

Application Research of Case-based Teaching in Tax Planning

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Abstract. Case teaching is a successful teaching method that can be effectively combined with theoretical teaching and practical teaching in modern higher education. Taking the tax planning teaching as an example, the article analyzes the necessity and specific implementation strategies of the application case teaching method. This article aims to contribute to the improvement of taxation teaching level.

Keywords: Case-based Teaching, Tax Planning, Teaching.

1. Introduction

Since Harvard Law School took the lead in using case teaching in 1870, case teaching has been widely used. Case teaching method has been inspired by China-US Dalian international cooperation project since the 1980s. The case teaching method refers to a method to improve students' ability to analyze and solve practical problems by introducing cases to organize students to discuss and research under the guidance of teachers in order to better achieve teaching objectives and meet the requirements of teaching content. China has never been understood and gradually accepted. Case teaching has inspired and promoted the comprehensive reform of business management education and teaching methods in China's colleges and universities. effect. However, the current case teaching in domestic business schools is far from the mainstream, and its teaching effect is not satisfactory.

He Zhiyi, Sun Meng (2005) survey of five famous university business schools in China shows that more than 70% of students are dissatisfied with the effect of case teaching, and the main reasons are attributed to the quality of the case, teacher comments, student preparation and classroom organization. Although case teaching is an excellent teaching method, it is not easy to master and apply it to teaching practice. Teachers need to constantly explore and practice. In recent years, many teachers have combined teaching practice to explore how to implement case teaching, but it is rare to discuss tax planning case teaching. The author combines years of tax planning teaching experience and makes a useful attempt on the case teaching method.

2. The Advantages of Tax Planning Application Case Teaching Method

2.1 It is Conductive to Cultivating Students' Ability to Think Independently

The traditional teaching method is basically "full house irrigation". Classroom teaching is mainly based on teacher teaching. Students passively accept knowledge, while some theoretical knowledge is abstract and boring. It is difficult to mobilize students' enthusiasm for learning. It is easy for students to lose interest in learning and develop. Inert, losing the ability to think independently. Case teaching method is not like traditional teaching tells you how to do it, but requires students to think independently about what to do, and through face-to-face communication in the classroom and giving each student the opportunity to speak, they can inspire each other, learn from each other, and help promote the improvement of students' communication skills.

2.2 Conductive to the Two-way Communication between Teaching and Learning, and Improve the Classroom Atmosphere

The teaching method is the traditional teaching method. The teacher is going to follow the pre-prepared teaching plan, what the teacher is saying, what the students are learning, this indoctrinating teaching method, the teacher and the students feel like the machine, the teacher only outputs, the students passively enter, a church After class, students simply don't have time to think about it. It's hard to measure how much knowledge they have and how much they master. Under the case teaching

method, once students get the case before class, they will take the initiative to check the information, actively digest, according to the theoretical knowledge required, after careful thinking, put forward their own solutions, this process will be learned in essence. Knowledge is transformed into ability.

2.3 The Tax Planning Case is Rich and can Provide Space for Case Teaching

The goal of the tax planning course is to enable students to have a solid theoretical foundation and to be proficient in applying the theoretical knowledge they have learned. Case teaching can achieve this goal, so that students can get into the real economic life cases while learning the theoretical knowledge, so that students can continuously improve their ability to analyze and solve problems while learning. In particular, the tax planning course is a relatively practical course. It requires a combination of different taxpayers' business environment and legal environment to propose appropriate tax-related management programs. Most of the economic operations involved are complex and highly comprehensive. Therefore, it is more necessary to use the method of case teaching to simplify the complex problems and visualize the abstract problems. Tax planning involves various taxes, such as value-added tax and consumption tax. The business side of the company is very extensive, which provides many cases for tax planning.

3. Problems in the Application of Tax Planning Application Case Teaching

3.1 The Classic Case is Lacking

Because China's education system has long used indoctrinated teaching, indoctrinated teaching is considered to be a teaching model that stifles students' creativity. Instilled teaching in tax planning teaching is also not recognized. Instead, it is case teaching. It is generally believed that case teaching is "packaging the world". As long as the case teaching is carried out, even if there is a case teaching, it must be better than indoctrinating teaching. Under such guidance, teachers will use more energy to find cases, rather than deepen their understanding of the content of tax planning courses, and not consider whether the content of the course is suitable for case teaching, resulting in a disconnect between the case and the course knowledge. On the other hand, the lack of suitable cases makes the original abstract tax planning knowledge more difficult to understand. Therefore, case teaching is only a method, and it does not have universal applicability. It is necessary to judge whether it is necessary to carry out case teaching in combination with the course objectives and teaching content. In general, the teaching of theory, concepts and basic principles, the content of the teaching is more important than the method, such curriculum case teaching is less efficient, on the contrary, using the principle to solve the problem, the method of teaching is more important than the content, then Case teaching is more efficient.

3.2 Teacher and Student Interaction is not Strong

In order to achieve satisfactory results in the teaching of tax planning cases, in addition to the efforts of the teachers, the active participation of students is also a very important factor. In the exchanges with other college teachers, it is learned that students are not very involved in the course of class, and most students are not active, which will affect the effect of the tax planning course teaching. In addition, although students now have convenient access to the Internet, they have not invested too much energy in the application of corporate tax planning cases, which directly affects the overall effect of case teaching.

3.3 Classroom Design is not Standardized

The case teaching model was first produced in the Harvard Business School of the world-famous institution in the 1920s. This kind of teaching mode emphasizes the students' mastery of relevant theoretical knowledge, and emphasizes the sublimation of the theoretical knowledge learned in practice. At present, China's colleges and universities are generally in the state of enrollment expansion. The proportion of teachers and students is generally low. The teaching workload of

teachers is heavier. It is difficult to draw time and enrich the practical experience in tax planning. They can only find examples from books and on the Internet. And then pass it on to the students. Although the case teaching has been paid attention to in the tax planning course, it does not form a good case teaching process control system, which makes the teacher not form an effective positioning in the case teaching process, which leads to the effect of case teaching in the process of tax planning teaching.

3.4 The Emphasis on Tax Planning Case Teaching is not Enough

In the past, there was a certain controversy in the tax planning course, which was considered to be a loophole for teaching students to pay taxes. The teaching objectives of the course need case study. The goal of the university teaching activities should be centered around the needs of the talent market. The teaching objectives of tax planning should also be centered on social needs. The goal of tax planning teaching is not only to let students master the relevant tax knowledge, but more importantly, to develop students' various abilities through classroom learning. Students can only meet the needs of society if they master these abilities. The mastery of basic knowledge and technology can be realized in daily teaching, which is the emphasis of traditional Chinese teaching methods. Obviously, in the cultivation of various abilities, China's traditional teaching methods have not paid enough attention to this. In the application process of the case teaching method, the design of each link can train the students' ability from different angles, so that the overall quality of the students is improved. For example, the case analysis in case teaching can train students' thinking ability; the case discussion and even the debate can improve students' expressive ability; and the final case report writing process can train students' writing level and cultivate their standardized scientific research.

4. Case-based Teaching Improvement Measures in Tax Planning

4.1 Emphasizing the Importance of Case Teaching in Tax Planning Teaching

The extensive and practical characteristics of the tax planning curriculum have determined that the case teaching has a good application. We should introduce case teaching in tax planning and give full play to the role of case teaching. At the same time, the tax planning case competition can also be used to enhance the enthusiasm of students to participate in case teaching.

4.2 Choosing the Right Case

The core of the tax planning course is the choice of case. Case selection the suitability of the design directly affects the effectiveness of the teaching. The right case is half the success of case teaching. Under the existing conditions, the case can be obtained from the following ways: the use of some real and lively cases that can reflect the teaching content at home and abroad; some valuable use cases in the school location, such as enterprises Cases of various tax-related problems encountered during the production and operation process. Actual cases are often not directly used as tax planning teaching cases. They need to have appropriate questions and doubts. This requires teachers to write, organize, and creatively work on existing cases, including the problems that students need to master. Therefore, teachers should pay special attention when selecting cases: the content of the case should be relatively concentrated, and the information capacity of the case should be relatively large. The key feature of the case is to be close to the real situation, and the information provided in the case should be very realistic.

4.3 In the Teaching Arrangement, Case Teaching and Theoretical Teaching Should be Balanced

In practice, although the use of case teaching methods has many advantages, it is not a good idea to introduce specific planning methods in specific cases. Because the tax-related business faced by enterprises is ever-changing, even a thick manual cannot cover all cases. Moreover, tax policies are constantly changing, and enterprises must always face a changing tax environment. Therefore, in the

undergraduate teaching stage, case teaching as an auxiliary teaching method cannot replace the use of other teaching methods. The undergraduate teaching stage is based on the transfer of professional knowledge, while the traditional teaching method has its unique advantages in the popularization and updating of theoretical knowledge. The case teaching is to serve the teaching objectives, and its development must be carried out on the basis of the students' preliminary grasp of relevant theories. It can be seen that the promotion of case teaching does not mean that the tax planning courses should be based on case teaching. Both theoretical teaching and case teaching have their own advantages.

4.4 Flexible use of Multimedia Technology in Teaching Methods

Cases of tax planning, the topics are generally long, and there are more legal policies. If teachers can use multimedia means, not only will the knowledge output of classroom teaching increase, but the teaching efficiency will be greatly improved. In addition, psychological experiments have shown that the amount of information received by ordinary people through hearing is 15%; the knowledge obtained through vision can remember 25%; and the use of sound and light synchronization equipment, combining hearing and vision, can remember content 65%. Therefore, the flexible use of multimedia means, through the presentation of auditory and visual materials, and then through analysis and discussion, can enhance the vividness and interest of case teaching.

4.5 In Teaching Organizations, Attention Should be Paid to the Positioning of Teachers and Students in Case Teaching

The purpose of the case teaching method is to motivate students to actively think about mastering skills, so most cases are designed without standard answers. In the case teaching organization process, the role of the teacher is to encourage students to actively participate in the discussion, encourage the necessary arguments and innovative ideas, while avoiding the discussion of the students from the topic, playing the role of helpers and guides. Students are required to be in a specific financial environment in the case teaching organization activities, and analyze and make decisions from the perspective of decision makers. Students should organize and calculate a large amount of information and data, compare and analyze with specific environments and relevant policies, form their own opinions and opinions, and conduct class discussions. Constantly innovate, correct and improve through discussion. The result is a case study report that sets out the different ideas and conclusions of the students. Therefore, we must pay attention to the case teaching, the student is the protagonist. Defining this role orientation is extremely important for organizing good case teaching activities and achieving the teaching objectives of the case teaching method.

5. Summary

We should always improve the application of case teaching in tax planning and continue to do so. This is a long-term project that requires a lot of effort to achieve its goals.

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