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Exploration and Practice on the Construction of Tax Law Top-quality Course

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Abstract: *Specialty is the basic unit of talent training, and the course is the core element of talent training. Courses are the most direct, core, and effective way for students to benefit from universities (Wu, 2018). However, current Chinese university courses generally have shortcomings and bottlenecks. For non-governmental colleges and universities, due to the short time of its establishment, few senior and well-known professors and lack of teaching experience, it is more urgent to manage bird courses and make top-quality courses. In the process of top-quality course construction, we start from the aspects of "course objective meets the requirements of education in the new era, course content keeps pace with the times, teaching methods are comprehensively deepened, and assessment methods are changed". After years of exploration and practice, the course features of "one integration, two subjects, six combinations, and improving teachers' comprehensive quality" have gradually formed, in order to provide theoretical and practical supplement for the construction of top-quality course.*

Keywords: *Tax law; Top-quality course construction; Teaching reform*

Introduction

Tax law is the main course in university economics, management, law, and other majors, which can help students understand and master the national tax law system systematically. At the same time, tax law is also an essential part of various professional title examinations, such as accounting, auditing, economy, and justice. The knowledge involved in tax law courses is not only indispensable in the modern economy and society, but also includes the cultivation of personal morality, fairness, justice, taxation according to the law, honesty and trustworthiness that young students must have in their growth. Therefore, the construction of top-quality courses is extremely urgent and very important.

The construction of the top-quality course is carried out in an all-round way around "course objective meets the requirements of education in the new era, course content keeps pace with the times, teaching methods are comprehensively deepened, and assessment methods are changed".

The Course Objective Meets the Requirements of the Times, Schools and Professional Personnel Training

According to the school orientation of "local and applied", as well as the school-running concept and training

requirements of "applied, open and international" of financial management major, our study combines the current high-level demand for financial and taxation talents in the era of BIMC (Big Data, Intellectualization, Mobile Internet and Cloud Computing), and set the following curriculum objectives:

Knowledge objectives: Master the basic theory of tax law; the calculation and tax declaration of entity tax; the reform of tax law and the frontier achievements and development trends of tax discipline.

Capability objectives: Have the ability to properly deal with tax-related matters according to real business using new technical means; the ability to calculate and declare physical taxes; the ability to design tax planning plans and defend against tax risks based on the actual situation and development strategy of the enterprise.

Quality objectives: Possess the professional ethics and qualities of law-abiding, honest tax payment, and integrity; a taxation position that promotes fairness and justice; good communication skills and teamwork awareness.

Keep Pace with the Times and Reshape the Course Content

Integrate into Quality Education Construction

Teaching should be combined with education. Pay attention to the integration of value shaping, knowledge imparting, and ability training.

At the beginning of the first tax law class, I didn't rush to explain the knowledge, but started from Benjamin Franklin's famous saying: in one's life, two things are inevitable: death and tax payment. Through this famous saying, let students know that paying taxes is an obligation that must be fulfilled, and paying taxes in good faith is a responsibility that cannot be shirked. When teachers explain the principles of tax law, the statutory principles of taxation and tax fairness should be integrated into the fair taxation position, so that students can understand that "implement the statutory principles of taxation" is an important reform task. When explaining the items of consumption tax, teachers should let students know that that high-end products such as watches, cosmetics, yachts, golf, and so on need to levy consumption tax, so that students can cultivate the virtues of diligence and thrift from the perspective of taxation. When explaining that disposable wooden chopsticks, solid wood flooring, fireworks and firecrackers need to be levied on consumption tax, teachers should integrate the environmental protection concept of protecting the environment and forests. When explaining the personal income tax law, teachers can discuss with students the case of "Fan Bingbing evading personal income tax" and learn to establish the values of paying taxes in good faith and being an honest person.

The integration of quality education into professional courses is not and does not have to be forced to integrate, but imperceptibly combines knowledge, ability, and quality in knowledge points and cases. Let students improve their quality and values while learning knowledge and ability.

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Keep up with the Changes of Tax Laws, Adjust the Course Content in Time

With the development of the rule of law and the reform of the tax system, the content of the tax law course is also constantly adjusted. The implementation of a series of laws and regulations, such as value-added tax transformation reform, business tax reform, tax reduction, and fee reduction, requires timely follow-up in the course. Constantly adjust the course content to adapt to the latest laws, regulations, and policies.

Reflect the Requirements of the Frontier and the Times, Integrate the Latest Knowledge

In today's era, information technology emerges in endlessly. New technologies such as big data, artificial intelligence, mobile Internet, cloud computing, Internet of things, blockchain, and other new technologies bring changes and impacts to the society and all walks of life at an unprecedented speed and bring severe challenges to traditional financial personnel. Therefore, financial personnel must be transformed. Correspondingly, the personnel training mode of financial management and accounting specialty in universities must be reformed, and the contents reflecting the changes of the times and cutting-edge technologies should be added to the course content. The teacher can show students the video of how the intelligent robot issues invoices, so that students have a more intuitive feeling. Or let students learn how to use Python to develop small programs, so as to calculate personal income tax conveniently and quickly. Our goal is to enable students to understand and experience the new knowledge and technology such as blockchain and python language, and enhance the ability to integrate multidisciplinary thinking and interdisciplinary thinking.

Comprehensive Reform and Deepening of Teaching Methods

Tax law involves a large number of provisions, which is boring. At the same time, it is difficult to master the knowledge. It also integrates the knowledge of economic theory, accounting, the legal system, and other aspects, which has higher requirements for students' interdisciplinary thinking ability and comprehensive ability. Therefore, the focus of course reform is how to arouse students' enthusiasm in learning. To this end, teachers need to take practical teaching methods and means, carefully organize the teaching process.

In the teaching process, the teaching method, such as case method, discussion method, debate method, role play, and other methods are comprehensively used to mobilize students' learning enthusiasm. At the same time, the use of stories, movies and short videos will be boring text knowledge into the relaxed visual sense, enhance the fun of learning, and achieve better results.

Explaning Method

Although teaching methods emerge one after another, the explaning method is still one of the most commonly used and indispensable methods in teaching. In the use of the explaning method, the focus is on the use of strategies in different situations.

(1) Arouse students' interest. When explaining the importance of the course, if only preaching, it is not only boring but also easy to make students disgusted. In the movie *Shawshank Redemption*, the plot of the dialogue between Andy and the prison guard on inheritance tax is breathtaking and full of emotion. After three minutes of the film, students are still in their minds. They not only deeply felt the importance of tax law knowledge, but also admired Andy's knowledge and character. There is no need to preach. The awareness of learning and mastering tax law has been implanted into students' hearts.

(2) Combine detailed teaching and more practice. The 18 entity taxes involve a large number of knowledge points and calculations, which need teachers' explanations and guidance. In the process of explanation, we should pay more attention to the key and difficult points and combine them. Take the real questions related to the professional title examinations of the assistant accountant, accountant, certified public accountant, tax agent, and so on over the years as the exercises for students to deepen their understanding and mastery of knowledge points.

(3) In the process of explanation, it is assisted by pithy formula, classification, pictures, stories, etc. The scope of individual income tax includes salary income, labor remuneration income, manuscript remuneration income, royalty income, property lease income, property transfer income, and so on. Which income needs to be calculated and paid by comprehensive income? This paper gives the secret of memory in one sentence: "Gong 功 / 工 ", "Lao 劳 ", "Te 特 ", "Gao 高 / 稿 " (In Chinese, it means "great contribution"). And it corresponds to the four individual income taxes of "wages and salaries, remuneration for labor service, royalty and author's remuneration" respectively. In addition, in combination with the current hot figures and events, Academician Zhong Nanshan has made great contributions to the fight against the COVID-19, which impressed the students deeply.

When studying the consumption tax, the consumption tax has 15 tax items: tobacco, wine, high-grade cosmetics, precious jewelry and jade, firecrackers, fireworks, refined oil, cars, motorcycles, golf balls, and ball sets, high-grade watches, yachts, wooden disposable chopsticks, solid wood floor, batteries, and coatings. These 15 tax items have little correlation with each other and are difficult to remember. However, students are required to remember that rote memorization can not achieve good results, and they must seek good methods to achieve twice the result with half the effort.

Firstly, the classification method is adopted. The 15 tax items are classified into four categories:

The first category: excessive consumption will cause harm to human health, social order, ecological environment, and other aspects of special consumer goods, including tobacco, wine, firecrackers, batteries, disposable wooden chopsticks, solid wood floors, paint.
The second category: luxury goods, nondaily necessities, including precious jewelry and jade, high-grade watches, cosmetics, golf, and ball gear.
The third category: high energy consumption and high-end consumer goods, including cars, motorcycles, yachts.
The fourth category: non-renewable and alternative petroleum consumer goods, including refined oil.

After classification, the tax items are reduced from 15 categories to 4 categories. It is easy to remember the

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major categories, but the subcategories are still time-consuming and easy to forget. Although understanding can help memory, understanding, may not remember.

Secondly, try to use the method of figure memory. Graphics are easier to understand than words. Therefore, 15 kinds of consumption tax items are matched with relevant graphics, which can help students deepen their understanding and memory. But this method still can't remember all.

Finally, try to use pictures with stories to help students memorize consumption tax items.

Turn 15 items into graphics and stories. The name of the story is The Love Story of Jack and Rose.

The first picture: Jack, smoking, drinking, and wears Rolex (cigarettes, wine, luxury watches).
The second picture: Jack likes to ride a motorcycle, drive a Ferrari, drive a yacht, and play golf (motorcycle, car, yacht, golf, and golf equipment).
The third picture: One day, Jack met rose, who wore gold and silver, dressed in fashion (high-end cosmetics, gold, and silver, jewelry, and jade).
The fourth picture: They fell in love at first sight.
The fifth picture: They drove Tesla to play, and the battery ran out on the way (battery).
The sixth picture: They changed a Ferrari and filled it with gasoline (product oil).
The seventh picture: They come to the villa in the forest for dinner, which is covered with solid wood floors (solid wood floors).
The eighth picture: They eat dinner with disposable chopsticks (disposable chopsticks).
The ninth picture: Jack wrote in the paint on his arm: I LOVE YOU (paint).
The tenth picture: Some lovers get married. Firecrackers blare in the night sky, and fireworks are gorgeous (firecrackers, fireworks).

This story is romantic, interesting, and easy to understand and remember. It can help students quickly memorize the consumption tax items in their mind in a short time, and can not forget for a long time.

Human beings are not good at semantic memory, which requires teachers to transform boring literal knowledge into familiar and pleasant things (such as doggerel) or visual scene memory (visualization) or spatial memory (Memory Palace) or storytelling memory, whether it is highly meritorious or love stories. The combination of fluent language, visual pictures, and familiar stories can help students easily remember and remember the boring tax law knowledge points.

Case Method

The knowledge points related to key taxes are explained in the form of cases, such as buy one get one free, mixed sales, deemed sales, etc.

Display Method

Let students introduce and evaluate the tax system reform in China, the United States, Australia, and other

countries in recent years, and report with PPT.

Discussion and Debate Method

In the new version of the individual income tax law, children's education additional deduction does not involve infants under 3 years old. What's your opinion? Support or oppose?

Scenario Simulation Method

Suppose the student is an accountant of a tax agent's office and provides consultation for customers on the year-end final settlement and payment of individual income tax (involving many practical problems such as the support of the elderly, children's education, continuing education, buying or renting a house, medical treatment for serious diseases, etc.).

Reform the Assessment Method

The idea of a tax law course is to make students busy and teachers grow up. Making students busy includes three aspects: before class, in class, and after class.

Make Students Busy before Class by the Three-minute Lecture Hall

Before each class, a 3-minute lecture hall is set up for teachers and students to communicate on current hot issues or knowledge points. If the deduction of children's education funds in the reform of personal income tax does not involve infants under three years old, do you support or oppose it? Does the reduction of the value-added tax rate from 16% to 13% affect the R & D and innovation of enterprises? And so on. Students are required to collect relevant information in groups before class, analyze, integrate, and discuss, and show them in class. The knowledge involved in the three-minute lecture hall is generally higher than that in the textbook, which greatly expands the students' thinking and vision. At the same time, it is of great help to students' display ability, expression ability, and analysis ability. Students from the initial exclusion to later expectations and active participation fully proves this point.

Make Students Busy in Class by Detailed Teaching, More Practice, Discussion and Debate

In the classroom, teachers adopt the way of intensive teaching and more practice, teaching and practicing, and the combination of speaking and practicing. Every time a knowledge point is said, there will be exercises related to it. Students need to listen carefully to complete the exercises.

There are also some discussions and even debates in class, such as whether the state needs to increase or reduce taxes in the period of economic downturn, and which way do you prefer to grant tax relief and subsidies to enterprises?

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A typical discussion case is as follows:

> Suppose ten people eat together every day, and the total bill is $100. The first four (the poorest) don't have to pay. The fifth pay $1, the sixth pay $3, the seventh pay $7, the eighth pays $12, the ninth pay $18, and the tenth (the richest) pays $59. None of the ten people had a problem with such a payment. I had a lot of Happy Meals until one day, the restaurant owner said, "you are such a loyal customer, I decided to give you a 20 dollar meal fee reduction. After that, you can pay 80 dollars for the meal."

Consider the following questions.

> **Question 1:** How should these ten people pay for the new meal (just $80)?
> **Question 2:** If the restaurant owner says that the prices have risen recently, and the cost of meals will rise by 20 to 120 dollars, how do you think these ten people should pay for the expenses?
> **Question 3:** Instead of giving 20 dollars in cash to the boss, how do you think it's time to distribute the $20 fee directly?

The essence of Question 1 is tax reduction; the essence of Question 2 is tax increase; the essence of Question 3 is tax return. If we only explain the concepts of tax reduction, tax increase, and tax return, it will be boring for students to understand. Through this case, teachers can not only integrate knowledge into the scene of daily life, which is convenient for students to easily replace, but also inspire students to think deeply about the methods that the government can adopt on tax reduction, tax increase, and tax return. Besides, there will be an exam at the end of each chapter. Test results are included in the usual score.

Make Students Busy after Class by Consolidating Knowledge and Looking for Learning Materials

Each time before learning new knowledge points, there will be a small test in the classroom, and the test results will be included in the usual score. Therefore, students need to consolidate their knowledge and deepen their understanding after class. Moreover, to discuss and debate the three-minute lecture hall and related topics in class, it also needs some time to prepare after class. All this makes the students busy after class.

Therefore, the students of this course are very unlikely to pass the exam by several overnight raids at the end of the semester. They need to be busy before class, in class, and after class.

Teaching Promotes Scientific Research and Scientific Research Feeds Back Teaching

The teaching of many courses is separated from scientific research, and some teachers attach importance to scientific research and neglect teaching. The combination of teaching and education, teaching and scientific research, teaching and social service has formed a series of teaching reform topics, scientific research topics, horizontal topics, graduation theses, and innovation and entrepreneurship projects of outstanding college

students.

(1) Two teaching reform projects.

① Key Project of Jiangsu Province modern educational technology research in 2020: strategy and path of creating a "top-quality group" of financial management major based on Online Teaching.
② Construction of Excellent Core Course of Tax Law.

(2) Two scientific research projects.

① Research project of Jiangsu Provincial Department of Education: Research on value-added tax reform to promote the development of the modern service industry in Jiangsu Province and research project of Jiangsu.
② Provincial Department of Education: Problems and Countermeasures in the implementation of replacing business tax with value-added tax.

(3) One horizontal project.

Personal income tax planning scheme design of Qiangdong Foundation Engineering Co., Ltd.

(4) 17 papers on tax theory and practice.

One is the core of Nanjing University and three are the core of Peking University.

(5) Two papers on teaching reform of tax law.

(6) Two excellent graduation theses related to tax law.

(7) Three innovation and entrepreneurship projects of college students in Jiangsu Province related to tax law.

Course Features

In the process of the construction of the tax law course, it has formed distinct characteristics, which can be summed up as one integration, two subjects, six combinations, and strengthening teachers.

One Integration

Integrate into the course ideological and political. The ideological and political education should be integrated into the teaching of course knowledge and content, and the value molding, knowledge imparting, and ability training should be integrated.

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Two Subject

Both teacher-centered and student-centered are biased. This course adheres to the concept of dual subjectivity of teachers and students, and recognizes that teaching and learning benefit each other.

Six Combinations

(1) The combination of theory and practice: a large number of practical cases are added in the teaching process.
(2) The combination of learning and textual research: integrating the examination questions of CPA over the years into the teaching.
(3) The combination of explanation and practice: intensive teaching and more practice.
(4) Combination of knowledge and ability: more opportunities for students to discuss, show, and explain.
(5) The combination of teaching and scientific research: teachers carry out scientific research by themselves and guide students' papers and large-scale creative projects.
(6) Combination of teaching and service: organically combine teaching with social service, and the social effect is beginning to show.

Improve Teachers' Comprehensive Ability

The teachers of this course are no longer undertaken by a single teacher, but form a teaching team and play a collective role. The team teachers are all composed of associate professors and have the qualifications of senior accountant, certified public accountant, accountant, and economist. Double professional ability. He has won many honorary titles, such as "excellent teacher", "third prize of lecture contest", second prize of the first private university teaching competition in Yangtze River Delta, and advanced individual of course education. In the 18th Jiangsu Modern Educational Technology Application competition in 2020, the team members won one-second prize of teaching scheme, one-second prize and one-third prize of micro lecture works, and one first and third prize of multimedia courseware respectively, which fully demonstrated the ability and level of teachers in the teaching team.

Over the years, this course is excellent in terms of students' evaluation of teaching, peer evaluation of teaching, supervision, and evaluation. It is one of the excellent core courses of the University, and also become the first-class course of Sanjiang University in 2020.

The construction of tax law top-quality course needs the cooperation of team teachers, enterprising and keeping pace with the times, students' enthusiasm and active participation, and the support, guidance, and cooperation of relevant departments of the school. When teachers, students, and schools are united, the course will inevitably become the top-quality class and shine brightly.

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[2] Teaching Construction and Reform Project of Sanjiang College: Construction of Excellent Core Courses of Tax Law [No. J18006].

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