

Task-Driven Teaching in Tax Accounting course Based on Virtual Platform

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Abstract: This article explores how to use virtual platforms to develop innovative teaching activities in applied college. Take Tax Accounting course as an example, we discuss how to use “Forster tax declaration system” to develop “task-driven” teaching activities, including curriculum design, teaching strategies, teaching effectiveness and teaching evaluation. This article provides ideas and suggestions for how to promote the application of network resources and improve teaching methods. It is of great significance for cultivating applied talents with practical abilities and research and innovation capabilities.

1. Introduction

Applied college pays more attention to the students' ability to apply theoretical knowledge to practical work. Using a single lecture-based teaching model can no longer match the students' learning needs. At present, students can acquire enough theoretical knowledge through the Internet and the online platforms; thus the real class should teach the methods of learning while imparting theoretical knowledge and encourage students to study independently. Based on the above circumstances, adopting a "task-driven" learning approach is an effective way[1]. It is conducive to broadening ideas, expanding the knowledge of learning and the training of various abilities. With the development of digital education technology, a number of universities in China have introduced virtual platforms to provide support for "task-driven" teaching.

2. Virtual platform

The virtual platform is currently an important application system for supporting teaching[2]. It can be applied to medical, electronic information engineering, mechanical engineering, chemical engineering, economics, management, and other professional teaching, providing teachers and students with a powerful application for teaching and learning. The functions of "Forster Tax Declaration System", a virtual platform introduced by the school for Tax Accounting teaching as follows:

- Course content production: Upload courseware and learning materials, create learning content.
- Personal Information Management: Manage class information to register class attendance and assignments. The task tools make it convenient for teachers to assign tasks and set deadlines .
- Tax Practice Simulation: Forster tax declaration system provides multiple sets of corporate arbitrage, including the company's original annual vouchers (invoices, documents, etc.) and business information, students can prepare proofs of account, register books, fill in tax declaration form on the platform. Teachers can also import cases and upload materials.
- Virtual Classroom: Collaboration tools are designed for real-time, synchronized interactions, supporting text chat environments and complete virtual classrooms. Teachers can choose any

environment to arrange collaborative learning. Virtual classrooms provide virtual whiteboards, question and answer highlights. Users can “raise their hands” to answer questions or gain full control of participation. All chats can be recorded and archived.

- Team collaboration tools: In order to support group collaboration, teachers can use group tools to create different student groups. Each group has a discussion area and can share files. Students can belong to multiple groups at the same time, so teachers can assign different tasks to different groups.
- Quiz: Provides online, automated grading quizzes for staged tests and final test.
- Homework: Teachers can use this module to arrange assignments. After a student uploads an assignment, the teacher can view and score the assignment.
- Survey: Teachers can design questionnaires in this module and specify the entire class or designate specific students to complete the questionnaire. The questionnaire includes closed questions and open questions.

3. Task-driven teaching model

In task driven teaching method[3,4], students focus on a common task center to practice studying action under the guidance of teacher. In the process of solving problem, students use study resource through textbook, platform & internet actively, explore independently and learn interactively . Students complete the established task and get autonomous learning methods at same time. “Task driven” is a teaching method based on constructivism theory. It requires objective and teaching scenario of “Task” and make students study during the real task. During the process, students constantly achieve a sense of accomplishment which can stimulate their desire for knowledge more. It gradually develops a virtuous circle that senses mental activity and cultivates self-learning ability for independent exploration and courage to forge ahead.

The main issues discussed in this paper include: how to apply the virtual simulation platform flexibly to the "task-driven" teaching method, and guide students to use the platform to conduct autonomous learning; how to design tasks that meet the students' cognitive level and trigger students' interest in learning; How to guide students to break down tasks into specific problems and identify learning objectives; how to guide students to carry out activities including problem collection, problem analysis, and group collaboration to solve problems; how to improve teachers' comments and student mutual evaluation Teachers' teaching ability and students' learning ability.

This research include how to(as shown in Figure1):

(1) Design tasks: According to the students' cognition level and learning characteristics, adopt a gradual learning method and reasonably arrange tasks. The task of the design should include the teaching key points. The teacher needs to analyze the overall goals of the teaching in the course. On this basis, the overall goal should be subdivided into small goals, and subdivided each small goal into easily graspable “tasks.” In the design of each task should include both new knowledge and relevant knowledge that students should acquire in other courses. In addition, the design of the task must be practical and applicable. The examples cited should be derived from work practices (using virtual simulation platforms to provide case materials and data that are close to real business activities), so as to stimulate students' interest in learning.

(2) Analytical tasks: Ask students to conduct group discussions to break down tasks and find problems, Instruct students to deal with problems by using existing knowledge and acquiring new knowledge, so that students can clearly learn objectives and stimulate students' enthusiasm for learning new knowledge. Teacher will explain the problems arising from this process and introduce new knowledge points.

(3) Completion of tasks: Students find the necessary information (including pictures, videos,

courseware, etc.) according to their own questions in the simulation platform, and take the initiative to complete the task. This is the focus of the “task-driven” teaching method. During the process, due to individual differences among students, various problems will be raised. Teachers should encourage exchanges, promote group collaboration, and cultivate team spirit. When there are different viewpoints in the group discussion, teachers can give guidance and timely raise a high-level problem for students to solve and inspire students' exploration spirit.

(4) Evaluation task (using the platform's test and survey module to conduct the review): Comment and exchange after the mission is completed. Ask students to show and then introduce their works, then teachers comment on works; Students can also make mutual reviews. Conducting evaluation exchanges can discover new problems in the teaching process and make improvements. This process is an important stage for the formation and improvement of knowledge. At the same time, it can also improve the sense of accomplishment and promote learning enthusiasm.

(5) Reflection: Teachers reflect on teaching and make improvements to make preparations for the next step. Students reflect on learning outcomes and lay the foundation for the next phase of learning. as the figure shows below:

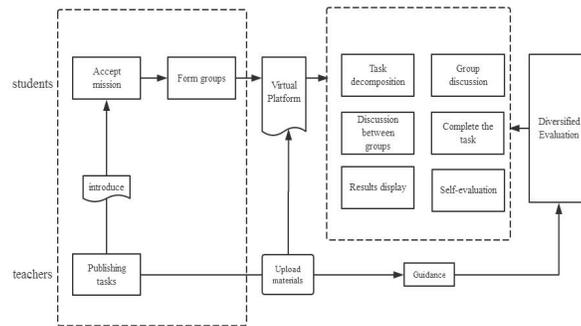


Fig.1 Study method block diagram

4. Examples

The "task-driven" teaching method is used in the teaching process as follows: First, we design the overall task and inform the students of the requirements of the task, then ask the students to complete the task independently or by group. These tasks may be difficult points in the textbooks or extensions of the teaching materials. After the students accept the task, they analyze and decompose tasks, and in the process of completing specific tasks, they find out the problems and ask questions. Through their own thinking, group discussions and group collaboration, they finally solve the problems under the guidance of the teacher.

Taking Tax Accounting course as an example, the chapters in the textbook are relatively independent or interrelated. Teachers should be familiar with the difficulty and focus of the teaching materials, analyze the students' cognitive level and acceptance ability as a general task, and guide students to divide the overall task into sub-tasks according to the sub-sections or knowledge points. In the branch tasks, the theoretical knowledge and practice training will be conducted.

5. Design tasks

Understand the characteristics of students and design tasks that meet their characteristics. The "task" should be consistent with the characteristics of the students and their size should be appropriate. Teachers design "tasks" should be based on the students' existing cultural knowledge, cognitive ability and interest.

The difficulty of the task should go from shallow to deep.

- Task: Preparing ABC's December VAT tax return
- Objectives: To identify business activities related to value-added tax, understand and master the process of calculating value-added tax, and correctly report tax returns.
- Background: Current corporate accounting standards and tax laws and regulations.
- Requirements: According to the provided company information, transaction records, original documents, account balances and other information to correctly prepare the accounting certificate, register the account book and calculate the amount of VAT payable in the month, fill out the tax return.

A. Finding problems

The task of the design should include the key points of the lesson[5]. After accepting the task, students should first think about how to use the knowledge from the teaching materials, simulation platform and from network to complete the task, and what data need to be collected to complete the task. Teachers should guide students to record problems and ask questions when they encounter specific problems that cannot be accomplished during the task. For example, for ABC's purchase of raw materials in December, the questions may be: whether the input tax for purchased materials should be included in the cost or is it used as a VAT input tax to offset output tax?

B. Solve the problem

When students find specific questions, teachers will guide them to find the ideas and answers in the materials provided by the corresponding textbooks and platforms. At the same time, through the form of group discussion, students in the group can put forward different views and use existing knowledge to support their own views and answers. In the process of finding solutions to problems, students are able to actively study, obtain solutions to problems and strengthen the memory of knowledge points. For example, teachers can guide students to read the contents of the chapter of VAT accounting from text book, suggesting that there are different treatment methods for small-scale taxpayers and general taxpayers, and for the purpose of purchasing raw materials, the treatment of input tax is different. Students should solve problems by themselves.

C. Evaluation task

In This section, students display and introduce their works, then teachers comment on them. Conducting evaluation exchanges can discover new problems in the teaching process and make improvements. This section will help improve the quality of the work, find problems in the work, guide people to think and change their mistakes, and further stimulate the imagination of learners. The praise of the progress can enhance the confidence of learners.

D. Reflection

The teacher's reflection on the classroom is a summary of the classroom teaching structure, teaching strategies and task design. It can dynamically adjust the teaching methods and strategies, teaching content and the difficulty of the task. The learner's reflection on the classroom is a consolidation and examination of what they have learned so that students can be aware of the knowledge and skills, laying the foundation for subsequent learning.

6. Conclusion

This article studies how to make full use of the virtual platform and conduct teaching activities according to the characteristics of "task-driven" teaching methods. Taking the "tax accounting" course as an example, the teaching program of designing tasks, finding problems, solving problems, displaying results, and evaluating results is presented, so as to explore new teaching modes and accumulate teachers and students to use the platform to conduct independent exploration and learning experience. The new

teaching model can stimulate and maintain students' interest in learning, gradually develop a virtuous circle that senses mental activity, cultivate students' abilities to ask questions, analyze problems, and solve problems, combine theoretical knowledge with practical work to achieve learning, facilitate teaching students in accordance with their aptitude and solve student differences. The students put forward different levels of requirements; fully embodies the teaching strategy of “student-centered, teacher-directed learning”, focusing on students’ task of information processing, and teachers’ role in organization, guidance, promotion, control, and consultation in teaching; It is conducive to developing cooperative learning and inquiry learning among students, students and teachers, so as to cultivate students' teamwork ability.

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