

Analysis of the reform on *Tax Law* course from the perspective of in-class ideological and political education

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Abstract: *Tax Law* course is a compulsory course for accounting talents. The students trained will integrate into all walks of life in different levels. They are not only accounting talents, but also social citizens. Any work should be done in line with its professional ethics. Carrying out the research on *Tax Law* course reform from the perspective of in-class ideological and political education and taking students' ideological and political education as the basis of professional skills is not only conducive to their own professional development, but also benefits the development and growth of enterprises and countries. This paper explores the ideological and political elements corresponding to the course content from the perspective of in-class ideological and political education and seeks the path of its ideological and political reform and the means to ensure its effective implementation, in order to provide reference for the further reform and implementation of in-class ideological and political education.

Keywords: *in-class ideological and political education; Tax Law courses; reform*

1. Introduction

The rapid development of economy has raised the requirements of enterprise accounting departments for talents to a certain extent. As the core course of accounting major in colleges and universities, the course *Tax Law* systematically introduces the basic knowledge of tax law, the calculation principle and tax payment process of various taxes, comprehensively analyzes the characteristics and tax payment process of China's tax law, and cultivates students' business processing ability in tax related posts with distinct contribution. Identifying the ideological and political elements contained in the *Tax Law* course and combining professional course education with ideological and political education is conducive to guiding students to establish a correct outlook on life and values, cultivating their awareness of paying taxes according to law and professional quality of honest service, and laying a foundation for cultivating compound talents with strong tax professional ability and high moral quality in our country.

2. Corresponding reconstruction of *Tax Law* course content and ideological and political elements

To ensure the ideological and political education effect of *Tax Law* course, we must first find out the ideological and political elements contained in the course, which requires teachers to identify the corresponding ideological and political elements on the basis of mastering the relevant knowledge of tax law, combining with the latest tax policy-making intention and background, and select the appropriate teaching forms and teaching methods for effective implementation in the classroom. The ideological and political elements found in this paper are as shown in table 1.

The identification of ideological and political elements in the *Tax Law* course should be dynamic and continuous, which requires teachers to spend more time and energy, pay attention to current affairs and politics, keep pace with the times, constantly update and dig into the ideological and political elements that can be introduced into the course on the basis of excellent professional courses teaching.

Table 1 Ideological and political elements that can be introduced into the course of Tax Law

Key points of teaching	Integration point of ideological and political elements	Teaching forms and methods	Expected results
Basic tax knowledge	Awareness of paying taxes according to law	Introduction and teaching of paying taxes in good faith according to law in the form of animated cartoon	Enhance students' awareness of paying taxes in accordance with the law and in good faith
Tax legislation and China's tax law system	Consciousness of ruling the country by law	Interpretation and teaching of relevant documents on building a socialist country under the rule of law	Establish the awareness of governing the country according to law
Administrative measures for the identification of general VAT taxpayers	Socialist core values: integrity	Teaching socialist core values – integrity in the form of animated cartoon	Enhance students' socialist core values and establish a sense of integrity
Input tax deduction (extraordinary loss)	Patriotism education and social responsibility consciousness	Watch the video of heroes in Liangshan, Sichuan, and conduct group discussion	Enhance students' Patriotism
Tax preference for VAT	Humanitarian spirit	Group discussion on tax preference cases for small-scale taxpayers in China during the pandemic	Cultivate students' sense of national identity and pride
VAT special invoice management	Tax administration according to law	Teaching the cases of violating the management measures for special VAT invoices	Urge students to establish the awareness of tax administration according to law
Scope of consumption tax	The traditional virtue of diligence and thrift	Debate on whether the virtue of diligence and economy should continue to be promoted in the new era	Carry forward the excellent traditional virtues of the Chinese nation
Tariff	Patriotism education	Discussion on Sino-US trade war in the form of animated cartoon	Stimulate students' patriotic enthusiasm
Corporate income tax - R&D expenditure plus deduction	innovative spirit	Brainstorming about the significance of R&D expenditure plus deduction.	Guide students to establish the concept of innovative learning
Corporate income tax - deduction of donation expenses	Social responsibility consciousness	Discussion about the support of various localities to Wuhan, Hubei, during the pandemic.	Cultivate students' sense of social responsibility for helping others
Individual income tax income from labor remuneration	Awareness of paying taxes according to law	Discussion on Fan Bingbing's case of "tax evasion"	Enhance students' awareness of paying taxes according to law
Individual income tax public welfare donation expenditure	Consciousness of Helpfulness	Group discussion on celebrity making the donation for the construction of hope primary school.	Enhance students' awareness of helping others
Special additional deduction of individual income tax	Improving people's livelihood and serving the people	Special deduction, setting different scenarios	Enhance students' awareness of serving the people and national pride
resource tax	Scientific outlook on Development	Class discussion about environmental pollution, waste of resources in the form of animated cartoon.	Promote students to establish the concept of scientific outlook on Development
Environmental protection tax	Environmental protection concept	Collecting pictures of environmental damage, and discussing and teaching General Secretary Xi's scientific conclusion that "lush mountains and lucid water are invaluable assets"	Guide students to gradually establish the awareness of environmental protection
Overview of property tax	Reform and innovation consciousness	Lead students to think about how to reform the real estate tax in China	Stimulate students' spirit of reform and innovation
Stamp duty collection management	Consciousness of integrity	Teaching that stamp duty requires taxpayers to purchase stamp duty tickets, decals and paintings, and complete their tax obligations	Cultivate students' awareness of paying taxes according to law and in good faith

3. The path of ideological and political reform of *Tax Law* course

3.1 Integrate ideological and political elements and readjust the talent training plan

At present, the training program of accounting professionals pays more attention to the cultivation of students' professional skills, lacking ideological and political education for students. The formulation of curriculum standards only expounds the knowledge objectives, ability objectives and quality objectives of relevant contents, with almost no mentioning about the objectives of emotion, attitude and

values. Professional course teachers can truly realize the purpose of collaborative education only by making clear "for whom to cultivate people, what kind of people to cultivate and how to cultivate people", taking the ideological and political training of college students as the primary goal of course teaching, and organically integrating the ideological and political elements such as socialist core values, excellent Chinese culture and craftsman spirit into the *Tax Law* course. Moreover, in some schools, the teaching task of *Tax Law* course is heavy with much content to be taught, but the time arranged for the course is less and therefore the teaching task is compact. The teachers may not even have time to cover all the professional knowledge, not to mention the development of ideological and political education, which requires the professionals to make more efforts in the formulation of talent training plan after actual investigation and balance, determine the professional ideological and political training objectives, reintegrate the teaching content, and reasonably allocate class hours.

3.2 Improve teachers' moral education level and ensure the identification quality of ideological and political elements

In the actual teaching process, some teachers only spend a few minutes talking about articles or sentences about ideological and political content before class. They think that they have carried out in-class ideological and political education. This method is too rigid without satisfying effect. Moreover, when teaching professional course knowledge, some teachers, without the in-depth understanding of ideological and political principles, Marxist thought, socialist core values, fail to make the quality excavation of ideological and political elements, which will lead to the poor effect of ideological and political education. Therefore, it is very important to improve teachers' moral education consciousness and improve their ideological and political level. In this regard, the school can build working group of ideological and political teachers and professional course teachers, promote the teaching, learning and communication between professional course teachers and ideological and political teachers with the help of Enterprise Wechat and other network platforms, and regularly carry out exchange and sharing meetings on in-class ideological and political education construction from the perspective of ideological and political teachers. This paper evaluates the main problems and methods of *Tax Law* teachers in the development of ideological and political in-class education and puts forward improvement suggestions, so as to improve the quality of *Tax Law* teachers' finding and utilization of ideological and political elements. In addition, *Tax Law* teachers should carefully integrate and prepare the teaching contents of each class according to the talent training plan and curriculum standards, and strive to embed the "jade" of ideological and political elements while teaching the "golden sentence" of tax law professional knowledge, so as to better achieve the goal of "three-dimensional complete education".

3.3 Optimize the assessment system and add the assessment of ideological and political elements

In the past *Tax Law* course assessment, the common way is to allocate and sum the final test and the other assessment based on certain proportion. This evaluation method basically only focuses on the understanding and mastery of professional knowledge and does not involve the assessment of ideological and political elements, so it hurts the students' passion for ideological and political learning to a certain extent. We should add the assessment of ideological and political elements to the existing assessment and evaluation mechanism. Only in this way can we effectively promote the teaching effect of ideological and political education in the course. For example, in the process assessment of each student, we could use the Cloud Class and other platforms to actively carry out various activities, timely record the experience points of students' ideological and political learning, or integrate the ideological and political elements into the evaluation standards through reviewing the ideological and political case analysis and group sharing, so as to further ensure the effect of the implementation of in-class ideological and political education.

4. Teaching methods and means of ideological and political education on the course of *Tax Law*

The *Tax Law* contains much theory and requires practicing a lot. The knowledge points of the course come from the relevant national tax laws and regulations. There are many theoretical knowledge points in the teaching process. In addition, it is often updated, so students may feel difficult and boring. Most teachers focus on theoretical teaching and the teaching methods and means are single. The teaching effect is greatly influenced. Integrating ideological and political elements in this situation, if not handled well, may bring greater challenges, because the ideological and political education is only

an ideological subject requiring recitation from the perspective of some students, and students will inevitably hate such courses. Therefore, teachers should choose teaching methods that are more suitable for students' reality, combine theory with practice, and combine online and offline teaching methods.

Before class, they should pay attention to heuristic teaching. We can use Cloud Class and other teaching platforms to release some specific policies, guidelines and systems in the field of tax law in social and economic life related to the learning of professional knowledge in this section, and carry out ideological and political teaching reform through case introduction, brainstorming, debate and other methods. In the past teaching, teachers pay more attention to the teaching of professional knowledge. How to properly, naturally introduce ideological and political elements into the classroom remains difficulty, which requires teachers to pay more attention to current events, timely establish and update their own case base in combination with current political hot spots, and accurately select the cases that are most in line with the professional knowledge of this section, so as to vividly, realistically transmit to students through multiple channels and in multi forms, so that they have the ability to apply professional knowledge and to understand and analyze fiscal and tax events.

In the course, we can exercise students' practical ability through virtual tax declaration software, accurately follow up students' operation process in detail, and give correcting guidance in time and accurately, so that each student can better master knowledge. You can also study in the form of group competition. At the beginning of the course, students are divided into several groups and taught in groups. This group learning can make students enjoy the joy of interaction and the power of mutual assistance, and enhance their learning confidence and interest. In addition, activities such as answering questions in groups can also be carried out in class, so that students can naturally master relevant knowledge of tax law under the promotion of competition and cooperation.

After class, professional practitioners can be invited to the school to give lectures, emphasizing the importance of the combination of ideological and political ability and comprehensive ability. They can also expand practical teaching links, strengthen students' autonomous learning, and organize students to participate in various financial and tax skill competitions through after-school homework, course papers, the second classroom and other methods, letting students know more simulated or real tax related businesses in advance. Or students can be led to visit the working scenes of various tax related businesses, strengthen students' practical ability, and teach students how to analyze and solve problems by using their learned knowledge. In addition, students can also be organized to conduct holiday social survey, design questionnaires in combination with tax professional problems, collect data and analyze specific tax problems, so as to stimulate students' interest in research. Timely ideological and political education can be carried out for the specific problems in the investigation. In the whole process, students' professional skills, ideological and political level, social mission and sense of responsibility can be greatly improved.

5. Conclusion

The ideological and political reform of *Tax Law* course is a necessary measure to cultivate talents with strong tax professional ability and high political consciousness. It could contribute to achieving the goal of all-round and comprehensive education in the whole process. However, during the reform, there may be some problems, such as a lack of ideological and political elements and the confusion of reform ideas. Therefore, we should further identify the ideological and political elements of the course, sort out the reform path, optimize the teaching means, and better promote the effective implementation of the ideological and political reform of the course.

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