

# Analysis on the Teaching Reform of Applied Undergraduate Tax Accounting on the Basis of CDIO Teaching Mode

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**Abstract**—The “Tax Accounting” course is one of the professional elective courses applied to undergraduates majoring in finance and economics at present. It is a professional accounting course that integrating accounting principles with methods. Combining the characteristics of the course, this paper introduces the “CDIO” teaching mode in the context of the transformation of many local undergraduate colleges into technology-applied institutions to adapt to the needs of today's society for compound talents, and abandons the traditional “teachers as the main body”. And this paper also provides that the teaching model advocates the reform of a new teaching model with “student as the main body and teachers as the mainstay”.

**Keywords**—Tax accounting; CDIO; Teaching mode

## I. INTRODUCTION

“Tax Accounting” is a comprehensive tax and accounting practice course established in colleges and universities based on the requirements of cultivating practical talents. This course is one of the elective courses for financial management and accounting majors in colleges and universities. It is a comprehensive marginal discipline that integrates tax regulations and tax accounting, tax collection and management, and tax administration. It is a major in accounting, financial management, and accounting computerization. One of the peripheral courses has a certain relationship with economic law, financial accounting and tax law courses, and its relative independence is strong. The purpose of studying this course is mainly on the basis of mastering the basic knowledge of law. Systematically study the principles of the formulation of the tax law, the basic content of the tax system, and the accounting of various taxes, and understand the historical extension of the tax law, a solid foundation for further understanding of the economic profession.

CDIO (Conceive Concept, Design Design, Implement Implementation, Operate Operation) is a new teaching model that advocates students in “doing middle school” and “project-based education and learning”. The model was implemented by the International Engineering Education Partnership, sponsored by the Department of Aeronautics and Astronautics of the Massachusetts Institute of Technology (MIT). CDIO is just a platform and framework, and is the latest achievement in international engineering education reform in recent years. In this framework, different universities and majors can be integrated into their own teaching tasks according to their own needs. The purpose is to enable students

to have strong professional and technical knowledge and ability to innovate, to analyze problem-solving skills, personal professional ethics, teamwork spirit and communication skills. This paper focuses on the “Complete Project” model, combined with the professional characteristics of CDIO Engineering, using CDIO engineering education framework and concept to guide the teaching reform of tax accounting in applied undergraduate colleges, and designing and planning the curriculum system of this course according to CDIO standards. The training plan, with the project as the carrier, advocates the integration of “teaching-learning-doing”, so that the talents of the students can be promoted in practice, and the students who have become practical hands-on ability and system control ability with comprehensive quality are fully trained.

## II. APPLICATION PROCESS

### A. Conception

First, the course positioning

As a college, the goal of financial professionals training is to have a good professional ethics in the profession, master the basic theories and skills in the relevant fields of the profession, and be familiar with accounting policies, accounting standards, taxation systems and other accounting policies and fiscal and tax regulations. Master and apply the combination of fiscal and taxation, financial knowledge and ERP software. Tax accounting has been separated from financial accounting as a special accounting for nearly two decades. This is due to the demand for accounting disciplines and the importance of taxation work in accounting work in enterprises and institutions. Along with the continuous development and improvement of China's accounting system and taxation system, the differences between tax accounting and financial accounting have become increasingly prominent in accounting practice. Among many large and medium-sized enterprises, tax accounting positions have become one of the core strengths of corporate finance positions. They have generally established tax accounting positions to deal with the daily tax-related business of enterprises. Based on the needs of enterprises, the talent market requires tax accountants who understand both accounting and tax operations. Therefore, college accounting majors must recognize the situation and regard tax accounting courses as one of the core courses of accounting majors. This is not only the goal of financial professionals, but also the requirements of accounting personnel in the talent market.

## Second, the idea of teaching reform

Tax accounting is a marginal discipline that specializes in corporate tax expenditures, validation, measurement, reporting, and tax fundraising management. Its content integrates tax-related and tax-related business. Students need to learn and master the basics of accounting and economic law before they come into contact with the course. The pre-requisite courses are "Basic Accounting", "Financial Accounting" and "Economic Law". After the course, students can further explore the relevant treatment of tax-related business, so the courses that need to be further studied include "Tax Planning".

The teaching objectives of this course are: to cultivate students with good professionalism and professional ethics, who are familiar with accounting business and proficient in tax regulations and tax-related businesses, and compound knowledge structure talents. Students are required to: ① familiarize with and master the basic process of taxation and the legal basis of each tax; ② correctly carry out relevant tax treatment for the tax-related business from the completion of the voucher and account book to the formation, calculation, declaration and payment of tax And tax adjustment; ③ use the theoretical knowledge learned to make reasonable tax planning for the enterprise, correctly fill out the tax return, and pay the tax in full and on time.

The teaching reform idea of this course is: ① based on the project, the students' skills training is oriented, and the multimedia integrated network teaching platform including the off-campus training base and the on-campus laboratory is constructed. ② The project task teaching mode of "student-centered, teacher-led" is highlighted, which truly achieves the teaching purpose of enabling students to achieve "learning by doing"; ③ the course content and assessment criteria should be combined with actual needs to reflect the requirements of post ability.

## B. Design

As a practical and practical application course, tax accounting emphasizes the importance of cultivating students' vocational skills in the teaching reform, focusing on the tax accounting position of the financial department of the enterprise unit, and the project (tax-related business). Based on the full use of the accounting environment of laboratory and multimedia simulation, through the accounting process of tax-related business as the main line of teaching, the teaching mode of "teaching-learning-doing" is adopted to fully realize the theory and practice. A three-in-one CDIO teaching model that combines, combines curriculum and work, and combines classroom and laboratory.

The teaching process is designed as follows:

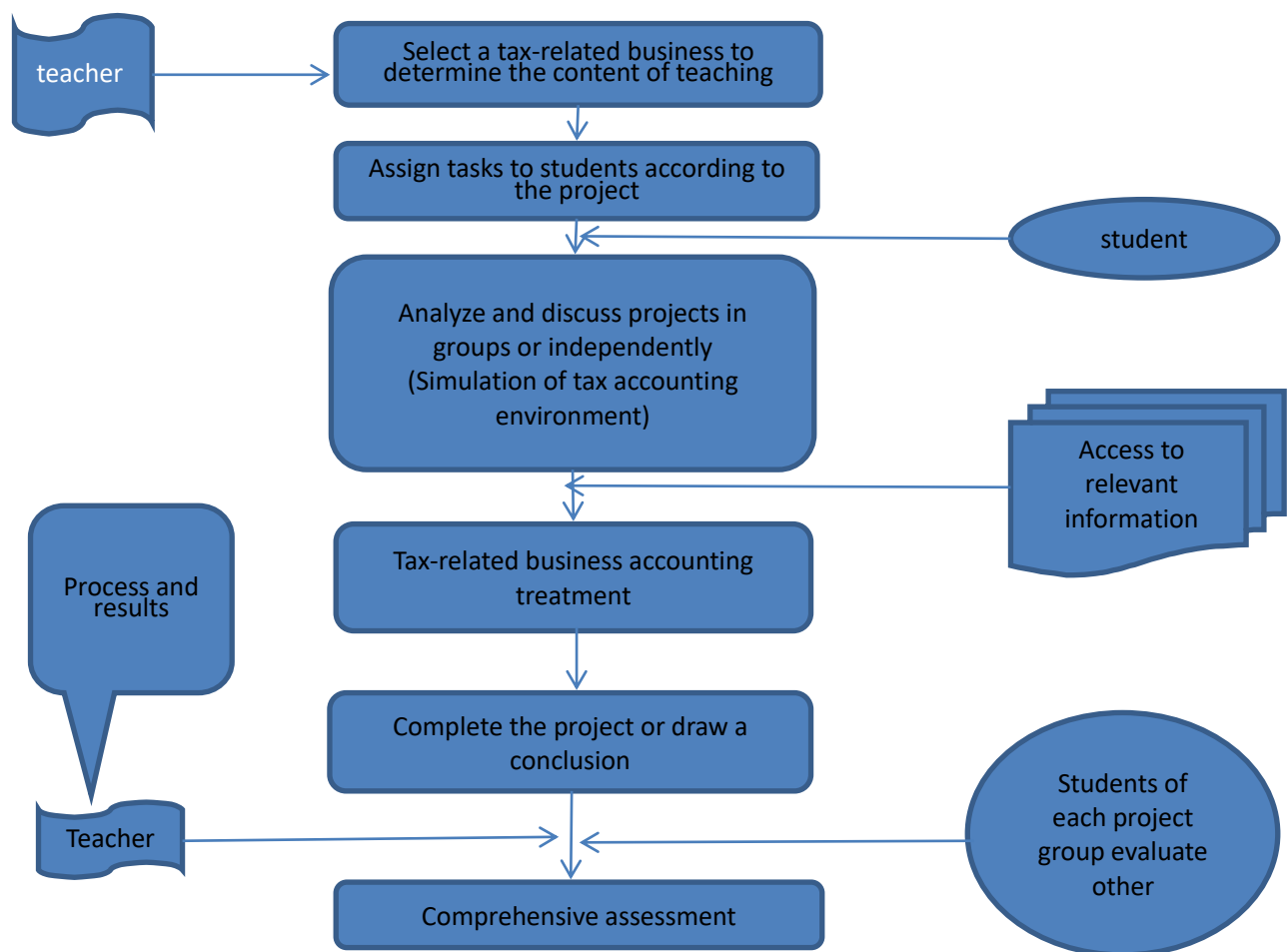


Fig. 1 The process of project-based teaching practice

### C. Implement

#### 1) Teaching plan

Before the reform, because the course time was relatively small, generally 48 to 64 class hours, including the experimental class, for such a heavy teaching task, most undergraduate colleges in the process of tax accounting teaching is difficult to complete the teaching objectives, often There is a heavy theory and light practice, and it focuses on the theoretical knowledge. It does not talk about the practical

operation or simply does not speak, so that students have a lack of practical operation ability after entering the job. Therefore, the class time of the course is increased in the teaching plan, emphasizing The effective combination of theory and practice, and the application of what is learned, can fundamentally solve the problem. Based on this, the content of this course can be divided into three major items: basic projects, special projects and comprehensive training projects. The plan is to arrange a total of 64 hours, the teaching plan is as follows

TABLE I TEACHING SCHEDULE

Basic knowledge project (The principle of partial)	Accounting knowledge review	2	Teachers face-to-face
	Basic knowledge of tax law	4	Task-driven teaching
Thematic knowledge	Circulation of accounting	16	Introducing cases to stimulate student interest and enthusiasm in learning
	Income tax accounting	16	
	Other small tax accounting	10	
Comprehensive training program	Case study and training	16	Simulation exercise

#### 2) Teaching practice

In view of the strong application characteristics of this course, in order to truly achieve the "teaching-learning-doing" integration, the practical teaching links must run through the entire teaching process.

First of all, it is the basic knowledge project-based teaching. Basic knowledge is very important in the teaching of a course. It establishes students' initial understanding of the course. Therefore, designing an appropriate study project in the basic knowledge of this course can cultivate students' basic impressions on tax accounting courses. And interest. The selected projects can understand the theoretical knowledge in the textbook based on the real life experience and experience and the information received, and stimulate the enthusiasm for learning. In this project, through the teacher's face-to-face teaching, the corresponding cases are introduced to train students to master the basic taxation skills on the basis of understanding the relevant tax laws, namely: the general procedure of tax collection, so that the students' vocational skills are improved.

Second, it is a topical project-based teaching. The teaching link focuses on students' knowledge of the tax system and China's current tax system, and through the special training of tax-related business such as turnover tax accounting, income tax accounting and other tax accounting, students can be skilled. Tax treatments such as the calculation of taxable taxes for various taxes, the filling of tax returns, and the payment of taxes shall be applied.

The third is the teaching of comprehensive training programs. This session enhances students' comprehensive analytical skills and hands-on skills and practical skills through comprehensive practical simulation training. Therefore, it is proposed to introduce a complete project, namely: from the tax registration of the company's opening, change, cancellation and suspension of business, to the accounting treatment of

tax-related business, as well as a series of practical operations such as daily tax collection and tax filing, and practical cases. Infused into practical teaching. In addition, strengthen the relationship between the school and the enterprise and the taxation department, establish an internship base, and regularly organize students to go to the enterprise and relevant taxation departments for on-the-spot visits, which is more conducive to students' con-solidation of theoretical knowledge and understanding of practical operations, and improve students' Application skills

#### 3) Teaching achievement evaluation

The practicality of the Tax Accounting course determines the practicality of its teaching content. Therefore, the assessment also focuses on practice. However, in the past teaching assessments, students' attention to elective courses was not high enough. The attitude of learning directly determines the learning effect. The usual class does not pay attention to the accumulation of knowledge, and does not actively seek relevant cases or news, but basically uses energy. In the few days after the final review, the various knowledge points were slammed and memorized, and they could not be used flexibly. As a result, the problem of theoretically memorable and simple accounting in the test paper was less, and the scores of more comprehensive problems were scored. Unbalanced and other phenomena. Moreover, since the assessment of tax accounting has always been carried out in the form of closed-books, this kind of assessment method will make students focus on the memory, and some knowledge points will be more abstract, which will make students not understand, and the memorization will make Students think this class is boring. Therefore, changing the form of assessment, from closed to open or ordinary assessment, advocates the ability to focus on training, supplemented by the guiding ideology. The assessment does not appear in the form of a roll, but is based on the actual situation of the students completing each project. See Table 2.

TABLE II PROJECT ASSESSMENT FORM

Project	Contect	score	Student score	Note
Basic knowledge project (The principle of partial)	Accounting knowledge review	10		The full score is 100,Each item has a full score, The marking system is adopted(points deducted: attendance, classroom performance, homework, training operation).The scores are filled in the column of students scores after each item, Finally add up the total points
	Basic knowledge of tax law	10		
Thematic knowledge	Circulation of accounting	20		
	Income tax accounting	20		
	Other small tax accounting	10		
Comprehensive training program	Case study and training	30		
Total score		100		

#### D. Operation (Operate)

Based on the operation of the CDIO teaching mode, the teaching reform of tax accounting is mainly reflected in two aspects: first, teaching resources; second, teaching methods and means.

Teaching resources: First, recommend the common website of relevant tax law knowledge and system to the students during the teaching process, and guide students to actively acquire relevant professional knowledge through the network. Secondly, make full use of multimedia teaching to process various tax-related business and related documents. , reports and other graphic and more visually displayed to each student; Again, with the help of the campus network platform, the courseware, bibliography and literature materials, business training topics, etc. of the course are uploaded to the interactive platform for students to download and learn; finally, the school's laboratory is used to guide the students. Simulate simulation exercises and improve their skills in tax processing.

Teaching methods and means: teacher-led, student-centered, project-based, and skills-oriented, fully embodying the "teaching-learning-doing" and "learning by doing" project-based integrated teaching methods in teaching. In the actual teaching process, a series of teaching methods such as case teaching method, project task-driven teaching method, scene regression simulation method and group discussion method can be used to enrich the whole classroom.

#### III. CONCLUSION

In the teaching of Tax Accounting, the introduction of CDIO teaching mode highlights the cultivation of students' practical ability and conforms to the purpose of applied undergraduate education. It not only promotes students' enthusiasm for learning, but also improves students' ability to use theoretical knowledge. It can also cultivate students' innovative ability and help students to display their individuality. Using the CDIO model to guide the teaching reform of the course, it also forces teachers to strengthen their knowledge of the knowledge structure, continuously improve their business skills and professional level, adapt to the needs of teaching, and enable the students of the finance and accounting majors to adapt to the market. The needs of talent. Therefore, it is recommended to use the CDIO teaching model as one of the application-based undergraduate teaching methods and promote it.

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