Discussion on Practical Teaching Reform of Tax Curriculum Based on School-enterprise Cooperation under the Background of the belt and road initiative

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Abstract: The implementation of the “the belt and road initiative” strategy provides more opportunities and challenges for the practical teaching reform of the tax curriculum. With the continuous reform of the accounting system and tax system, a large number of application-oriented and compound tax accounting talents are increasingly needed in accounting practice. The course teaching of tax accounting should be adjusted and reformed accordingly. School-enterprise cooperation is a teaching mode in which both schools and enterprises participate in the process of personnel training. Establishing a good and effective cooperation mechanism between schools and enterprises is a good prescription to solve the drawbacks of secondary vocational education and an inevitable trend of the development of Vocational education. Based on the cooperation between schools and enterprises, the teaching contents and methods of tax course are reformed, and the practical teaching mode of tax accounting is established, so as to improve the teaching quality and cultivate and enhance students' practical application ability.

1. Introduction

The “the belt and road initiative” strategy will promote cooperation in many fields among countries along the route, including cooperation in the medical field. The national development strategy of “the belt and road initiative” is conducive to accelerating Chinese integration with international competition, and the demand for professional talents in various industries is also increasing day by day. Tax accounting is a marginal discipline integrating tax laws and regulations and accounting. The course mainly studies the confirmation, measurement, recording, reporting and tax planning management of enterprise tax information [1]. In practice, with the continuous improvement of our tax law and the gradual standardization and strictness of tax administration, the tax calculation method is also gradually complicated, resulting in more and more obvious differences between tax accounting and traditional financial accounting [2]. Enterprises are the carriers for the commercialization and industrialization of knowledge products, but they are relatively weak in terms of technological innovation capabilities. School-enterprise cooperation can maximize the advantages of both sides, abandon the disadvantages of both sides, and promote the win-win situation between universities and enterprises [3]. Practical teaching is an important form of higher education teaching methods. The current practical teaching focuses on the verification, strengthening and expansion of theoretical knowledge. It has strong intuitiveness and operability, and aims to cultivate and train students' operational ability and innovative ability. Therefore, in the context of school-enterprise cooperation, it is necessary to deepen the reform of the practical teaching of taxation courses, including the reform of teaching models, teaching methods, teaching methods, and the construction of teaching teams.

2. Characteristics of Taxation Course

2.1 Interdisciplinary nature

Tax accounting is an interdisciplinary subject, integrating accounting, taxation, enterprise
production and operation management, laws and regulations, etc. The calculation and payment of taxes shall comply with the provisions of the current national tax laws and regulations. Tax course requires students to learn basic accounting and financial accounting knowledge, to be able to comprehensively apply accounting theoretical knowledge, to be skilled in various accounting business processing, and to accurately carry out accounting. Accounting treatment must follow the rules of accounting theory, methods and accounting systems. Therefore, “tax accounting” is at least at the intersection of taxation and accounting.

2.2 Keeping pace with the times

Tax curriculum is very comprehensive. The changes of accounting system, tax law and other related laws and regulations require timely reflection of the content of tax curriculum. In terms of tax law, the continuous advancement of changing business tax to VAT has changed all industries that paid business tax to VAT. In several main types of tax, VAT has changed from production to consumption, and has reduced the sales Standard of general taxpayers, as well as the disposal of used goods sales and the calculation of export rebate. The levying methods have been adjusted, and the scope and tax rate of consumption tax have changed greatly. The introduction of tax incentives for small and micro enterprises allows small and micro enterprises to enjoy VAT and income tax reduction; and the personal income tax deduction standard and tax rate have been adjusted [4]. The domestic and foreign-funded enterprise income tax has two taxes and one, and the calculation of the limit of the pre-tax deduction items has been revised; the personal income tax has been greatly adjusted for the fee-reduction standard and the tax rate. All of these require tax courses to be constantly revised and improved to keep up with changes in social development and to avoid obsolete and outdated course content.

2.3 Practical operability

The tax curriculum places special emphasis on the practical operation of accounting and taxation. In the process of learning legal knowledge, many people may think that they rely mainly on memorizing and memorizing, but in fact, tax accounting is a course with strong application and cannot solve the problem by memorizing a large number of legal provisions. At present, many large and medium-sized enterprises have also set up special personnel to be responsible for tax accounting matters. For small enterprises, tax accounting is more important because it holds all the external information. If accounting students do not have a good grasp of basic accounting and financial accounting knowledge, they will find it difficult to understand tax-related accounting treatment when learning tax accounting. This has brought new challenges to the teaching of teachers' courses. It poses a great challenge to the teaching of tax accounting in Colleges and universities. When dealing with the accounts, it is necessary to determine the amount of money entered into the accounts, and then to help students review the relevant calculation methods with specific economic operations. Standardized practical teaching of tax accounting can train students' ability of tax accounting, strengthen practical teaching of tax accounting, and enable graduates to better and faster adapt to the requirements of society.

3. Problems in Taxation Teaching

3.1 Backward construction of teaching materials

At present, many colleges and universities in our country have invested a great deal of manpower and material resources in organizing the compilation of teaching materials for tax courses. These books are basically the same and the contents are mostly the same. The content of the textbook should be updated at any time with changes in tax laws and accounting standards. At present, there are almost no high-quality practical teaching materials for tax accounting and tax accounting courses in the published teaching materials. Generally, accounting practical teaching materials and tax management practical teaching materials are used instead. Many contents are not applicable and inconvenient to use. In writing, they introduce some theoretical knowledge, and then
give examples to explain tax calculation and accounting treatment. Such textbooks do not reflect the characteristics of tax accounting. Students may feel similar to learning basic accounting and financial accounting when they study this course. Similar to the content of tax law, financial accounting should also be the pre-curriculum of tax accounting, so the content of financial accounting can be simplified appropriately, without taking up too much space in “tax accounting”. Therefore, it is necessary to have appropriate practical teaching materials for tax and accounting, and to be able to reflect the tax declaration process of various taxes on the local tax website. However, the current practical teaching materials for tax and accounting are basically similar to the practical teaching materials for accounting, and cannot be used to achieve the corresponding teaching effect [5].

3.2 Lack of practicality

Compared with other accounting courses, tax courses require students to understand accounting and tax theory knowledge, and can use the knowledge they have learned to complete tax calculation and tax return work. Therefore, relevant tax training is an important part of the course teaching. The teacher also cited some cases in the course of the lecture, but the content of the case is very simple, limited to tax calculation, tax accounting, and can not run through the entire teaching process. Lack of practical teaching links, no simulation laboratories have been established for adaptive operation training [6]. In practice, tax payment is generally calculated, declared and paid by accountants through accounting vouchers, account books and report collection data. Subject to professional training objectives, class hours and existing equipment foundation, accounting major pays more attention to practical training in accounting and financial management, and lacks tax-related practical training such as electronic tax declaration and tax management software. Teachers have arranged the main time for theoretical teaching. Lack of training room and experimental software for students' training, because the construction of training room requires a lot of funds, lack of electronic tax declaration software which can simulate the operation of the training room. Some teachers will skip accounting matters requiring a large number of case explanations and focus their lectures on theoretical knowledge. In the actual job, students will always have some content feel very strange, unable to adapt to the job requirements.

3.3 Backward teaching methods

As a practical and interdisciplinary course, the tax course requires teachers not only to have solid knowledge of taxation, accounting and law, but also to have sufficient knowledge of economy and management, and also to have corresponding practical experience. Although a number of cases have been applied in classroom teaching, it is only a simple tax calculation problem. In the application of multimedia, it is only a simple demonstration. Some teachers may directly bring the cases to the screen during class so that students can think and practice on their own. As for the course of tax accounting, which is closely combined with the post setting of enterprises, the single spoon-feeding teaching method of “taking teachers as the main body and students passively accepting” is very inefficient and the comprehensive quality of students is difficult to improve [7]. It is believed that tax accounting will also learn relevant content, some content will be omitted, and the student's forgetting, tax accounting teachers need to repeat the basic knowledge of each tax calculation, and occupy the normal teaching hours. Although colleges and universities arrange teachers for social practice activities according to the requirements of the Ministry of Education, the heavy teaching tasks make them less time and opportunity to participate in social practice in the tax department or enterprises. Some teachers may operate directly on their own, so that the teaching does not make the classroom vivid, so that students can actively learn, and can not play a good teaching effect.

4. Suggestions on Teaching Reform of Tax Course

4.1 Adjust the training plan and syllabus

Enterprise University is a strategic organization that forecasts and formulates the learning plan
and education and training content needed by staff development from the strategic height of achieving organizational goals. In the past, the practical course of tax accounting was arranged immediately after the theoretical course of tax accounting. According to the new model, we have to adjust the training plan and syllabus. As a course emphasizing practical application, tax curriculum puts forward higher requirements for teachers. Teachers are not only required to master accounting and tax theory knowledge, but also must have corresponding practical operation experience [8]. Based on the “school-enterprise cooperation” education model, the school and the enterprise participate in the process of talent cultivation. It is a kind of operation mechanism oriented by the market and social needs. This model can use classroom teaching and students to participate in practical work. For the arrangement of the teaching content outside the school, it is necessary to consider the order of the theoretical teaching and practice, and also consider the stage and continuity of the student's cognitive process, and also follow the subject knowledge system and the characteristics of the professional curriculum. Teachers can master the theory of career choice, the adaptation of professional roles and career planning by participating in the training of enterprise universities, through case studies, interactive teaching, simulation of actual combat and other effective educational means. Students can do research. Research units can be contacted by students themselves or recommended by schools and teachers. The contents of the survey include understanding the nature, scale, scope of business, relationship and tax types involved in the business of the unit.

4.2 Strengthen the construction of teaching materials

At the same time, we should combine theory with practice to reflect the different difficulties of tax accounting at the primary, intermediate and advanced levels, and adapt to the teaching requirements of undergraduate and graduate students respectively. The level of teaching materials directly affects the quality of teaching. Therefore, teachers who have been engaged in tax accounting teaching for a long time in Colleges and universities can actively communicate with employees of tax accounting positions in enterprises with the goal of training applied talents. In terms of content, it should be updated in time according to the changes of tax policy, accounting system and law. In the writing of books, it is necessary to pay attention to the distinction between tax law textbooks and financial accounting textbooks, and to strengthen the construction of practical training materials. According to the business operation process, combined with the specific economic business of the enterprise, the corresponding invoice documents and tax returns should be introduced. At the same time, the textbooks need to be close to a certain period from writing to publishing, which is very easy to lag. Teachers can network resources to keep abreast of the update of national fiscal and taxation policies. High-quality practical teaching materials enable students to learn more about the relevant bills of various taxes, tax returns, and the handling of corporate tax-related business and the corresponding accounting processes.

4.3 Rich teaching methods

Based on the “school-enterprise cooperation” education model, the school and the enterprise participate in the process of talent cultivation. It is a kind of operation mechanism oriented by the market and social needs. This model can use classroom teaching and students to participate in practical work. Case teaching can make the rigid classroom lively, active classroom atmosphere, fully mobilize the students' initiative, so that students can think and solve problems with problems. Under the existing conditions, the application of multimedia has become more common, but the understanding of multimedia is still relatively simple. Many teachers only regard multimedia as a demonstration of PPT. The school can sign cooperation agreements with various units outside the school, integrate various practical teaching resources available, and make overall arrangement and reasonable planning for students' internship time and content. The school can invite the staff of the tax administration department to the school to publicize and explain the national tax policy, which will help teachers to understand the new information of the tax policy of “business tax to increase”, make the teaching content closely linked with the current policies and regulations, and improve the teaching quality. Generally speaking, tax-related accounting business processing problems, students
think it is difficult, because the tax law knowledge is relatively boring, there is more need to memorize the content, now need to use their knowledge of tax law. In the teaching process, according to the work content and process of the actual business activities of the enterprise, the invoicer position is set to be responsible for the issuance of various invoices. For enterprises, professional construction content is closely related to enterprise development technology, and the cultivation of practical ability is strengthened so that students can participate in enterprise projects as early as possible and get systematic training.

4.4 Strengthen practical teaching

From the point of view of means, first, we should improve the level of practice in schools, make use of existing simulation laboratories, plan all kinds of hardware and software resources, and build specialized simulation laboratories of tax accounting, including manual simulation laboratories and computerized simulation laboratories. Therefore, the establishment of practical teaching mode of tax accounting can not only standardize the practical teaching of tax accounting, but also enable the students to have a solid theoretical foundation of tax, as well as the ability of tax accounting, and a series of tax practical operation abilities such as skilled calculation, filling in forms and tax declaration, so as to meet the requirements of the society for graduates. We should strengthen the construction of practice teaching base, through semester internship and graduation internship, let students to tax office or tax department feel the whole process of tax activities. From this point of view, the status of practical teaching should be higher than that of theoretical teaching, while practical teaching is a weak link in most domestic universities. On the basis of sTable cooperation between the school and the enterprise, the school and the enterprise should work together and share resources to form a long-term mechanism for the development of off-campus practice bases. In the teaching process, some Abstract and boring concepts and operating procedures should be explained accurately, and the working process of the cooperative enterprise and the operating methods and experiences and lessons of a certain technology should be shown to the students. Comprehensive training will be given to tax-related categories and their accounting treatment in various production and operation activities, so as to enhance students' ability to apply and solve actual tax and accounting problems in enterprises.

4.5 Strengthen the construction of teaching staff

Accounting teachers need to continuously improve their professional level, actively learn new policies and regulations in their spare time, update their knowledge accumulation and improve their practical operation ability. According to the actual situation that teachers lack practical experience, schools should encourage teachers to study and practice in tax departments, tax affairs offices and enterprises in order to improve teachers' practical teaching skills. Both the school and the enterprise shall jointly build a professional direction and formulate a professional development plan. According to the regional advantages, combined with local characteristics, the two sides should strengthen exchanges and communication, grasp the current human resources market demand for electrical professionals, and jointly build a professional direction. On the one hand, enterprises provide the necessary conditions and support for the school's practical teaching activities; on the other hand, schools can also use the experimental conditions of the school to carry out engineering and technical training, consulting and other services. Teachers should obtain the corresponding qualification certificates, and then, through the school-enterprise cooperation school, regularly arrange the teachers to go to the enterprise, and learn the professional skills with some experienced staff to improve the teachers' hands-on ability. Teachers in the teaching process must pay great attention to the timely grasp of the development and change of policies and practices, timely adjustment and enrichment of teaching content in accordance with the latest tax policies and accounting standards. In order to achieve the effective combination of theoretical teaching and practical teaching, we should guide students' practical activities in tax account processing, report preparation, tax declaration and so on.
5. Conclusion

In a word, tax accounting teaching should adapt to the needs of social practice, carry out a series of reforms from teaching content to teaching methods, establish practical teaching mode, and improve the teaching quality of tax accounting courses. Practice at home and abroad shows that school-enterprise cooperation is an effective mode to connect universities and enterprises and promote the combination of theory and practice. Establish school-enterprise cooperation mode, students study and practice in school, make full use of the existing resources of classroom and laboratory, master theoretical knowledge skillfully, practice outside school, make full use of advanced equipment and technology of enterprises. In the future teaching reform, the practice teaching mode of “school-enterprise cooperation” will be further deepened, and the ultimate goal of the teaching reform is to cultivate talents that meet the needs of modern development. Under the background of “the belt and road initiative”, the practical teaching reform of tax curriculum needs to make reasonable use of teaching materials according to students' professional needs, adopt various means to implement teaching, and construct an evaluation system combining summative evaluation and procedural evaluation, which is an effective way to improve teaching efficiency and cultivate foreign-related nursing talents who really meet the needs of the market.

References


