply build the official seal. No matter what way, cause it in the future work, failed to skillfully use the relevant tax skills learned during the university, also can not be the relevant tax knowledge into specific practical experience, and it also led to its graduation season to seek work, lack of practical experience, less competitiveness than others.

3. Opinions and Suggestions of Tax Science Major in the Practical Teaching Reform

3.1. Course Design

3.1.1. Strengthen the Study of Ideological and Political Courses to Promote the Original Source of Thought

The addition of ideological and political courses is the ideological foundation for students majoring in tax studies.

Students majoring in taxation, they serve for the collection of national taxation. In the learning process of students, strengthening the learning of ideological and political courses can imperceptibly guide students to establish the correct world outlook, outlook on life and values in the process of tax learning learning, so as to achieve a silent teaching effect.[8] In addition, the opening of ideological and political courses is not only a reflection of students' ideological level, but also conducive to the effective improvement of ideological and political work and professional courses in colleges and universities. Combining ideological and political courses with tax courses can change the stereotype of ideological and political courses at a certain level, and transform students from "passive education" to "active learning" [6]; to a certain extent, it can change the original tax curriculum and explore and innovate the teaching methods. Moreover, the opening of ideological and political courses not only helps students, but also helps teachers to change the previous "cramming" rigid teaching method, and continue to improve their political theoretical quality, so as to further adapt to the rapid development of the dynamic thinking of contemporary college students.

What the taxation course is about — tax, the lifeblood of the country. The foundation of its deep study, is the purity of thought, no greed. Digital collection and administration of tax has improved compared with previous collection and administration, and gradually abandoned the tedious manual accounts in the past, but this is also a new challenge in the tax era. How can — keep its heart pure under the background of The Times? As an essential "core" course in economic management, "tax" ideological and political education " plays a pivotal role in establishing correct socialist core values and professional ethics, and also has far-reaching significance for the cultivation of students' professional quality after work after graduation. [6]

3.1.2. Add Diversified Elective Courses to Promote the All-round Development of Germany, Beauty and Wisdom

Talent training must be the unified process of education and education cultivation, and education is the foundation. [7] In cultivating students, we should take the intellectual development as the fundamental standard of test school work, really to wisdom, aesthetic education, moral education, to constantly improve students' ideological level, political consciousness, moral quality, cultural literacy for the ultimate goal, to add diversified elective courses is particularly necessary.

For those students, with outstanding learning ability and quick understanding ability, they are able to further apply their enthusiasm and energy to the tax-related knowledge system. Taking the forefront of tax reform and the introduction of entrepreneurial tax for college students as an example, it not only enriches the reserve of students' professional knowledge, but also gets

closer to our life from the reality of the course, enhancing the interest and practical operation of the course. The addition of public elective subjects, for other students, can learn more interested elective courses while consolidating their professional knowledge. The opening of such elective courses should adhere to the concept of "student-centered", aiming to popularize the basic knowledge of all kinds of disciplines, establish a correct world outlook, outlook on life and values, and cultivate the correct aesthetic quality. In terms of course selection, it is biased to the mode of a hundred flowers, rather than the dominant situation of tax-related courses. In addition, the choice of course content should play a key role in achieving the course objectives, that is, to ensure the systematization of the course content. That is, to ensure the correlation and coherence between the chapter and the course and the overall course.

The addition of diversified elective courses has a good guiding role in improving students' professional skills and their thinking expansion. The choice of courses that constantly keeps pace with The Times, provides online and offline choices, can adapt to the development of The Times, keep pace with The Times, present the latest development ideas and views in front of students, and promote the all-round development of students' morality, beauty and wisdom.

3.1.3. Adjust the Course Teaching Mode and Build A Flexible Credit System

With the quantification and publicity of credit acquisition, the pre-selected and compulsory course system was issued in the freshman year. Students are encouraged to pay more attention to the general elective courses, tax courses and minor courses, and to study and use more time to study in the right time to achieve high GPA in the whole semester. On the premise of ensuring the progress schedule planned for the actual needs of tax major, the course pre-selection will be further flexible and open. On the basis of removing unreasonable courses, the opening hours of repeated types of disciplines should be appropriately reduced, and the training program of taxation major should be followed flexibly.

In addition, on the premise of ensuring the study of tax courses, the primary selection of different professional courses is added, the prejudice concept of "not tax courses are not learn" is abandoned, and a diversified flexible credit system is constructed [9].

3.2. Resource Learning

3.2.1. Seek the Joint Efforts of Universities for Data Exchange

The content of databases is different between colleges and universities. To seek joint data exchange between colleges and universities is to benefit from others and promote the strengths of others. Strengthen the further joint combination of professional equipment and theoretical technology in colleges and universities to promote the construction of a unified database in colleges and universities. In addition, it is necessary to increase the capital investment of professional data control, integrate the mobile and PC terminals of university databases, to meet the diversified choices of students' learning.

3.2.2. Seek Corporate Friendship Sponsorship and Obtain Software Permission Preferably

For the software application of tax practice courses, the high usage fee has blocked the purchase of many universities. In the process of negotiation with them, the universities with relevant needs can take joint action together to negotiate with the enterprise, obtain preferential access to the use of the software, provide practical software for practical courses, and prepare for the future to enter the society into the work.

3.3. Teaching Plan

3.3.1. Weinize the Result-type Assessment and Enhance the Process of Management

Most of the final assessment of tax major courses is determined by scores, but ignoring the assessment and evaluation in students' learning process. As a highly practical course, the focus of taxation should be biased on various operations in the actual process, rather than simply learning its theoretical knowledge system. The study of theory is the most basic foundation of practical operation, but for the simple study of theoretical knowledge, it can not analyze the actual case. Therefore, in the course of the course assessment, should be combined with the actual students and course needs, change the single final evaluation system, the score more into the schedule learning, pay more attention to the performance in the process of learning, reasonable allocation of scores, pay attention to teaching process management, avoid students for the exam, for the final evaluation and high score wrong learning method.

3.3.2. Practice Course Exploration, and Effectively Show the Results in Groups

In the opening of tax courses, we should enhance the proportion of practical courses, so that students can explore and study in the process of practical operation. In practical courses, the role of teachers is to mean the street lamp for students to learn. They should not blindly tilt instill complex and indigestible knowledge, but should encourage them to think and create. Similarly, students in the process of learning, self-awareness is essential, self-learning ability also needs to grow. In the exploration and study of practice courses, it is necessary to clarify the main position of students in class, exercise their thinking ability, do not stick to one style thinking, clarify the leading role of teachers in class, and encourage parallel education. [10] Taking the opening of enterprise internal control and risk management courses as an example, after learning the knowledge theory of professional courses, students study cases in groups, combining after-class time with class operation. After reading information, market research, information summary, case prediction and analysis, they always integrate into courseware to display operation in the classroom and conduct effective learning.

3.3.3. Improve Teachers' Teaching Literacy and Adjust the Traditional Teaching Programs

The opening of tax science courses is adjusted with the update of national taxation. Therefore, while telling the students about such courses, the teachers should timely grasp the national tax adjustment situation, and timely understand the new progress of professional scientific research and new achievements. Through continuous self-learning, teachers to cultivate the development of high-quality talents to constantly improve and improve themselves.

4. Conclusion

For tax major students, the training program is somewhat more practical. Too much theoretical indoctrination will only make the tax-related knowledge system unable to use the practice. Such education with an empty knowledge framework and not knowing how to use it is undoubtedly a failure. What we want to cultivate is new young people who can master and flexibly use tax-related knowledge and skills in practice, rather than apprentices who start to stumbled in society. The purpose of teaching students one skills, and demand-oriented tax professionals is the development direction of discipline construction. The ultimate purpose of combining theory and practice is to improve students' professional knowledge and skills with the feasibility of practical operation and apply them to subsequent work and study, learning and even scientific research and innovation projects.

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