

# Teaching Reform and Practice of "Tax Law" in Applied Undergraduate Colleges under Rurriculum Ideological and Political Concept

Hui Deng\*

College of accounting, Zhanjiang University of Science and Technology, Zhanjiang 524094, Guangdong, China

dh25138@sina.com

\*Corresponding author

**Abstract:** Tax law is an important core course for finance and economics majors in applied universities. With the rapid development of information technology, it is more and more important in social and economic life. However, because the current teaching of tax law is not sensitive to the characteristics of the tax law course, the teaching method is backward, and the students are not active in learning the tax law, the teaching quality of tax law needs to be improved. There are many problems in the course teaching of tax law in application-oriented universities, such as unitary teaching material content, unitary course content, and imperfect practical of teaching system and poor direct ability of students. Suggestions on reforming the classroom teaching in the information technology era are put forward from the aspects of teachers, teaching content and teaching method, training program setting, laboratory construction, etc. The introduction of practical courses into the teaching of tax law is to combine the knowledge of tax law with the current information technology education, to realize the organic combination of value management and knowledge transfer, ability building and quality training, and to cultivate high-quality information technology talents with international vision and social responsibility. Starting from the academic perspective of tax law, this paper constructs an effective way of tax law curriculum reform from the teaching purpose of applying information technology to practice.

**Keywords:** Tax Law, Curriculum Reform, New Era, Teaching Reform

## 1. Introduction

The Guiding Opinions on the Transformation of Ordinary Colleges and Universities in Some Regions to Application-oriented Colleges and Universities issued by the Ministry of Education requires competent and willing pilot universities to take the lead in exploring the application-oriented development model [1-2]. Application-oriented universities emphasize practical ability and strong social adaptability, aiming at cultivating high-quality application-oriented information technology talents with specific professional knowledge and strong practical ability, and aiming at cultivating application-oriented talents who can apply information technology to practice. Although nearly 200 colleges and universities have become application-oriented colleges and universities, there is still a gap in the training of professional application-oriented talents with information processing technology due to traditional educational concepts, entrenched educational methods and backward educational conditions [3-4]. In the new era of information technology, "Tax Law", as an important professional course of financial economics, is closely related to corporate taxation, which contains rich philosophical and educational elements. Meanwhile, it also needs to emphasize the cultivation of practical ability [5]. The integration of "tax law" education curriculum and concept and the political education is not only the specific requirement to reflect the concept of "curriculum thought", but also the substantive requirement to deepen the curriculum reform of application-oriented undergraduate education in the new era.

Curriculum ideological and political can impart professional knowledge, cultivate students' various professional skills, and at the same time graft ideological and political knowledge into professional subject education, deepen the understanding of ideological and political theoretical knowledge, and strengthen the integration of knowledge [6]. The "Tax Law" course is the core course for finance and economics majors. The integration of "Tax Law" and ideological and political is used in the education of "Tax Law" that combines ideas and political education with tax law clauses [7]. Identify the breakthrough point in the education of the "Tax Law", master appropriate and natural principles, avoid mandatory

injection, strict labeling, and integrate factors such as national sentiment, social responsibility, ethics and national spirit [8].

At present, most of the tax law education courses of applied undergraduate colleges are mainly based on theoretical education. In this process, students' performance evaluation is mainly based on the results of the final exam, but the actual education part is not provided [9]. Generally, schools only prepare training courses for the "Tax Law" education courses at the end of the semester. Due to the limitations of actual conditions, the training is often compressed. Economics majors studying tax law courses generally do not have laboratories suitable for tax law training and education standards, and many universities do not have financial and tax education software. The teaching method still uses a combination of traditional blackboard education and multimedia. Theoretical education focuses on the calculation of various taxes and cannot teach the overall taxation process of major taxes such as sales tax and income tax [10-11]. In order to explain only the simple method of overall labeling or preparation of tax declaration, the connection between the theory and practice of tax-related businesses that may appear in the business of the enterprise is insufficient. Therefore, in tax law education, teachers do not need to occupy professional knowledge time, but must be aware of the importance of ideology and political process, stimulate students to care about the learning process, and realize the "ideal chain". The teacher's duty is to educate and educate people. Educating and educating people are equally important [12].

## 2. Method

### 2.1 Perceptron online Learning Algorithm

In the current online learning algorithms based on big data analysis, various algorithms have been produced, but from the perspective of application, the perceptron is the most widely used, so all incorrect sample classifications will be added to the calculation, which can Based on the following complex algorithm:

$$Jp(A) = \sum_{i \in r} (-W^T X_i) \quad (1)$$

$$A(x, i) = (1 - \alpha) + \alpha \frac{D_{sj}}{LX} \quad (2)$$

$$r(x, j) = \sum_{i \in I_x} A(T, I) x \text{sim}(i, j) \quad (3)$$

The recommendations calculated according to the above formula for a given resource are as follows:

$$r(x, j) = \sum_{i \in I_x} W \text{sim}(i, j) \quad (4)$$

### 2.2 Clarify the Ideological and Political Teaching Objectives of "Tax Law" Course

The philosophy and ideological education goal of the "Tax Law" course is to uphold morality, cultivate talents, and realize the organic integration of knowledge transfer, ability training, and ideology and political education in tax laws and regulations. The specific goal is to train students to strengthen their ideals and beliefs, love the party, love the motherland, love socialism, love the people and the collective, cultivate students' national sentiment, legal understanding, humanitarian understanding and moral quality, and educate them. The ideology and ideology of the tax law course are needed to cultivate the professional quality and job abilities of students. As an economics college student, you must not only have solid professional knowledge and professional skills, but also have a humanistic spirit and professional ethics. As a qualified teacher, it is necessary to strengthen the renewal of the concept of education, focus on the original combination of "teaching" and "education", dig deeper into the ideological and political factors contained in the tax law of teaching process, and integrate concepts. Teachers should be honest and reliable with students, love their profession, and possess professionalism and professional ability.

### 2.3 Exploring the Ideological and Political Elements of "Tax Law" Course

The expected educational effect can be obtained only when the relationship between the ideological and political elements, the ideological and political educational goals, and the professional knowledge is found by finding the combination of the ideological and political elements and the process. An example is shown in Table 1. If teachers want to systematically and accurately dig out the ideological and political elements of the "Tax Law" course, they must carefully study the textbooks, thoroughly understand the

syllabus, fully understand the professional knowledge system and the ideological and political knowledge contained in each chapter of the "Tax Law" course, carefully design and ideological knowledge. The integration point of the teaching plan is perfected. In addition, the teaching and research activities with the theme of curriculum ideology and politics are also conducive to mutual enlightenment among teachers and in-depth exploration of ideological and political elements.

*Table 1: An example of the corresponding relationship between the ideological and political elements of the "Tax Law" curriculum, the goals of ideological and political education, and professional knowledge*

Serial number	Ideological and political teaching goals	Professional knowledge points	Ideological and political elements
1	Cultivate students' awareness of taxation in accordance with the law, the concept of taxation law and the sense of responsibility and mission to pay taxes in accordance with the law.	The basic concepts of the tax law and the current tax law system in my country, as well as the related legal responsibilities in the tax law	Compliance with laws and regulations, paying taxes in accordance with the law, awareness of the rule of law, sense of responsibility and mission, etc.
2	Cultivate students to strengthen the "four self-confidence" and establish correct socialist core values.	Reform of my country's tax laws, regulations and policies; changes and development of my country's tax law system	"Four self-confidence", patriotism, core socialist values, etc.
3	Cultivate students' rational identification with the national tax law system and reform and development achievements, cultivate students' patriotic enthusiasm, and cultivate public awareness.	Environmental protection tax law, tobacco tax law, etc.	National conditions education, public interests, new development concepts, the theory that green waters and green mountains are golden mountains and silver mountains, etc.

#### **2.4 Optimize the Ideological and Political Practice Teaching of the "Tax Law" Course**

Professional teachers use the school tax simulation laboratory, off-campus practice base and other practical teaching places to explain the operation of tax simulation teaching software, guide students to intern in off-campus practice bases, organize students to visit the tax service hall and conduct social surveys, and properly integrate into the "fourth". Individual self-confidence, socialist core values and other concepts and political factors, optimize substantive education links, and educate students to become architects qualified for the great cause of socialism. At present, most university teachers have graduated from specialized universities and lack professional-related practical experience, so they teach directly at universities and lack teaching experience. Teachers, as the "writers" of theoretical education in universities, continue to follow the educational methods of theoretical education and teach a new generation of "works". It is difficult to improve the effect of education. Therefore, while encouraging students to cultivate school-enterprise cooperation, teachers should encourage school-enterprise cooperation and reflect this in the university's personnel policy. Only by allowing teachers to work in majors and related fields and accumulate work experience can they improve the professionalism of professors and better guide students to sign up.

### **3. Experiment**

#### **3.1 Subjects**

In the "Tax Law" curriculum education reform based on the new era of Applied College, in order to have a deeper understanding of the conceptual background of integration of the "ideal and political" elements, the "Basic Curriculum Tax Law" has been integrated into the education of the "ideal and political" elements. The experiment selected 56 students who specialize in accounting at a specific university as survey subjects. Through student surveys, understand the students' learning situation and

explore the teaching methods of college law schools. On the basis of in-depth study of accounting law enforcement education. The main contents include learning motivation, learning behavior, learning methods and learning outcomes in four areas.

### 3.2 Design

This study analyzes the relevant literature applied to domestic and foreign blended learning process and teaching practice, and collects theoretical and applied research data of the domestic and foreign blended learning model to clarify the research direction and clarify the research contents. Expanded research. Laying the groundwork for writing a dissertation. The survey method is also called the tabulation method, and it consists of writing the bar and distributing it to the research subjects in paper format. In this study, 56 questionnaires were distributed and collected. After collecting and organizing all 55 effective questionnaires, statistical and comparative research methods were used, and finally, behavioral research methods were used. Educate workers according to certain operational procedures in a gentle and sincere educational environment, and comprehensively utilize research models of various research methods and technologies to solve the overriding goal of curriculum education reform.

## 4. Results

### (1) Results and Analysis of Questionnaire

From the results in Figure 1, Figure 2, and Table 2, it can be seen that in the current teaching mode, it is very common for students to master theoretical knowledge and related professional practical skills. Students with strong theoretical knowledge and professional skills and practical skills only account for about one-third of the students surveyed. Through the analysis of these data, students can improve their learning efficiency in this process. Through further analysis of the above-mentioned research results, the current applied undergraduate accounting department generally has the problems of teachers' teaching difficulties and students' learning difficulties.

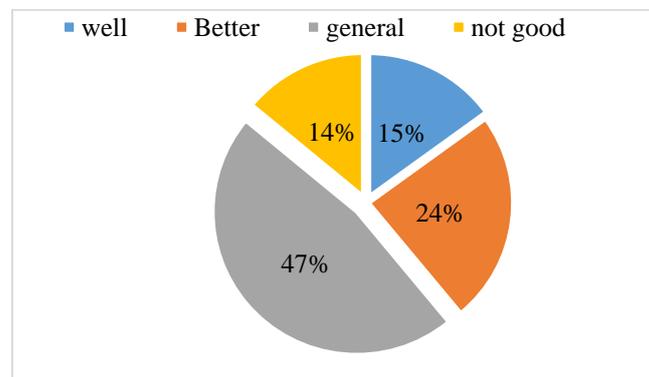


Figure 1: Students' mastery of the content of the "Tax Law" course before the reform

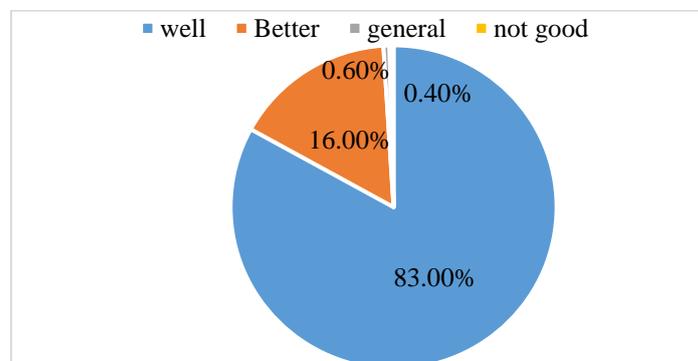


Figure 2: After the reform, students' mastery of the content of the "Tax Law" course

Table 2: Questionnaire on the professional practice ability of students in the course of "Tax Law" before and after the reform

project	• Option content and ratio			
	Very strong	Stronger	general	Weaker
Practical ability (before reform)	8%	9%	31%	52%
Practical ability (after reform)	85%	12%	2%	1%

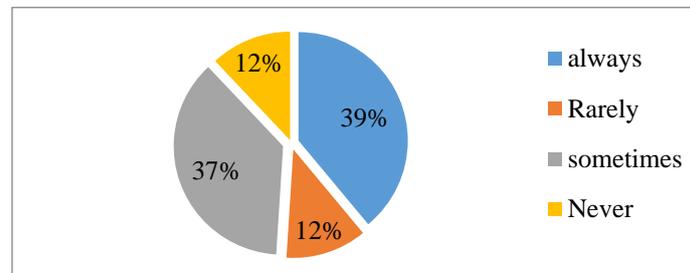


Figure 3: Teach students in accordance with their aptitude

According to the data in Figure 3, in classroom teaching, teachers consider students' own learning characteristics, and the resource development of teaching process is not based on students' own knowledge, experience and teaching development value. The authoritative and normative nature of the content of the tax law process is unquestionable and ideological and political elements are fused into tax law. If the teacher also neglects what is important for the student to realize the course goal as a learning subject, it can lead to 'content is large and empty' in a particular chapter. Not to mention the knowledge structure of the school. The traditional school system greatly constrained students to play a proper role in the development of course resources.

At this stage, the reform of the academic teaching model of "Tax Law" is mainly to improve students' professional skills. The ability to confirm the detailed and specific clarification of the implementation of the "tax law" makes these laws a more ambiguous concept. In addition, due to excessive reliance on classroom teaching in the teaching process, the final assessment is based on facial scores as the standard of learning results, which leads to the simplification of learning methods and learning purposes. Students study for grades only. The education model in the new era has made up for the shortcomings of the traditional teaching model. At the beginning, a clear goal was set, and the teaching process is to achieve this clear goal. To a certain extent, the educational model of the new era helps students to modify and fine-tune, thereby enhancing students' learning motivation and encouraging them to achieve their learning goals.

## 5. Conclusion

The "Tax Law" course includes the first course of the ideological and political course for the finance and economics major of applied undergraduate colleges in the new era. Teachers should update the concept of education and strengthen a deep understanding of core values. The ingenious combination of "teaching" and "education" deepens the ideological and ideological factors contained in the "Tax Law" curriculum. Ideology and ideological education are integrated into teaching, and ideology and ideological elements are unified. Through various educational activities, teachers can naturally combine the core values of socialism with relevant key points of the curriculum and convey them to students. At the same time, teachers should innovate teaching methods, improve students' sense of integration and participation, stimulate students' sense of identity through the integration of teaching methods and ideological and political concepts, not strictly label, and cultivate students' professional ability and integrity.

## Acknowledgements

This work was supported by 2020 Higher Education Reform Research Project of Zhanjiang University of Science and Technology: Exploration of Teaching Reform of "Tax Law" Course in New Era Application-based on the Perspective of Incorporating "Ideological and Political" Elements (Project No.: ZLGC202076)

2021 University-level Education and Teaching Reform construction Project of Zhanjiang University of Science and Technology: "Research on Cultivation Path of Innovative Talents for Rural Revitalization Strategy of Application-Oriented Undergraduate Universities" (Project No. : JG202132)

## References

- [1] Liu J, Liu W. *Research on Talent Training Model of New Applied Undergraduate Colleges. International Journal of Information and Education Technology*, 2019, 9(9):652-660.
- [2] Fortuna M. *Special Issue: Customary International Law, Its Formation and Interpretation in International Tax and Investment Law. International Community Law Review*, 2021, 23(1):1-3.
- [3] Koch R, Langenmayr D. *Rechtsformneutralität sinnvoll? Corporate tax law: Does legal form neutrality make sense?. Wirtschaftsdienst*, 2021, 101(4):241-241.
- [4] Kobylnik D, Burchak A. *Cryptocurrency as an object of tax law: practice of political application and legal regulation. Law and Innovations*, 2020(2 (30)):24-30.
- [5] Yu D, Liu Y, Zhang J, et al. *Enhancing the Teaching Reform on Hygienic Toxicology based on the Format Assessment. Education Study*, 2020, 2(4):205-211.
- [6] Cai R L, Hu L, Yu Q, et al. *Implication and implementation path of the ideological and political elements in acupuncture- moxibustion courses. Zhongguo zhen jiu = Chinese acupuncture & moxibustion*, 2021, 41(1):99-102.
- [7] Chen, Lin, Zhi-Peng, et al. *[Thinking on integration of ideological and political education into Human Parasitology teaching]. Zhongguo xue xi chong bing fang zhi za zhi = Chinese journal of schistosomiasis control*, 2019, 31(4):431-433.
- [8] Xiao S, Kong Q, Song M, et al. *Teaching Reform of CNC Technology Course under the Ideological and Political Education. International Journal of Social Science and Education Research*, 2019, 2(10):36-41.
- [9] R Moody. *Contextualizing "Practice": Helping Pre-Service Teachers Unpack the Ideological and Sociopolitical Dimensions of Required Practices for Licensure. Journal of Curriculum Studies Research*, 2020, 2(2):60-80.
- [10] Savino V L V. *Political Future of Migrants in Russia: Hypotheses and Models. RUDN Journal of Political Science*, 2020, 22(3):401-414.
- [11] Yegen B. *Comparison of Hike and Interest Applications in Tax Law: Legal Qualifications, An Overview of Rate Differences. Gaziantep University Journal of Social Sciences*, 2019, 18(4):1461-1476.
- [12] Aliciolu E E. *Protection of Tax Payer's Commercial Data within the Scope Of Turkish Tax Law. Social Sciences Studies Journal*, 2019, 5(32):1775-1788.