

Research on the Application Model of “Detailed Integration” of “Tax Law” Course in Higher Vocational Colleges

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Keywords: *higher vocational colleges, tax law teaching, teaching mode*

Abstract: The application of the traditional tax law curriculum application model in higher vocational colleges is not ideal for promoting students to master and utilize the knowledge of tax law. To this end, a application mode of “detailed integration” of “tax law” courses in higher vocational colleges is proposed. Through the application of "tax law" courses in higher vocational colleges to case teaching, online courses, internal and external practice and cross-professional applications, the "detailed integration" application of "tax law" courses in higher vocational colleges is realized. Through the analysis of examples, it is found that the application mode of "detailed integration" of the "tax law" curriculum in higher vocational colleges is helpful to improve students' knowledge of tax law.

1. Introduction

In recent years, with the continuous development of society, higher vocational education has received more and more attention. Higher vocational colleges pay attention to the cultivation of application-oriented talents, and integrate curriculum into practical teaching, which has very important practical significance. Among all the courses offered by higher vocational colleges, the "tax law" course is a highly comprehensive, practical and operational course, centered on China's tax legal system, focusing on income and income tax laws, resource taxes, property tax and behavior tax law are the main knowledge systems [1-3]. This course provides strong support for the cultivation of applied talents. The characteristics of the accounting specialty in higher vocational colleges determine the important status of the "tax law" curriculum, and the "tax law" curriculum plays an integral role in the teaching activities of the accounting major [4-6]. However, in practice, the teaching model of the tax law curriculum has problems such as poor practicality of teaching knowledge and backward teaching methods. Therefore, there are usually different teaching models for the "tax law" courses. Through further research, the teaching effect of the "tax law" courses is improved [7-9]. As taxation has a very important impact on the national economy and citizen life, understanding of tax law related knowledge is one of the manifestations of applied skills for vocational college students. At the same time, tax law occupies an important position in financial and economic examination, many universities have made it a compulsory course [10]. The application of the "refinement and integration" of the "tax law" curriculum is conducive to improving students' mastery of the relevant knowledge of the "tax law" curriculum, and it is also conducive to the cultivation of qualified and applied composite talents. Based on the above analysis, a research is conducted on the application model of "fine integration" of the "tax law" curriculum in higher vocational colleges.

2. Application Model of "Detailed Integration " of "Tax Law" Course in Higher Vocational Colleges

The main contents of the common tax law courses in the "tax law" course of higher vocational colleges are shown in Table 1.

Table 1 Main contents of tax law course teaching

Tax law course content	Teaching hours	Training class hours	Subtotal
Tax law in general	2	2	4
Sale tax	10	2	12
VAT	14	6	20
Tariff	8	2	10
Corporate income tax	14	6	20
Personal Income Tax	10	4	14
Other small taxes	10	4	14
Summation	68	26	94

In order to optimize the teaching of tax law, it is of great significance to adopt a new model to improve the teaching level of tax law. The idea of optimizing the teaching of the tax law is shown in figure 1.

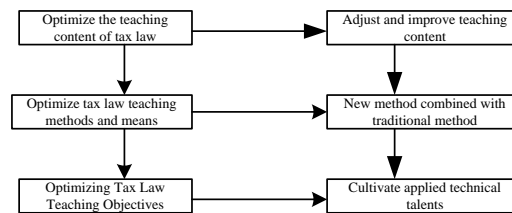


Figure 1 Ideas for optimizing the teaching of tax law

The proposed application model of "detailed integration" of "tax law" courses in higher vocational colleges includes the following parts: applying "tax law" courses in higher vocational colleges to case teaching, applying "tax law" courses to online courses, and applying "tax law" courses to the practice inside and outside the school, applying "tax law" courses to the across majors. The specific application is as described below.

2.1 Application of "Tax Law" Course in Higher Vocational Colleges to Case Teaching

Through the case, the tax law knowledge is detailed integrated into the case, allowing students to pass the case, while learning the tax law knowledge, they can also learn to solve practical problems through actual cases. At the same time, case demonstration can better guide the teaching content of the "tax law" curriculum, stimulate students' interest in learning, promote students' thinking, and deepen students' understanding of tax law. Through the warning of illegal cases, students' professional consciousness can be improved. Through simple and intuitive tax planning cases, students can realize the importance of learning the "taxpaying" course, and motivate students to learn the "taxpaying" course.

Incorporate tax law knowledge into case teaching, and combine tax law cases to clarify the taxation targets, taxpayers, and measurement indicators of taxation targets. In tax law case teaching, teachers must quickly adapt to the update of tax law theoretical knowledge. Teachers must collect relevant case information in advance and fully understand the tax law related knowledge involved in tax law cases. For example, when studying the tax burden, teachers should guide students to correctly understand the relevant knowledge of the tax burden, collect in advance cases where the tax burden increases or decreases after the camp reform, and raise questions about value-added tax to trigger students' positive thinking and improve students' ability to use tax law knowledge to solve practical problems. In addition, students are encouraged to mobilize students' sense of participation in case teaching in different aspects of tax law cases. Through participation in the case, students' level of knowledge of tax law is improved, so that they can finally independently analyze and study tax law cases. In the "tax law" classroom, maintain a relaxed classroom atmosphere, so that students can thoroughly understand the case after the case study.

In case of teaching tax law courses, students can be practically trained using the role-based approach. In the "tax law" course, the main role of the student is "tax collector". By setting up different groups, different groups and different members of the group will alternately play different

roles, so that students can clarify their responsibilities in the group. It is helpful for students to complete different tasks. For example, value-added tax is divided into small-scale taxpayer taxpayers and general taxpayer taxpayers. Among them, ordinary taxpayers are divided into manual taxation and online taxation according to different operation methods. In a complete taxation process, multiple roles are included. By dividing roles, students can think differently in taxation work, which helps students get comprehensive training from different perspectives.

2.2 Application of "Tax Law" Courses in Higher Vocational Colleges to Online Courses

The "tax law" course is integrated into the online course, and integrated teaching design is realized through online teaching and face-to-face teaching. This way is convenient for students to receive relevant knowledge of the "tax law" course, and enables students to receive knowledge anytime and anywhere. In online courses, the total teaching hours are divided into two types: face-to-face tutorials and online learning. Multiple relatively independent teaching tasks are used to form a complete teaching task goal. Students use the online courses to pre-class tax law knowledge and explain the most difficult points in the classroom, and review after class. Among them, online learning and face-to-face instruction complement each other, are interdependent, and are cyclically consolidated. Through this form, the application model of "detailed integration of "tax law" course knowledge is incorporated into the network teaching, and the students' understanding and grasp of tax law knowledge is deepened. Taking into account the characteristics of clear learning goals and tight study time of most students in higher vocational colleges, through online courses, students' problems in the learning process can be solved in time, and students' initiative and enthusiasm can be improved.

Teachers can use the campus network to set up online tax law practice teaching. By passing the latest tax law information to students, they provide students with training materials for students to conduct training exercises, and provide students with teaching materials and cases of their own "tax law" courses for students to review before and after class. In addition, through the network, teachers can implement practical classroom instruction for students in a timely manner to solve student confusion.

2.3 Application of "Tax Law" Curriculum in Higher Vocational Colleges

The tax law course is very practical. Proficiency in tax law knowledge depends on the actual operation of the business. Income tax and turnover tax are two types of taxes that large enterprises pay. Among them, the turnover tax includes value-added tax and consumption tax, both of which operate on the Internet to achieve tax accounting and settlement. In the course of "tax law", students must be able to master the basic operation procedures of tax payment, and in the process, combine tax law knowledge with actual operation, so that students can quickly have the ability to adapt to corporate taxation work.

Through the establishment of practical teaching bases, internship bases, school-enterprise cooperation units, the relevant knowledge of the "tax law" course is applied to strengthen students' understanding and mastery of the relevant knowledge of the "tax law" course. It is necessary to strengthen the off-school practice teaching of the tax law. The classroom teaching of "tax law" in higher vocational colleges is relatively boring, which makes students' knowledge of tax law not ideal. Although there is an on-campus training room, it is far from enough. It is necessary to cooperate extensively with enterprises to integrate the details of the tax law curriculum into off-campus practice. School-enterprise cooperation is the development direction of higher vocational education. For the "tax law" course, it is integrated into the school-enterprise cooperation to ensure the quality of higher vocational education. Tax simulation labs can be established on campus. Tax declaration, certification and issuance of invoices are the most important tax activities in the daily tax-related business of an enterprise. Through the establishment of a simulation laboratory, students can build a platform for simulating taxation so that they can gain a richer perceptual knowledge. By simulating the documents, business and scenarios in financial activities, and the tax law course knowledge is fully integrated into the practice, and through an interesting simulation process,

students have a more significant learning effect. In addition, tax law related disciplines can be launched. Improve students' ability to deal with tax on the basis of financial and accounting information competition and tax skills competition. Through the competition, while examining students' knowledge of tax law, they will motivate students to improve their tax processing ability through the competition. Outside the school, the school-enterprise cooperation provides students with a practical venue to facilitate students to practice and at the same time consolidate their knowledge of the tax law course. Due to the special nature of the accounting industry, many companies cannot accept a large number of intern students at the same time. Therefore, it is necessary to establish an off-campus training base for "colleges-agent agencies-enterprises". Allowing students to practice in places such as tax accounting firms and account-taking companies, under the guidance of experts, they can learn how companies use tax law to issue value-added invoices and tax declarations in order to better consolidate the relevant knowledge of the tax law course.

2.4 Application of “Specialization and Integration” of “Taxation Law” Course in Higher Vocational Colleges

In general higher vocational colleges, the "tax law" course is usually a required course in accounting and finance. However, with the development of the Internet, emerging professions such as e-commerce have emerged. However, there are no special tax law courses in some majors related to economic management. Therefore, students have a lack of tax law knowledge and cannot make tax calculations and tax planning. However, various tasks related to economic management are inseparable from tax law. In the majors of business administration, tourism management, e-commerce, the full application of the "tax law" course to such majors can make up for the lack of students' tax law knowledge.

3. Case Analysis

Taking Guangzhou Huashang Vocational College as an example, the proposed application mode of “detailed integration” of “tax law” courses in higher vocational colleges is applied to teaching activities. Compare it with the traditional application model of tax law course refinement in higher vocational colleges to verify whether the proposed application mode of “detailed integration” of “tax law” courses in higher vocational colleges can achieve better application results.

Firstly, a questionnaire survey is conducted among college students studying the "tax law" course. The content of the survey is a total of 130 points for the application of data such as satisfaction with the application of the tax law course in higher vocational colleges, including the detailed application model integration 120 questionnaires are collected as valid questionnaires. In addition, random interviews are used to collect university students' recognition of the "refinement fusion" application model. Among them, the basic situation of the questionnaire survey objects is shown in table 2.

Table 2 Basic situation of the questionnaires

Questionnaire respondents	Object identity	Quantity	Proportion
Students and teachers in school	Freshman	50	41.67%
	Sophomore	60	50%
	Teachers	10	8.33%

Among them, 98.4% of the students thought that the "detailed integration" application model is helpful to improve the knowledge of tax law, and all the teachers in the survey believed that the "refinement and fusion" application model is conducive to students' knowledge of tax law. Based on the results of the questionnaire survey, combined with the students' final exam results, the degree of knowledge of tax law in the application of the "tax law" course in higher vocational colleges is examined and compared with the level of tax law knowledge previously adopted in other models. The final exam results of 240 students are used to indicate the degree of students' knowledge of the

"tax law" course. The results of comparison with the final exam results of students in the traditional application mode are shown in figure 2.

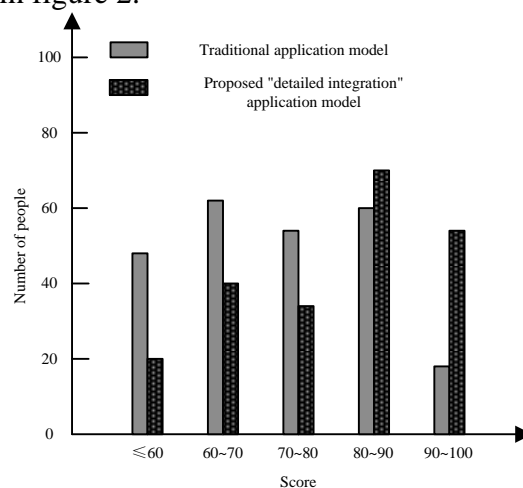


Figure 2 Comparison of final exam results of students in different application modes

It can be seen from figure 2 that under the traditional application mode, the passing rate of students' final grades is 80%; under the proposed "detailed integration" application mode, the passing rate of students is 91.6%. Through comparison, it is found that under the proposed "detailed integration" application mode, students have a high degree of mastery of tax law knowledge. Combining with the results of the questionnaire survey, most students and teachers said that the "detailed integration" application model can improve students' knowledge of tax law. On the whole, the application of the "detailed integration" application model of the "tax law" course in higher vocational colleges is better.

4. Conclusions

The provision of "tax law" courses in higher vocational colleges provides a foundation for students to understand tax law knowledge, and also helps to improve students' tax law awareness and tax ability. Aiming at the application of the "tax law" course in higher vocational colleges, the application mode of "detailed integration" is expounded from different aspects. It is hoped that through this model, students' desire for studying the "course" of tax law can be promoted, and students' tax abilities can be improved, and high-quality and powerful composite application personnel can be cultivated.

Acknowledgments

This project is supported by Study on Curriculum Refinement and Integrating Path of the Accounting Major in Higher Vocational Colleges—Based on New Apprenticeship, School-leve Subject of Guangzhou Huashang Vocational College (kgy2019012)、Study on Project-Based Cross-discipline Integration Teaching Approach of the Tax Law in Higher Vocational Colleges Under New Circumstances of Interdisciplinary Subjects, Subject of Guangdong Society of Vocational and Technical Education (201907Y50)、Research on the Targeting Cultivation Mode of Professional Societies in Higher Vocational Colleges: Collaboration of Industry and Education, Integration of Innovation and Professional Education, Link of Projects, Subject of Guangdong Tertiary Technical and Vocational Education Research Association (GDGZ19Y034)

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