

Research on the application of mixed teaching mode in the teaching of tax accounting and tax planning

Xueting Li*, Yingying Shu, Rui Ang

School of Accountancy, Anhui Wenda University of Information Engineering, Hefei, Anhui, China

**Corresponding author*

Abstract: *Tax Accounting and Tax Planning is a professional course with strong theoretical and practical significance. Currently, there are problems in the teaching of this course, such as a single teaching method, insufficient teaching resources, and a disconnect between theory and practice. In the teaching of this course, it is recommended to adopt a combination of online and offline teaching methods, develop corresponding course resources, and organically combine theory with practice. We explore a blended learning model in order to further improve the teaching effectiveness of this course and cultivate high-level applied finance and accounting professionals for society.*

Keywords: *Tax accounting; Tax planning; Mixed teaching mode*

1. Introduction

Blended learning refers to "online" and "offline" teaching approach that combines the advantages of online and traditional teaching. In the blended learning mode, pre class preparation time also becomes an important stage for students to learn and master basic knowledge; In course teaching, teachers help students solve specific problems and promote the development of their knowledge horizons; The after-school stage is an important stage for consolidating the key points of knowledge learned and conducting tests and evaluations. This teaching model not only relies on traditional classroom teaching, but also emphasizes the management of diverse spaces and fragmented time, thereby strengthening effective interaction between teachers and students in classroom teaching and producing positive teaching effects. This article focuses on the current situation of the teaching of the course "Tax Accounting and Tax Planning", points out the problems that exist in the classroom teaching process, and analyzes them. Using a blended learning model for classroom design and teaching practice^[1], it promotes the comprehensive and effective improvement of teaching quality, cultivates students' knowledge transfer ability, and promotes the effective development of their cooperative learning ability^[2]. This teaching model also helps to stimulate teachers' awareness of lifelong learning and independently improve their professional teaching abilities and literacy.

2. The Current Situation of Teaching Tax Accounting and Tax Planning Course

2.1 Single teaching method

This course is very comprehensive, including: General Theory of Tax Accounting, Circulation Tax Accounting, Income Tax Accounting, Accounting for Other Taxes, Theory and Practice of Tax Planning. The traditional theoretical teaching model mainly focuses on teaching chapter knowledge points of tax accounting^[3]. This teaching method is highly systematic and beneficial for students to comprehensively learn relevant financial and tax theory knowledge. However, the teaching method of this course is single, and modern information technology has not been deeply integrated with the teaching of this course, which has not fully stimulated the enthusiasm of students. The participation of students in teaching activities is not high, there is less interaction between teachers and students, and the initiative of students in learning is not strong.

2.2 Insufficient teaching resources

The rapid changes in financial and tax policies have posed new challenges to the teaching of the course "Tax Accounting and Tax Planning". The update cycle of this course textbook is relatively long, and some of the content is outdated, which cannot be updated in a timely manner according to the latest

financial and tax policies. The chapter exercises in the textbook mainly focus on the calculation and accounting treatment of tax payable in tax accounting, while there are few case questions on tax declaration and tax planning, with a single online question bank and insufficient online and offline teaching resources [4].

2.3 The disconnect between theory and practice

The course of tax accounting and tax planning is quite practical, it is suitable for finance and accounting majors, including financial management, accounting, and auditing. The total class hours of this course in the talent cultivation plan are not reasonable. The teaching plan of this course mainly teaches tax accounting theory, involving the recognition, measurement, declaration, and accounting treatment of various tax types. There are relatively few practical steps in tax planning, and there is a lack of on campus and off campus training hours. In addition, there are not many tax training platforms and there is a lack of sufficient hardware. Some tax training platforms cannot be updated synchronously with the tax information system, which cannot effectively cultivate students' tax practical abilities.

3. The necessity of applying blended learning mode in the course of Tax Accounting and Tax Planning

3.1 The inevitable requirements of the development of the times

Our country strongly supports the comprehensive construction of the course system of "Tax Accounting and Tax Planning" in higher education institutions, further attaches importance to the cultivation of high-quality talents in tax accounting and tax planning, and improves the professional training mode of tax accounting talents. We have reformed the teaching of the course of Tax Accounting and Tax Planning, promoted the organic integration of Internet technology and the course through innovative teaching mode, and cultivated more high-quality professional financial and accounting talents in line with the development trend of the times for the society. [5] At present, with the rapid development of social economy and the further optimization and improvement of Internet technology, it is also the mainstream demand of the development of the current era to reform, optimize and improve the teaching mode of courses, strengthen online and offline hybrid teaching, and promote the improvement of the teaching quality of the course Tax Accounting and Tax Planning.

3.2 The characteristics of this course

Tax Accounting and Tax Planning is a compulsory course for finance and accounting majors in universities, and it is also a highly comprehensive course. This course involves knowledge points such as financial accounting and tax law, mainly covering the calculation, accounting, tax declaration, and tax planning of various types of taxes. As an important professional course in the curriculum system of finance and accounting majors in universities, this course can help students efficiently master the basic theoretical knowledge and application technology related to finance and taxation, conduct reasonable analysis and scientific decision-making for enterprise economic business, and improve their ability to plan taxes. This course, as a compulsory course for finance and accounting majors, requires high attention from students. Teachers need to strengthen the practical application of the curriculum and stimulate students' interest and initiative in learning. However, due to the wide range of knowledge involved, some students are inevitably afraid of difficulties during the learning process. We encourage students to actively learn and utilize various online educational resources in the teaching process of the "Tax Accounting and Tax Planning" course by integrating two different methods, online and offline. With the help of online resources, students can preview the course in advance, familiarize themselves with chapter knowledge, and participate in offline classroom teaching with questions. Students can analyze specific problems in a targeted manner, thereby strengthening their understanding of professional knowledge [6].

3.3 Powerful measures for talent cultivation

The course of "Tax Accounting and Tax Planning" applies a blended learning mode, handles basic knowledge issues in online stages, and fully utilizes online resources through online platforms. Students can use online video courses to understand the course content in advance, train relevant skills, and focus on mastering relevant key and difficult points, stimulating their enthusiasm for self-learning, further restraining themselves, and planning their time reasonably. By cultivating students' soft skills through offline classrooms, teachers provide face-to-face explanations, classroom exploration of doubts, and case analysis, diverse teaching methods are adopted to promote the cultivation of students' independent analysis and judgment abilities, enhance their independent communication and expression abilities [7],

and enhance their ability to unite and cooperate with others. In the teaching of the course "Tax Accounting and Tax Planning", using a mixed mode of teaching can effectively improve the efficiency and effectiveness of talent cultivation, promote the extension and expansion of teacher teaching ideas, continuously improve the quality of classroom teaching, and also help students efficiently utilize network resources to cultivate their open thinking. We actively explore blended learning models in the teaching of this course, in line with the requirements of teaching reform and the talent cultivation goals of applied undergraduate finance and accounting majors.^[8]

4. Feasibility of applying blended learning mode in the course of Tax Accounting and Tax Planning

4.1 A high-quality online learning platform provides an online platform for teaching this course

MOOC platform is currently a relatively high-quality online learning platform in China, which offers a variety of different types of courses. At the same time, the knowledge platform of "Learning Strong Country" created by the Central Propaganda Department also includes an independent module of "Learning MOOCs", which incorporates high-quality online courses from various universities and research institutions across the country. The comprehensive online teaching platform set up on the official website of universities allows teachers to independently create, apply, and manage various courses, providing students with convenient and fast online teaching courses. These high-quality and efficient online learning platforms jointly build a hybrid teaching platform for the professional course of Tax Accounting and Tax Planning. Teachers utilize diverse platform resources to improve student learning efficiency and effectiveness.

4.2 The emergence of networked teaching tools has provided technical means for the teaching of this course

Currently, information technology and teaching are further integrated, and online teaching tools are becoming increasingly diverse. There are many tools for classroom interaction, which are very convenient to operate and highly practical, making it possible to carry out interesting teaching; The tools used in smart teaching can enhance the effectiveness of classroom teaching experience, strengthen close interaction between teachers and students, and make classroom teaching more efficient and convenient; An efficient online classroom management application tool can help improve class management efficiency, assist teachers in completing grade analysis, and provide diverse services such as online interactive discussions between teachers and students; Intelligent teaching interactive system and intelligent management system, including multiple functions such as pre class preview, in class interaction, and post class mutual evaluation; For example, the teaching tool has established a course learning platform and a class management sharing and interactive platform, including many rich course resources, integrating knowledge management functions and course learning functions. Various online interactive classrooms, including many high-quality courses, provide support for the achievement of cross school teaching goals through online platforms of online education. These teaching tools and technological applications provide important guarantees for the implementation of a blended learning model in Tax Accounting and Tax Planning.

4.3 The rise of live streaming software platforms has provided strong support for the teaching of this course

The current rapid development of network technology has led to the rapid growth of various live streaming software platforms. A conference software with comprehensive audio and video functions, capable of conducting online meetings; Related live streaming platforms can provide live teaching, facilitate operation, and also facilitate class management and homework assignments; Many software can achieve instant messaging, and online classroom functions can also complete course learning tasks such as live streaming and recording, while also enabling live streaming within groups; These software can perform high-definition video conferencing and mobile network conferencing. The development of various live streaming software platforms has also laid an important foundation for the hybrid teaching mode application of the course "Tax Accounting and Tax Planning".

5. The Application of Hybrid Teaching Model in Tax Accounting and Tax Planning

5.1 Adopting a combination of online and offline teaching methods

In the "Internet plus" environment, teachers are required to make rational use of information

technology to teach with learning as the center. By leveraging various teaching management platforms and integrating the ideological and political elements of the course, we can closely connect online and offline teaching activities.

5.1.1 Autonomous online preview before class

The teachers analyze the learning situation based on the teaching outline and schedule, and publishes corresponding learning resources on the Learning Platform before class. Teachers should promptly pay attention to the latest national financial and tax policies, and push the latest financial and tax policies to students. Teachers actively guide students to conduct online previews, and students need to have thorough discussions before class to promptly provide feedback to teachers on any doubts they encounter. Teachers design teaching in a targeted manner based on student preview feedback.

5.1.2 Explore key and difficult points in class

Teachers use teaching management platforms to integrate the latest financial and tax ideological in class. Teachers use heuristic and participatory teaching methods to strengthen teacher-student interaction. Some chapters are relatively abstract in content, and it is necessary to concretize the abstract knowledge points to stimulate students' interest in learning this course. The teacher assigns chapter teaching tasks and releases them to the students. Teachers and students need to work together to explore the key and difficult points of each chapter, and conduct tests on teaching software. The teacher provides a detailed explanation of relevant knowledge points based on the results of on-site testing. By participating in online check-in, answering questions, voting, and topic discussions, the classroom atmosphere is enlivened, further stimulating students' interest in learning this course. We need to integrate social responsibility into the teaching process of this course, cultivating students' awareness of abiding by laws and regulations, paying taxes in a timely and sufficient manner in accordance with the law.

5.1.3 Improvement of post class evaluation feedback

Teachers push resources to students selectively, assign exercises of chapters, and require students to complete homework independently after class. Adopting an exploratory homework evaluation method, teachers grade homework and provide timely feedback. Teachers need to reflect on the teaching content, identify and fill in any gaps, further expand their knowledge points, summarize and share them on the Learning Platform. Abandoning the single final assessment method, it is recommended to diversify the forms of teaching assessment, strengthen comprehensive evaluation, and increase the proportion of process assessment. Online homework testing and offline evaluation feedback are closely linked to improve teaching effectiveness.

5.2 Developing course resources for Tax Accounting and Tax Planning

The teaching team of our school has developed supporting textbooks, highlighting the application-oriented characteristics. Due to the continuous updates of financial and tax policies, teachers of financial and tax courses should promptly pay attention to the latest financial and tax policies and incorporate them into the compilation of teaching materials. Curriculum resources such as Learning Strong Country and Learning Pass are relatively abundant, and course resource libraries usually include public libraries, school-based libraries, and alliance libraries. It is suggested to encourage the finance and taxation teaching team to strengthen cooperation, compile cloud textbooks online, build the latest curriculum and textbook system, and promote the matching of textbook content with finance and taxation policies based on the Internet platform and teaching materials such as talent training program and syllabus.

Teachers need to further expand the online and offline teaching resources of teaching platforms and timely revise teaching materials in accordance with the latest financial and tax policies. Teachers should equip each chapter unit with the latest teaching videos and audio files, and refine teaching resources into small units to facilitate students to use fragmented time for pre class preparation and post class review, thereby expanding the capacity of classroom teaching. The teacher prepares a question bank for the course based on various teaching materials, and the test questions can be divided into different levels of difficulty to form different question banks. Teachers should appropriately add case studies on tax declaration and planning in the question bank, summarize the latest financial and tax policies and practical cases, and integrate them into the classroom teaching process of this course to improve teaching effectiveness.

5.3 Combining theory and practice

This course is quite practical, and applied undergraduate universities especially need to pay attention to the close combination of theory and practice. It is recommended to reconstruct the practical course system of talent training programs, appropriately increase the hours of tax planning practice, and enrich

the evaluation and assessment methods of practical teaching both on and off campus.

It is recommended to combine schools and enterprises, hire experienced off campus experts in finance and taxation such as accounting firms, tax law firms, and asset appraisal companies, recommend registered accountants and tax law experts from enterprises, and provide training and guidance for on campus finance and accounting professional course teachers. The schools should invite corporate finance and taxation experts to explain frontline finance and taxation work to students. We also encourage professional course teachers to actively participate in practical training in enterprises. We need to establish a school enterprise finance and tax teaching team and build a high-level finance and tax teaching staff. We suggest that schools and enterprises jointly establish tax laboratories, purchase tax training platforms, and update corresponding financial and tax teaching software in a timely manner.

It is recommended that the training platform adopt a hierarchical guidance teaching model and adopt intelligent tax accounting and tax planning training. Based on the student's own ability level, different difficulty levels of practical training modes are selected, and students are targeted in practical operations to provide a practical environment for tax declaration and planning, which is conducive to improving their practical skills in tax declaration and planning.

6. Conclusion

Under the Internet environment, the teaching reform of the course "Tax Accounting and Tax Planning" has posed challenges to both teachers and students. We further optimize the online and offline teaching resources of this course based on the talent training plan for finance and accounting majors in applied universities. Teachers need to be diligent in learning and continuously improve our professional abilities in finance and taxation in future teaching work; By studying "Tax Accounting and Tax Planning", we aim to cultivate students with a spirit of dedication, honesty, diligence, and proactive craftsmanship. We need to guide students to strengthen their self-cultivation, enhance their accounting professional ethics, enhance their accounting professional competence, and promote their continuous improvement of comprehensive quality. We need to guide students to establish the concept of integrity and be strict with themselves in future financial and accounting work. This course focuses on the cultivation of tax related job skills and tax planning abilities, and adopts a hybrid teaching model that combines online and offline teaching. It combines theoretical teaching with practical teaching to further improve teaching quality and cultivate high-level applied finance and accounting professionals for society.

Acknowledgements

2022 Anhui Provincial Department of Education Quality Engineering Project Online and Offline Mixed Course "Tax Accounting and Tax Planning" (Project Number: 2022xsxx084).

References

- [1] Diao Xuelin, *Building a team of tax accounting professionals through a mixed training model* *Audit and Wealth Management* [J]. *Audit and Wealth Management*, 2022, (09): 41-42
- [2] He Zhou'e. *Exploration of the reform of blended online and offline teaching in tax accounting courses* [J]. *Industry and Technology Forum*, 2021-20 (09): 119-121
- [3] Ma Ning, Liu Bing. *An Analysis of the Reform of Tax Accounting Practice Teaching from the Perspective of Modern Industry Colleges* [J]. *Education Observation*, 2021, 10 (44): 101-103
- [4] Zhang Hefang. *Reform and Exploration of Tax Accounting Course Teaching* [J]. *Chinese and Foreign Corporate Culture*, 2020, (07): 137-138
- [5] Hu Wenli. *Research on Teaching Reform of "Tax Accounting" Course in Higher Vocational Education under the Background of "Internet plus"* [J]. *Journal of Liuzhou Vocational and Technical College*, 2020, 20 (04): 110-114
- [6] Liu Jin. *Exploration and application of blended learning mode in tax accounting course teaching* [J]. *Research and Practice on Innovation and Entrepreneurship Theory*, 2020, 3 (04): 24-25
- [7] Yan Hongyan. *Research on Tax Accounting Curriculum Reform Guided by Career Development* [J]. *Accounting for Township Enterprises in China*, 2019 (09): 209-210
- [8] Wang Yu. *Research on the Training Path of High Quality Tax Accounting Talents - Taking Tax Declaration as an Example* [J]. *Finance and Accounting Communication*, 2018 (25): 32-35