

The Application of Case Teaching Method in the Ideological and Political Construction of College Courses

-- Taking the Course of "Tax Law" as an Example

Yan Zhou*, Zhengfeng Hua

School of Finance and Public Administration, Anhui University of Finance and Economics,
Bengbu, Anhui, 233030, China

*Corresponding author: zyyz115@163.com

Abstract

Curriculum ideological and political construction is a major practice to enhance the comprehensive quality of students in ordinary colleges and universities. The integration of ideological, political and moral education elements into professional courses embodies the teaching goal of "cultivating morality and cultivating people". The tax law course is the core compulsory course for economic management majors. It contains many ideological and political elements. Through the case teaching method, the content of ideological and political education and professional knowledge points are organically integrated to cultivate and enhance students' awareness of the rule of law, public awareness and social responsibility. As an important method for the ideological and political construction of tax law courses, the case teaching method is also expected to play an exemplary role in other economic management courses.

Keywords

Tax law; Course ideology and politics; Case teaching method.

1. Introduction

On May 28, 2020, the Ministry of Education issued a document on the "Guidelines for the Construction of Curriculum Ideological and Political Education in Higher Education Institutions", requiring all universities to actively carry out the construction of curriculum ideological and political education, fully integrating ideological and political education with various subject education, in order to improve the quality of education and teaching in universities and the comprehensive literacy level of students. Curriculum ideological and political education "is different from the well-known ideological and political courses. It is an educational concept that integrates curriculum and ideological and political education. It requires teachers to explore the points in existing curriculum content and teaching methods that can be compatible with ideological and political education on the basis of regular teaching, and integrate ideological and political education into various fields of university teaching to meet the latest needs of the development of higher education in today's era. The stage of higher education is an important stage of ideological education, which also has an important impact on the formation of students' three outlooks. In the course setting of colleges and universities, we should make full use of the combination of explicit education and implicit education. In addition to setting up basic ideological and political courses for ideological and political education of students, we should also make full use of the characteristics of various professional courses to guide students correctly, help students establish a correct outlook on life Worldview and values, achieving the ultimate goal of education, moral education, and talent cultivation.

Tax law course is a core compulsory course for economic management majors. Through systematic teaching of tax law courses, students can understand the current tax laws and regulations in China, master specific practical operation methods, and have the ability to independently solve practical tax problems. On the other hand, ideological education should be provided to students to enhance their tax awareness and professional literacy, in order to prevent them from violating professional norms and legal provisions in their future work. The teaching objectives of the tax law course coincide with the core concept of ideological and political education in the course. The purpose of the tax law course teaching cannot simply be to enable students to acquire knowledge and integrate ideological and political elements into the tax law teaching content. It can better carry out ideological and political education for students, help them form an honest, trustworthy, and law-abiding professional concept, and cultivate tax professionals with both moral and talent for society.

In the current practical teaching of tax law courses in universities, teachers mainly choose two methods: theoretical explanation and case teaching. The content of tax law courses is diverse and difficult to understand. Theoretical explanation emphasizes the explanation of knowledge points, while case teaching aims to combine theory and practice to achieve a comprehensive effect. Case teaching method is an innovation based on traditional teaching methods. By studying and researching specific cases, it can not only deepen students' understanding of the theoretical knowledge they have learned, but also expand their thinking mode and improve their ability to solve practical problems. Previous studies have shown that case teaching method has certain advantages in achieving the integration of professional courses and course ideological and political education. Therefore, this article explores the application of case teaching method in the ideological and political construction of tax law courses in universities.

2. The Importance of Case Teaching Method in Ideological and Political Education of Tax Law Courses in Universities

2.1. The teaching content of tax law cases in universities includes many ideological and political elements in the course

The teaching content of tax law courses is closely related to our daily lives. The basic principles of taxation and specific knowledge of various taxes contain many ideological and political elements. It is of practical significance to connect these theories with real life through specific cases to provide ideological and political education for students. For example, through the demonstration of national anti epidemic situation and achievements during the current COVID-19, students can realize that taxation plays a huge role when the country and people face major disasters, and cultivate students' patriotism and awareness of paying taxes according to law; By introducing cases where financial and accounting personnel abuse their knowledge to assist companies in tax evasion and bear serious consequences, we guide students to strictly abide by professional ethics in their future careers, and strive to obtain the maximum benefits for the enterprise within the scope allowed by law, rather than causing adverse effects on individuals and society for petty gain; Through the case of celebrity internet celebrities who use various methods to evade taxes and repeatedly remind tax authorities that they still feel lucky and fail to pay taxes on time, ultimately bearing serious consequences, we guide students to establish correct life concepts and values, and remind them of the importance of complying with laws and regulations and paying taxes with integrity. From this, it can be seen that many practical cases not only contain rich tax knowledge, but also contain many elements of ideological and political education. In the process of case teaching, it naturally plays a role in providing students with ideological and political education.

2.2. The application of case teaching methods can promote the ideological and political construction of tax law courses in universities

Firstly, the case teaching method can play a role in enhancing students' interest in learning tax law, enhancing their initiative in learning tax law knowledge, expanding their horizons, and exercising their ability to think independently and solve problems in the teaching process of tax law in universities. This method reflects the innovation of teaching methods, shifting from teacher centered to student centered, effectively changing the phenomenon of traditional teaching processes that are scripted and dull in content. In the process of case teaching, teachers inspire and guide students to think about cases. Students form small groups for communication and discussion. These cases, which are closely related to daily life, enhance students' sense of participation and integration. This not only strengthens students' learning and mastery of theoretical knowledge, enhances their thinking ability, and has a subtle impact on students' thoughts in a subtle and silent way. This undoubtedly has a certain promoting effect on promoting the ideological and political construction of tax law courses in universities. Secondly, the application of case teaching methods poses challenges for teaching teachers. On the one hand, teaching teachers need to change their previous teaching concepts, continuously apply new teaching content and methods in practice, pay more attention to the close connection between theory and practice, and change the current situation of "cramming" teaching; On the other hand, teaching teachers need to improve their own level through continuous learning, relying on past work experience and collecting research and integrating materials to select cases that meet the dual goals of tax law teaching and ideological and political education, and timely revise and update cases based on existing policy adjustments. The application of this teaching method not only provides new learning ideas for students and teachers, but also continuously improves the professional ability and teaching level of teachers in this teaching process. As the main force in accelerating the ideological and political construction of tax law courses in universities, the improvement of teachers' comprehensive quality undoubtedly injects impetus into the realization of this goal.

3. The Overall Idea of the Application of Case Teaching Method in Ideological and Political Education of Tax Law Courses in Universities

3.1. Clarify the ideological and political teaching objectives of tax law courses in universities

In order to accelerate the ideological and political construction of tax law courses in universities, the current primary task is to clarify the teaching objectives of ideological and political education in tax law courses in universities, and fully explore the connection between tax law courses and ideological and political education in universities. The fundamental task of education is to cultivate morality and cultivate people. In the teaching process, it is necessary to integrate education on values into knowledge dissemination and ability cultivation, guiding students to establish a positive and upward outlook on life, the world, and values. In combination with the teaching of the tax law course, we will strengthen students' in-depth learning and understanding of Core Socialist Values, integrate the value orientation of the country, society and people, and stimulate students' patriotism and social responsibility.

According to the strategic deployment of the "Guidelines for the Ideological and Political Construction of Higher Education Curriculum", and in accordance with the guidance requirements of Professor Fan Liming, Chairman of the Education Guidance Committee for Fiscal Majors of the Ministry of Education, and the experience accumulated by teachers in the daily teaching process of the "Tax Law", the content of ideological and political education is organically integrated with professional knowledge points, emphasizing value shaping and

highlighting value leadership. Following the teaching goal of cultivating morality and cultivating talents, the specific ideological and political goals of the curriculum are reflected in: firstly, cultivating and enhancing students' awareness of the rule of law. Tax law is the abbreviation of the tax legal system, which is the legal basis for tax authorities to collect taxes, taxpayers to pay taxes, and third-party intermediaries to provide tax related services. Through the teaching of tax law and ideological education, it is of great significance to cultivate students' reverence and admiration for national laws, consciously abide by and obey legal regulations, and cultivate students' personal qualities and professional ethics. The second is to cultivate and shape students' public awareness. Public consciousness, also known as collective consciousness, is the sum of concepts, attitudes, and values towards public affairs that pursue the protection of public interests. Through the teaching of ideological and political education in tax law courses, it is beneficial to shape and strengthen students' public awareness of taxation, such as "taking it from the people, using it for the people", "paying taxes is the obligation and right of every citizen", and international taxation to safeguard national rights and interests, which is conducive to enhancing students' sense of patriotism and responsibility. The third is to cultivate and enhance students' sense of social responsibility. Based on the belief in the rule of law in taxation and the practical awareness of public awareness, we continuously enhance students' sense of responsibility for serving the country, the people, and society. In daily work and life, we can consciously practice national tax laws and regulations, and consciously become guardians and defenders of national laws.

3.2. Promote the reform of ideological and political education in tax law courses

In recent years, in order to meet the needs of economic and social development, China's tax law has undergone multiple reforms. However, the update speed of tax law related courses and textbooks does not match the update speed of tax policies, which limits the timeliness and practicality of tax law course content. This also makes promoting tax law course reform an inevitable requirement. At the same time, tax law courses in universities are relatively complex due to their strong professionalism, covering multiple aspects and disciplines, including tax policies and regulations, as well as many basic legal and accounting knowledge. In the context of "ideological and political education", in order to meet the needs of ideological and political construction in tax law courses in universities, it is crucial to fully explore the ideological and political elements contained in tax law courses and modify the teaching syllabus based on educational and teaching objectives. This is the key to promoting the reform of ideological and political education in tax law courses. In the specific revision process, it is necessary to systematically sort out the key points of ideological and political education and refine them into specific course content chapters to achieve reform and innovation in teaching content.

The content of the tax law course mainly includes three aspects: firstly, an overview of tax law, explaining basic concepts such as tax legal relations, tax system elements, and tax system. The second part is the Substantive law part of taxation, which gives a detailed and systematic description of several taxes that have been levied at present. The third part is the Procedural law of taxation, which clearly stipulates the practical operation links such as tax collection and management. It can be seen that the content of tax law courses is very diverse, and the prescribed teaching time is very limited, which undoubtedly brings pressure to the teacher's work. Although they know that practice plays an important role in tax law courses and hope to have more time for case analysis and classroom discussions, in order to complete teaching tasks on time, the teaching teacher has to choose a method that mainly focuses on teaching basic theoretical clauses. Long term "cramming" teaching methods can erode the learning interest of both teachers and students, and fail to achieve the expected teaching effect.

The ideological and political construction of tax law courses in universities should incorporate the teaching concept of "student-centered" throughout the entire process of teaching design and implementation, and explore innovative teaching methods and means. Teaching is carried out through case introduction, group discussions, and other methods. Real and vivid cases are used to enhance students' sense of immersion, activate the classroom atmosphere, enhance students' enthusiasm for participating in classroom teaching activities, and strengthen their understanding of knowledge points and ability to think and analyze problems. At the same time, fully utilize modern teaching methods, comprehensively utilize rich online teaching resources, and organically combine online and offline methods to stimulate students' interest in learning.

3.3. Fully leverage the main role of teachers in the ideological and political construction of tax law courses

In order to accelerate the ideological and political construction of tax law courses in universities, it is necessary to fully leverage the role of teachers as the main force in this process, enhance the knowledge reserve and ideological and political awareness of professional course teachers, and achieve the goal of ideological and political education for students through words and deeds. Teachers are not only disseminators of knowledge, but also transmitters of ideas. Having a teaching team with excellent ideological and professional abilities is a powerful guarantee for implementing the construction of ideological and political education work. Teachers should correct their thoughts, firm their beliefs, actively assume the responsibility of educating people, provide new ideas for the ideological and political construction of the curriculum through in-depth thinking and active practice, enable students to truly understand the ideological and political concepts behind professional knowledge, and strengthen the education of students in Core Socialist Values.

However, the current level of teacher team construction in universities cannot meet the requirements of curriculum ideological and political construction. Educators need to be taught first. Firstly, we need to strengthen the education of teacher conduct and ethics. There is no inevitable connection between education and quality. People with high education may not necessarily have high quality. It is necessary to carry out national education, legal education, and public awareness education for teachers to comprehensively improve their ideological and moral level. The nature and characteristics of teachers' work require them not only to have sufficient knowledge reserves and excellent professional abilities, but also to have excellent ideological and moral levels. Teachers should work hard to learn the profound connotation of Socialism with Chinese characteristics, and use their knowledge and experience to stimulate students' patriotic enthusiasm and yearning for a better life. Only by improving teachers' own level can they help students establish correct life concepts and values through words and deeds. Secondly, it is necessary to enhance the ability of teaching teachers to extract ideological and political elements from the course content. In terms of teaching content, it is necessary to explore the ideological and political education concepts contained in different knowledge points based on the teaching syllabus and teaching objectives, clearly select which cases to integrate these ideological and political concepts into the knowledge points, and achieve the organic integration of curriculum education and ideological and political education. In terms of teaching assessment, the original intention of ideological and political education should also be taken into account, and students' performance in terms of ideological and political literacy should be considered as a part of the assessment, in order to increase their level of attention. Once again, teachers should be encouraged to explore and innovate teaching methods and methods, and integrate value education into diverse teaching methods. In summary, teachers should keep up with the pace of the times, respond to policy calls, persist in continuous learning and thinking, deepen teaching practice, and contribute their own efforts to promote the ideological and political construction of the curriculum.

4. Implementation Path of Case Teaching Method in Ideological and Political Education of Tax Law Courses in Universities

4.1. Fully tap into the ideological and political elements of tax law courses

Table 1. Design ideas for ideological and political education in tax law courses

Content	Ideological and political elements	Teaching process and methods	Expected effect
The relationship between taxation and citizens, and the significance of taxation	Patriotic sentiment; Pay taxes in accordance with the law.	Through the demonstration of the achievements made by all parts of the country in fighting against the COVID-19 epidemic since the outbreak, it shows that the national fiscal revenue plays a supporting role in it.	Through case studies, students can gain a deeper understanding of the purpose and significance of national taxation, as well as the idea of "benefiting and using the people" in taxation, enhancing their patriotism and awareness of paying taxes in accordance with the law.
Value added tax, corporate income tax	Reform and innovation; Honesty and trustworthiness; Humanitarian spirit.	<ol style="list-style-type: none"> Demonstration of the achievements of various types of preferential tax policies on enterprise development and economic development, highlighting various tax and fee reduction policies introduced since the COVID-19; Introduce XX Company's cases of tax evasion through fraudulent invoicing and other means, highlighting the role played by accounting personnel and the consequences they need to bear. 	<ol style="list-style-type: none"> Have a more intuitive understanding of the role of tax and fee reduction policies in promoting enterprise reform and innovation, transformation and upgrading, and green and healthy economic development; Enable students to personally feel the responsibility of the country and inspire their patriotism; Remind students to carry out tax planning for enterprises within the scope allowed by law during the employment process, and strive for the maximum benefits as much as possible. They should not try the law with a fluke mentality, and guide students to always remember professional ethics and pay taxes in accordance with the law in good faith.
Consumption tax	Rational consumption	Focus on explaining the purpose and scope of consumption tax collection.	Guide students to establish correct consumption concepts and consume reasonably.
Personal income tax	Improving people's livelihoods; Honest tax payment.	<ol style="list-style-type: none"> Explain the implementation and improvement significance of special additional deduction of Personal income tax; Introduce cases of internet celebrities evading taxes and evading taxes through yin-yang contracts, changing the nature of their income, and other means. 	<ol style="list-style-type: none"> Students can feel the role of Personal income tax in balancing fairness and efficiency and improving people's livelihood; Through the cases of tax evasion by these public figures, students are warned that everyone is equal before the law, must abide by discipline and the law, pay taxes with integrity, and guide them to establish a correct outlook on life and values.
Tariff	Mutual benefit and win-win situation; Patriotic sentiment.	When introducing special tariffs and protective tariffs among tariff categories, introduce cases of trade friction between China and the United States.	Let students have a deeper understanding of the role of tariffs in international exchanges, educate students on Socialism with Chinese characteristics and the Chinese Dream, enhance national self-confidence, and cultivate patriotic feelings.
Environmental protection tax and resource tax	Clear waters and green mountains are golden mountains and silver mountains; Human beings coexist harmoniously with nature.	Explain the original intention and significance of levying environmental protection tax and resource tax.	Help students establish awareness of resource conservation and protection, and contribute to the construction of a resource saving and environmentally friendly society.

The content and characteristics of tax law courses in universities endow them with natural ideological and political attributes. On the basis of clarifying the ideological and political teaching objectives of tax law courses in universities, it is necessary to fully explore the ideological and political elements contained in the content of each chapter of the course, and combine the characteristics of that chapter with different teaching methods to fully integrate the two. The following table shows the design ideas for ideological and political teaching in tax law courses.

4.2. Improve the guarantee measures for ideological and political construction in tax law courses, innovate teaching methods and means

In order to smoothly promote the ideological and political construction work of tax law courses, perfect guarantee measures are essential. The school and relevant departments of the college should not only formulate an overall plan, but also provide detailed and specific implementation plans, establish specialized groups to supervise and evaluate the ideological and political construction work of the curriculum, and add impetus to the implementation of relevant policies. Schools should provide teachers and students with various facilities suitable for tax law and ideological and political education, adopt innovative teaching methods and means, and provide an excellent material foundation for ideological and political construction work.

The case teaching method is one of the main methods in the current tax law teaching process, and its unique advantages will also play a significant role in promoting the ideological and political construction of tax law courses. It should be noted that when selecting classroom cases, the following factors need to be considered: firstly, the case should be closely related to the theory, and the case serves the teaching content. The representativeness, pertinence, and pertinence of the case should be comprehensively considered. The second is the integration of ideological and political elements. Cases should contain ideological and political elements, which naturally extend into ideological and political education during the teaching process, rather than blindly applying them to achieve goals. The third is students' interests, and their active participation has a multiplier effect on activating the classroom atmosphere and improving teaching effectiveness. Try to choose cases that are similar to students' interests as much as possible. Secondly, the arrangement of case analysis in specific case teaching requires students to familiarize themselves with the basic content of the case and collect relevant information before class. In class, communication between teachers and students, as well as between students and students, should be strengthened. Teachers should first express their opinions based on the basic situation of the case, and then allow students to engage in group discussions. Students can freely express their opinions and provide theoretical basis to support this viewpoint. Finally, the teacher evaluates and summarizes the students' perspectives, corrects errors, compensates for deficiencies, and highlights teaching priorities. The application of case teaching methods has elevated students' understanding of tax law knowledge from perceptual to rational.

The development of science and technology has promoted the development of networked teaching, thereby broadening the path for the application of case teaching methods, which is of great significance for improving the efficiency and quality of case teaching. At present, multimedia software, PPT teaching and other basic teaching methods have been widely used. On this basis, through the introduction of micro classes, MOOC, Flipped classroom and other new network teaching methods, the teaching methods are more diversified and build a bridge for strengthening communication between teachers and students. Teachers can record some key and difficult tax law content into teaching videos to meet the learning needs of students at different levels and reflect the educational philosophy of individualized teaching. Students can engage in self-learning through online platform resources based on their own learning situation,

repeatedly watching video resources to continuously strengthen their understanding of the key and difficult knowledge.

4.3. Improving the comprehensive quality of ideological and political teachers in tax law courses

In order to fully leverage the main role of teachers in the ideological and political construction of tax law courses, we can improve the comprehensive quality of tax law course ideological and political teachers through various channels and methods. One is that the curriculum teaching team can organize collective lesson preparation based on the teaching and research department. Teachers can participate in discussions and brainstorm based on their own experience. They can extract ideological and political elements from chapter knowledge points, and use them as the basis for selecting curriculum ideological and political teaching cases. Secondly, it is necessary to organize various training and exchange meetings related to ideological and political education, invite teachers from the School of Marxism to share the teaching experience of basic ideological and political courses, invite relevant majors and schools to exchange and share, learn the successful experience of ideological and political construction work in their courses, and make corresponding adjustments before applying them to the teaching process; Third, teachers should be encouraged to actively use modern teaching methods and teaching means to actively interact with students and strengthen communication and exchange through learning through, Flipped classroom and other ways. Stimulate students' interest in learning and activate the classroom atmosphere through various teaching methods such as heuristic teaching, situational teaching, and case teaching. The case teaching method can be divided into two basic stages and four stages. The two foundations refer to learning basic theories and basic knowledge. The four stages refer to the introduction of problems and the construction of scenarios in the first stage, the theoretical elaboration and extension of problems in the second stage, the comprehensive application of knowledge and the improvement of practical ability in the third stage, and the refinement of core ideas and the completion of teaching reflection in the fourth stage. The fourth is to establish a comprehensive teaching evaluation mechanism for ideological and political education in tax law courses, clarify the supervision and evaluation roles of various subjects such as schools, colleges, and students, build a comprehensive supervision and evaluation system from before class to after course completion, clarify the evaluation points of course teaching, establish a sound teaching incentive mechanism, make the effectiveness of ideological and political education in courses a component of the teacher evaluation system, and increase the importance of teaching teachers on ideological and political education in courses.

Acknowledgments

This research is funded by The 2020 Anhui Province Teaching Quality Engineering Project includes the "Innovative Project for Training Outstanding International Tax Talents in Taxation" (2020zyrc016) and the "Ideological and Political Demonstration Course in Tax Law (2020szsfkc0001)"; 2018 Anhui University of Finance and Economics Postgraduate Teaching Innovation Project "Master of Taxation Practice Base"; 2019 Anhui University of Finance and Economics Postgraduate Teaching Innovation Project "Postgraduate Practice Teaching Innovation of Master of Taxation".

Biographies

Yan Zhou (1981-), born in Feidong, Anhui Province, holds a doctoral degree and is an associate professor. Her main research direction is theoretical research and teaching practice in finance and taxation; Zhengfeng Hua (1999-), born in Chuzhou, Anhui Province, is a master student of

the School of Finance and Public Management of Anhui University of Finance and Economics, whose main research direction is fiscal theory and policy.

References

- [1] Mao Xiaoying. Exploration of integrating ideological and political concepts into the teaching of "tax law" courses [J]. Education and Teaching Forum, 2020, (48): 52-54.
- [2] Wu Qiong. Curriculum Ideology and Politics: Innovative Models of Ideological and Political Education in Universities [J]. Journal of Higher Education, 2020, (22): 30-33.
- [3] Li Zhaodong. Practical Application of Case Teaching Method in Basic Teaching of Economic law [J]. Legal Expo, 2020, (32): 161-162.
- [4] Tu Wei. Exploration of the Reform of Integrating "Curriculum Ideology and Politics" into Tax Law Teaching [J]. Finance and Accounting Learning, 2021, (24): 172-174.
- [5] Zheng Xinnan, Li Xiaoyu, Wang Fei. Reflections on how to integrate ideological and political education into tax law courses in universities [J]. China Agricultural Accounting, 2022, (01): 24-26.
- [6] Du Panpan, Jiang Yanan. Exploration of Ideological and Political Teaching Reform in Tax Law Courses in Universities [J]. Quality and Market, 2021, (21): 55-57.
- [7] Zhu Minghui. Design and Practice of Ideological and Political Teaching Reform in Higher Vocational Colleges: Taking the Course of Tax Law as an Example [J]. Modern Marketing (Information Edition), 2020, (05): 132-133.
- [8] Fan Liming, Yang Canming, Ma Xiao, Liu Xiaobing, Du Zexun. The Connotation and Development Path of New Liberal Arts Construction (Written Discussion) [J]. China Higher Education Research, 2019, (10): 10-13.