

Research on Teaching Reform of Tax Planning based on Curriculum Ideological and Political Background

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Abstract

"Tax planning" is a main course for economics and management majors. Integrating ideological and political elements into the teaching of "tax planning" is a good way to strengthen students' ideological and political education. Taking Tax Planning as an example, this paper analyzes the defects of the ideological and political construction of the current Tax Planning course, and probes into the teaching reform of this course in depth in combination with the educational concept of "ideological and political course", with a view to achieving good moral education teaching effect.

Keywords

Ideological and Political Course; Tax Planning; Reform in Education.

1. Introduction

The integration of specialty and curriculum ideological and political education is an important bridge to implement moral education, and the only way for colleges and universities to realize the education plan of cultivating people by virtue. In 2016, at the National Conference on Ideological and Political Work in Colleges and Universities, General Secretary Xi Jinping pointed out that ideological and political work should run through the whole process of education and teaching. "Tax Planning" is a main course for economics and management majors such as finance, accounting and financial management. It is a course that teaches students to deeply interpret and apply tax laws, analyze taxpayers' tax problems, and plan by legal means, so as to reduce taxpayers' tax burden. Incorporating ideological and political education concepts such as "paying taxes according to law" and "planning taxes legally" into the course of tax planning can help students to correct their learning attitude and clarify their learning objectives, and make them always follow the principle of legality of tax planning in the process of learning and practice.

2. Status Quo of Ideological and Political Construction of Tax Planning Course

First, the teaching goal is single. In the course design, we still focus on the professional knowledge and skills objectives, focus on training students to master the principles and methods of tax planning, combine tax policies and the actual business situation and activities of different types of enterprises, and use reasonable tax planning to help enterprises avoid tax risks, have the business skills needed by enterprises and meet the standards of applied talents. But it often ignores the other aspect of tax planning, that is, the social value of tax planning. At the same time of tax planning, taxpayers can enhance their legal concept, raise their awareness of paying taxes, and avoid touching the legal red line. Furthermore, tax planning is also conducive to saving the law enforcement cost of tax authorities, promoting the optimal allocation of social resources, enabling the tax system to be constantly improved, ensuring the national fiscal revenue and benefiting the society. This part reflects the ideological and political

goal of tax planning, and promotes students' legal awareness and social responsibility. As a result, students' acceptance of course content is one-sided and talent cultivation is not in place. Second, the teaching content is divorced from reality. Due to the frequent adjustment of tax policies in recent years, the contents of tax planning textbooks also need to be adjusted and republished in time according to the policy changes. Moreover, with the continuous innovation of enterprise production and operation management, the planning methods that are no longer suitable for taxpayers' production and operation activities should be eliminated in time. In addition, "Tax Planning" course needs sufficient actual cases to support it, but the access to real cases at home and abroad is limited. Because of industry protection and customer privacy considerations, tax agents or accounting firms with rich planning experience and cases rarely disclose real tax avoidance cases to the public, and the cases collected in the tax planning textbooks on the market are either designed or adjusted by themselves, which do not conform to the reality of taxpayers. Either it is the failure case of tax evasion or international anti-tax avoidance planning disclosed by the finance and taxation department, which is old and lacks reference and learning value. Therefore, it is more difficult to compile the teaching materials of tax planning, and the teaching materials and contents lag behind, thus affecting the integration of ideological and political elements and the overall teaching effect.

Third, the teaching methods need to be reformed. With the advocacy of the national "Golden Course" construction and the rise of diversified network teaching platforms, the traditional teaching methods need to be reformed urgently, and the exploration of online and offline mixed teaching mode and flipped classroom has become a trend of teaching reform in recent years. However, at present, the classroom teaching of Tax Planning in many colleges and universities is still dominated by traditional classroom teaching, with teachers as the center. However, many teachers themselves lack practical experience in tax planning, and the use of teaching resources is limited, which not only causes the waste of online teaching resources, but also limits students' thinking, and makes it difficult to exert their initiative in autonomous learning.

Fourth, the teaching evaluation needs to be improved. The construction of ideological and political courses should not only be reflected in the process control of teaching objectives setting in advance, teaching contents and methods in the process, but also need teaching assessment and evaluation afterwards. Teaching evaluation is to evaluate students' mastery and application of knowledge through comprehensive assessment of students' mastery of curriculum content, and to provide basis for improving teaching. Thus, it is not enough to design the teaching before and during the course. It is difficult to measure the teaching effect of ideological and political courses reliably, and it is impossible to form a beneficial teaching closed loop. Therefore, the ideological and political construction of "Tax Planning" course needs the improvement of the teaching evaluation system, and the assessment of ideological and political content should be properly added into the assessment system to effectively realize the guidance of ideological values.

3. The General Goal of Tax Planning Course Teaching under the Concept of "Ideological and Political Course"

In terms of knowledge objectives, through the study of this course, students should understand the basic principles and common methods of tax planning; Familiar with the types of tax planning enjoyed by various taxes; Master the design of specific operation schemes for tax planning of various taxes and the calculation of tax payable of different tax schemes. Objective: To have a systematic and clear understanding of tax policy; Have the knowledge reserve that tax planning posts should have; Be able to analyze the business environment and business processes of enterprises, apply tax planning methods and skills, provide tax planning solutions, and avoid corporate tax risks; Be able to answer the daily consultation on taxation; Be able to

learn from others, sum up in time, and find new planning ideas and methods for the changed economic business.

On the goal of ideological and political literacy, tax planning belongs to the category of finance, which involves many and complicated contents. Fully explore the ideological and political education resources contained in the tax planning course, integrate humanities into finance, and spread the ambition of pursuing knowledge and the courage of exploring knowledge while systematically imparting professional knowledge. While observing relevant tax laws and regulations, cultivate students' awareness of law and responsibility; While making use of the guiding and evading nature of tax policy for tax planning, we should enhance students' dialectical thinking and mission-taking spirit, stimulate students' interest in learning, inherit the spirit of hard work, team spirit and dedication, and enable students to have good professional ethics and psychological quality, and establish a correct world outlook, outlook on life and values.

4. Reform Path of Ideological and Political Education in Tax Planning Course

First of all, teaching is integrated into the ideological and political goals. The goal of professional knowledge and the goal of ideological and political education should pay equal attention to each other, organically combine and complement each other. The two goals are not separated, but dialectically unified. The goal of professional knowledge is the superficial goal, which runs through the whole teaching process. Teachers guide students to constantly strengthen and master professional knowledge and skills, and pass them on to students through tangible knowledge forms. The goal of ideological and political education is a deep-level goal, interspersed in teaching work, which conveys intangible ideology to students in a silent way, so that students can get into their minds and influence their values and behaviors subtly. The ideological and political objectives of the course Tax Planning should include the following aspects: to cultivate students' awareness of learning, understanding, abiding by and using the law and sense of social responsibility, not only to know how to safeguard the authority of China's tax law, but also to protect the legitimate rights and interests of taxpayers, to handle social and public affairs by using the rule of law thinking, to legally exercise citizens' rights and fulfill citizens' obligations according to law. These two goals should be designed and realized through the classroom as the main channel.

Secondly, the teaching content keeps pace with the times. In order to make up for the lag of teaching materials, it is necessary for teachers to update teaching plans in time, integrate the latest tax policies and regulations, adjust teaching contents in time, and actively use the Internet platform or go deep into enterprises, firms and tax authorities to collect and sort out the latest real cases for students to analyze and study. At the same time, the ideological and political points in knowledge should be excavated and embedded into the teaching content reasonably. For example, when it comes to the method of tax planning, taxpayers can make use of the national tax preferential policies for tax planning. By telling about the various financial investments made by the government to control the epidemic and the various tax preferential policies introduced to reduce taxpayers' operating burden during this epidemic, students can deeply understand the essence of tax "taking from the people and using it for the people", and have the awareness of paying taxes according to law and the sense of social responsibility. In the personal income tax planning, we can join the case that stars use studios to evade taxes and get huge fines. Personal income tax is designed to narrow the gap between the rich and the poor and realize social equity by paying more taxes for those with more incomes and paying less taxes for those with less incomes, which is the embodiment of China's socialist core values. Through cases, students can understand that paying taxes according to law is the duty of every

citizen, and tax evasion is not conducive to social fairness and justice, and will be sanctioned by law. In the tax planning of multinational enterprises, many large enterprises use the way of setting up multinational subsidiaries or branches to transfer profits and evade domestic tax payment obligations, which is a negative teaching material lacking social responsibility and tax awareness.

Furthermore, innovate teaching methods. Teachers can use diversified teaching methods according to the course content of Tax Planning, and turn the classroom and online and offline mixed teaching mode to make students become the classroom center. Teachers can make use of abundant online teaching resources to teach, further improve the teaching quality, and guide students to actively review and use the Internet platform to collect the tax law knowledge points and materials, and think about feasible planning schemes, brainstorm through group cooperation, so that students can actively combine theory with practice, and stimulate students' interest in learning and innovative thinking. At the same time, guide students to explore the ideological and political points, strengthen the ideological and moral concepts and the awareness of the rule of law, and achieve better teaching objectives and good teaching results in a way that students like to see and hear.

Finally, improve the teaching evaluation system. Teaching evaluation is the fair and objective embodiment of teaching effect. The evaluation system of Tax Planning course should not only include the evaluation of professional knowledge, but also the evaluation of ideological and political education. The setting consists of the usual grades and final grades. The usual grades focus on students' classroom performance, which includes not only the evaluation of the completion of classroom tasks, but also the evaluation of students' ideological and moral concepts, each accounting for 50%. The final grade is the final examination grade, and the design of test questions should also incorporate ideological and political elements, and add subjective questions appropriately to examine students' ideological cognition. The comprehensive evaluation is obtained according to the weighted average of usual grades and final grades. At the same time, it can refer to the ideological and political suggestions of relevant courses given by students, so that students can actively participate in the ideological and political construction of "Tax Planning" course and improve and perfect the teaching more effectively.

5. Conclusion

It is historically inevitable and fully feasible to integrate ideological and political education into the course of Tax Planning. Integrating ideological and political elements into the teaching of "tax planning" is a good way to strengthen students' ideological and political education. We should continue to integrate ideological and political education into the major of "Tax Planning" and cultivate compound tax talents with excellent political quality and high professional quality for national economic development.

References

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