

Research on Reform and Innovation of Talent Training Mode of Tax Law in Universities in China under the Background of "Internet Plus"

Quan TAO^{1,a}

¹Jiangnan University, Wuhan, Hubei, China

^a350762956@qq.com

Keywords: Internet +, Tax Law, Cultivation of Talents.

Abstract: Under the background of "Internet plus", the talent training of tax law in universities in China has made great progress. In this article, through analysis of the tax law in universities personnel training mode and curriculum development present situation, according to its development process in the aspects such as teaching contents, teaching methods, teaching means, the problems existing in the exploration under the background of "Internet +" college talent cultivation mode of the tax law, it puts forward the concrete measures of reform of the tax law course, we hope to be able to implement the education of our country development goals, and cultivate high-quality application-oriented talents.

1. Introduction

The arrival of the "Internet +" era provides a new development idea for the exploration of tax law talent training mode and the reform of tax law course teaching. At the same time, our tax law talent training mode is facing new development opportunities. Tax law, as a cross-disciplinary discipline, is related to accounting, financial management, finance and other majors, requiring a lot of complex knowledge. The concept of "Internet +" breaks the traditional teaching content, teaching methods and teaching means of colleges and universities, paying more attention to quality education, putting forward higher requirements for the training of tax law talents, and paying more attention to the training of high-quality applied talents^[1]. The domestic many colleges and universities in the aspect of talent cultivation of the tax law's exam-oriented education, exam-oriented purpose of education is to cultivate the students' ability of the test, pay more attention to student's test scores, ignore students' innovation ability and practice ability. In the process of learning of the tax law, students generally feel difficult not easy to understand, and cannot be combined with the daily life. Thus, the enthusiasm of learning tax law is not high, which is not conducive to the teaching of tax law. Therefore, only using the traditional teaching content, teaching methods and teaching means is difficult to adapt to the requirements of the new era for the training of tax law talents, which is not conducive to the training of future tax talents with excellent comprehensive quality and professional ability. Through "Internet +" technology, universities can actively integrate high-quality education resources at home and abroad in tax law teaching, broaden teaching channels and teaching time, innovate teaching methods and teaching means, and cultivate innovative and application-oriented tax law talents^[2].

2. Analysis of the Current Situation of Tax Law Personnel Training in Universities in China

At present, the teaching of tax law in our country has developed rapidly and made good achievements. However, there are still a lot of areas to be improved. The teaching content of tax law in some colleges and universities focuses on theoretical knowledge such as tax laws and regulations, paying attention to basic theoretical knowledge, lacking cases combined with real life, emphasizing students' memory ability and calculation ability, ignoring students' understanding ability and analytical ability. But unlike many law, tax law has the substantive and procedural, tax law course should also have certain times and variability in order to meet the needs of economic and social

development, the tax law has been advancing with The Times, but in reality most of the teaching material can't update in time according to the policy of the tax law, it is easy to result in the actual teaching content and practice work. Students will not only waste valuable time to learn some useless and outdated tax policies and systems, but also may make mistakes in future practical work. Teaching content mainly for the provisions of the tax law, the lack of actual case, students will have a strong sense of distance and strangeness, the whole process of learning the lack of new idea, students are not conducive to foster learning self-confidence, over time, they will gradually lose interest in the course of the study of the tax law, so as to reduce the learning efficiency. It is not conducive to the realization of tax law teaching objectives.

We need to change the "force-feeding" teaching method, which is mainly the teacher's one-way output, most of the students just passively accept knowledge, study is given priority to with memory, not fully express their opinions and suggestions, students are not conducive to cultivate creative and applied talents. In addition, due to the fixed limit of teaching hours and teaching tasks, many teachers tend to simplify or even omit the process of students' independent thinking, ignore the cognitive ability of students, and adopt the teaching method of directly telling the conclusion, which lacks the process of students' independent exploration of conclusions. For the study of the tax law is difficult, some students can't combine with their daily life, also can not be formed by the interaction of old and new knowledge or adjust themselves to the experience of the structure of the tax law. Teachers and students can't communicate in a timely manner, coupled with a lack of important feedback mechanisms. This traditional teaching method makes teachers unable to grasp students' learning situation in time, which greatly reduces teaching efficiency and increases teaching difficulty, and it is not conducive to meet the educational needs of the "Internet +" era.

In the teaching of tax law in colleges and universities, if only traditional blackboard writing and PPT are used for teaching, the knowledge received by students is not three-dimensional enough. Through these teaching methods, it is mainly the provisions of the tax law of the students and how to calculate taxes and other theoretical knowledge, it cannot be combined with concrete practice case study analysis, the lack of tax work for field practices, it cannot experience the whole process of tax returns, thus it has the problem of "heavy theory, light practice" and relies on theoretical knowledge. Lack of contact with daily practical work, they cannot meet the requirements of China's "trinity" talent training mode.

3. Relevant Suggestions

3.1. Attach Importance to Ideological and Moral Cultivation in Tax Law Teaching

The foundation of a university is to cultivate morality and talents, so as to become a first-class university in the world. The combination of curriculum ideological and political education with tax law teaching and talent training reflect the modern educational concept of quality education in China^[3]. For example, we can invite ideological and political teachers to participate in the teaching of tax law, and integrate the knowledge points of ideological and political knowledge into the teaching of tax law. When learning the dialectical relationship between subject and object in ideological and political thinking, students can develop dialectical thinking, so as to better understand the relationship between rights and obligations in the tax law. It guides students to enjoy rights at the same time, but also to fulfill the obligation of paying taxes according to law, and cultivates good professional ethics. Again such as ideological learning on the part of economics, how to better play to the role of the national macroeconomic regulation and control, it can be combined with the tax law in the process of teaching course of study, found that by certain tax policy, it can promote the transformation and upgrading of economy, better play to the role of the national macroeconomic regulation and control, to better understand the knowledge of the tax law, and improve the learning interest. In addition to improve students' professional ability, they can also cultivate good professional ethics, set up positive three views, and cultivate the artisan spirit of dedication, lean, concentration and innovation, so as to cultivate high-quality tax talents.

3.2. Actively Introduce Internet Information Technology into Tax Law Teaching

Internet information technology has been integrated into our life in all areas in tax law teaching. Teachers need to "Internet +" depth fusion in the teaching process of the tax law in universities. Through internet or other information technology timely attention to domestic and foreign the fiscal and taxation policy change, they make full use of the lesson "desire" and other network resources, timely supplement the fiscal and taxation knowledge both at home and abroad, actively guide the students with the current event hot spot of the present related to tax case analysis. It makes up the defect of disconnection between original teaching content and practice. The use of information technology such as the Internet also helps to broaden learning channels and makes learning time more flexible. Teachers need to guide students to use Internet resources to look up information, take a long-term view, not only limited to classroom knowledge, pay attention to broaden the breadth and depth of knowledge of students, inspire students to think and analyze independently, especially to guide students to be good at using computer tools to study tax law^[4].

3.3. Actively Innovate Tax Law Teaching Methods

In the teaching of tax law in colleges and universities of our country, it is necessary to carry out the innovation of teaching methods of tax law actively. Teachers should give full play to students' subjective initiative, abandon the original "indoctrination" teaching method and adopt heuristic teaching method. Teachers can accord the daily life of the tax law cases, give systematic guidance to guide students to learn. In explaining the personal income tax, for example, this chapter, can make use of Internet resources, play some stars because they are too high personal income lead to need to pay high taxes and tax evasion video, close the distance between the students and the tax law, let the students to learn the importance of pay taxes in accordance with the law in the entertainment, improve the students' interest in learning. Again in study of VAT in this section, for example, as Chinese first big VAT tax, if only it uses the traditional "force-feeding" teaching method, students' learning difficulty is also not easy to understand, teachers can adopt "super star learning, flip class" such as the Internet information technology, video before class to release some resources. Students can simply understand and think about the knowledge to be learned before classroom teaching, and teachers can also master students' learning situation from this, so as to carry out targeted teaching. Class can be referenced by some by falsely making out special invoices for value-added tax, sales VAT invoice, selling large goods undeclared income, issue a false invoices and other means to achieve the purpose of tax evasion and the case of violation of criminal law, inspire guide students to independent thinking and analysis, a sense of the tax law is closely related to our life, strengthen the communication of teacher and student, It is beneficial for teachers to better grasp the learning progress of students, improve teaching efficiency and cultivate applied tax talents.

3.4. Vigorously Promote the Internet Practice Teaching Model

With the further development of Internet information technology, the traditional single teaching method can no longer meet the needs of tax law talent training. In teaching, we can not only pay attention to theoretical teaching and ignore practical teaching, but also deeply integrate teaching methods with Internet information technology^[5]. On the one hand, college teachers should pay attention to in the teaching practice, and can introduce some similar to the "China net" training platform or in the form of group group, at the same time of learning theory knowledge, synchronization through the process of simulation training platform enterprise tax returns, allow students to complete a comprehensive experience the whole process of tax returns. In the study of theoretical knowledge at the same time, we do not forget practical practice, better understand the whole process of tax work; On the other hand, teachers can lead students to on-the-spot visit some companies or countries where the tax authorities, real experience feelings of tax staff daily work content and process, and combine the tax theory and practical work, in the process of visiting experience real account field, it is not only beneficial to improve the students' interest in learning, and to cultivate the students' practical ability.

4. Conclusion

With the national attention to tax law courses and the training of tax talents, the teaching of tax law in universities has been further developed, but the teaching of tax law still needs to continue to improve. In order to further adapt to the development of the "Internet +" era, there is still a lot of room for improvement in the reform and innovation of talent training mode in the tax law of colleges and universities in China. In the process of exploring tax law talent training mode and curriculum teaching reform, we need to give full play to the advantages of "Internet +", use the Internet, big data and other information technology, integrate high-quality teaching resources at home and abroad, establish a scientific and effective feedback mechanism, and monitor the teaching situation anytime and anywhere. At the same time, we also need to further innovate learning methods, strengthen practical practice, accelerate the combination of tax law theory and practice. In the future teaching of tax law, it is necessary to integrate Internet technology into the teaching of tax law, pay attention to the role of information technology in the teaching of tax law, and train high-quality application-oriented talents. In a word, we need to further promote the development of talent training mode of tax law in colleges and universities in China. With the help of "Internet +" technology, it provides a new development path and direction for talent training of tax law in universities in China.

Acknowledgement

This paper is supported by the key project of the 13th five year plan of Wuhan Education Science in 2018 (2018A046).

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