

# Research on teaching reform of “tax practice” course in Higher Vocational Colleges Based on post course competition certificate integration

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**Abstract:** in order to enhance the social adaptability of the course and cultivate high-quality tax skilled talents, the author implemented the “tax practice” course based on The teaching reform of “post course competition certificate” integration. According to the problems existing in the existing curriculum teaching, this paper discusses the construction of the integration system of “post course competition certificate”, the goal of curriculum teaching improvement and the specific measures of curriculum teaching reform.

**Key words:** tax practice; Post class competition certificate; 1+x certificate; High quality finance and taxation personnel; Higher Vocational Colleges

In order to better serve the economic and social development and the all-round development of people, vocational education needs to promote the docking of specialty setting and industrial demand, curriculum content and professional standards, teaching process and production process, graduation certificate and vocational qualification certificate, vocational education and lifelong learning, and focus on improving students’ employability. With the development of the 1 + X certificate system pilot, improving the comprehensive education mechanism of “post course competition certificate” has become the key point of vocational education reform.

“Tax practice” is the core course of Finance and taxation and financial accounting majors in Higher Vocational Colleges. The quality of the course and the teaching effect not only affect the quality of talent training, but also have a significant impact on China’s economic and social development. This paper discusses the use of the Internet, big data, intelligent finance and taxation and other technical means and the teaching method of “post course competition certificate” to carry out the research and exploration of the teaching of tax practice, so as to provide a scientific basis for enriching the course content, improving the teaching means, scientific teaching evaluation and improving the teaching quality.

## 1 Problems in the teaching of tax practice in Higher Vocational Colleges

Due to the late start of vocational education and the short history of its development, there are some problems in both the curriculum construction of various majors and the teaching of various courses, including the course of tax practice.

### 1.1 The course content is partially out of line with the job demand

The course of tax practice in higher vocational colleges has the characteristics of strong theoretical, practical and timeliness, so the current teaching material is difficult to fully match the job demand. The main performance is that on the one hand, the course content can not fully cover the job requirements, and on the other hand, some of the content is outdated, knowledge is outdated, and can not keep up with the pace of social development. In addition, the course theory and skill point training are not synchronized, and the scene teaching conditions are missing. It is difficult for students to gain relevant experience in complex work.

### 1.2 Imbalance between theoretical teaching and practical training

The imbalance between theoretical teaching and practical training of tax practice course in higher vocational colleges is mainly manifested in two aspects: first, in terms of content arrangement, there are more theoretical content and less practical content; Second, in terms of time allocation, there are more theoretical class hours and less practical training class hours. In addition, the ratio between theoretical teaching and skill point training of the course also needs to be improved.

### 1.3 There is a gap between the training environment and the working scene

Due to the limitations of practical conditions, it is an objective fact that there is a gap between the training environment and the actual working scene of the course of tax practice in Higher Vocational Colleges. First, due to the restrictions of talents, technology and funds, the training platform related to the course was not well constructed; Second, the development of skill point training projects related to theory and job requirements is incomplete, and the content is not perfect. Higher vocational students are not good at abstract thinking and subject based learning. Theoretical learning separated from specific situational teaching is boring. Students learn passively and can not form the transfer of knowledge, and can not integrate students’ professional judgment, financial and tax business accounting ability and financial and tax data analysis ability under the integration of industry, Finance and tax.

### 1.4 Professional quality needs to be improved

Students’ comprehensive professional ability is the combination of professional knowledge and practical ability. Vocational education should not only promote students’ learning ability, but also pay attention to the improvement of professional quality, so as to adapt to the future economic and social development and lay a good foundation for lifelong education.

## 1.5 The allocation of teaching software and hardware resources needs to be strengthened

Due to the influence of development history, school orientation, school investment and people's ideas, there are still some problems in various vocational colleges, such as teachers' lack of support, imperfect teaching facilities and so on. There are also some problems in the finance, taxation and financial accounting majors in higher vocational colleges, such as the incompatibility between the teachers of theoretical courses and the teachers of practical courses (not supporting), and the backward construction of various experimental environments, practical training platforms and training projects, which seriously restrict the development of Vocational Education in China to a certain extent.

## 2 Construction of the integration system of "post course competition certificate"

The integration of "post course competition certificate" includes determining the course content according to the post demand, including the examination outline of the vocational qualification (skill) level certificate into the course scope, the vocational skill level certificate into the academic evaluation, and the vocational skill competition as a supplement to the course teaching. From the four dimensions of objectives, courses, assessment and evaluation, the "post course competition certificate" integration system consists of the integration of training objectives based on post standards and professional positioning, the integration of courses based on theoretical courses and 1+x certificate syllabus, course process and skill points, and work scenarios, the integration of assessment based on course assessment and 1+x certificate assessment, and the integration of assessment based on course assessment results. Evaluation fusion composition based on vocational skill level certificate and vocational skill competition performance.

## 3 Teaching improvement objectives of tax practice course in Higher Vocational Colleges

### 2.1 Establish a perfect curriculum system

The curriculum system construction of "tax practice" in higher vocational colleges should better cultivate students who meet the needs of post work and meet the needs of future development of society. High quality fiscal and taxation personnel as the goal. In terms of the composition and proportion of theoretical teaching and skill training, the combination and integration of professional courses and ideological and political construction, the integration and application of textbooks and policies and regulations and other related content development and design, we should be scientific and standardized, so that the curriculum system has both high theoretical level and strong social adaptability.

### 2.2 Clarify the training objectives of students

From the perspective of the nature and orientation of higher vocational colleges, the teaching goal of the course of "tax practice" is not only to enable students to acquire factual knowledge of tax law and tax related job skills; With the cultivation of tax professional ability as the core, we can design project tasks in different scenarios to organize teaching, and complete a complete working process from obtaining information to formulating steps, to making decisions and putting them into action, to inspection, reflection and evaluation. Teachers only play the roles of "consultant", "coordinator" and "Observer", guide students' autonomous learning, provide students with resources, suggestions and operational guidance, which can deepen students' mastery of basic knowledge and skills, and also help students improve their professional judgment ability, decision-making ability and team spirit.

### 2.3 Standardized course teaching mode

Tax practice is a highly theoretical and practical course, and its position has very high requirements for practitioners' principles, policies and legal awareness. In order to set up a good course of tax practice and cultivate more high-quality financial and tax application talents, in addition to the perfect curriculum system and clear training objectives, we should also establish theoretical teaching and practical training standards including curriculum content, teaching objectives, teaching methods and effect evaluation, so as to ensure the scientificity, standardization and unity of curriculum teaching and improve the quality of curriculum teaching.

## 2.4 Teaching reform measures of tax practice course in Higher Vocational Colleges

### 1. Enrich teaching content

As the core course of Finance and Economics Majors in higher vocational colleges, tax practice includes two parts: Theory Teaching and skill training. According to the nature and orientation of higher vocational colleges, the course of "tax practice" can be combined with the job demand to increase some practical knowledge and skills teaching; Combine the professional qualifications (skills) under the "1+x certificate" system. Examination outline of grade certificate, enrich and improve the course content; Introduce relevant knowledge involved in vocational skills competition, expand students' vision and enhance learning motivation. In the process of strengthening the teaching of theory and practice, we should timely carry out the teaching of Ideological and political construction, and improve students' political standing and Taoist consciousness. By constantly enriching and improving the teaching content, it is conducive to cultivating students' solid theoretical foundation, skilled professional skills and excellent professional quality, and transporting more high-level financial and tax professionals for the country and society.

### 2. Enrich teaching methods

The theoretical part of the course "tax practice" involves a lot of policies and regulations that need to be memorized and understood,

and the practical part has many specific steps and details. It is difficult to achieve the goal by relying on traditional classroom teaching and general training operation. In the teaching process, teachers purposefully introduce or adopt modern technical means such as virtual enterprises, virtual functional departments, and virtual business processes to display the teaching content in the form of video, animation, etc., so as to improve the sense of scene and interest of learning, arouse students' attitude and experience, stimulate students' emotions, and enable students to adapt as soon as possible. Understand and master the necessary knowledge and skills for future work, until familiar with various methods that may be encountered, help students make correct decisions, effectively mobilize students' learning initiative, enthusiasm and creativity, and cultivate students' professional ability.

### 3. Improve teaching facilities

In order to ensure the teaching quality of the course and cultivate qualified and even excellent fiscal and taxation professionals, higher vocational colleges need to continue to increase the investment in human and financial resources, and build a standardized teaching and training platform that meets the teaching needs of the course through self construction, introduction, leasing and other ways. At the same time, teachers are encouraged to develop and design more practical training projects that meet the teaching needs, so that students have good learning conditions. After the completion of the platform, the normal course teaching and training, the certification training and practice of vocational qualification (skill) level certificate, and the simulation and practice of vocational skill competition can be completed here, which provides conditions and lays the foundation for the integrated teaching of "course post certificate competition" of the course of tax practice.

### 4. Science teaching evaluation

The traditional way to measure the teaching effectiveness of a course is to complete it with the help of the course examination. However, for courses with strong theoretical and practical nature, such as tax practice, the simple theoretical examination method is obviously unscientific and incomplete. On the basis of theoretical teaching, if the teaching method of "course post certificate competition" integration is introduced, the theoretical course examination results and the training course results designed according to the job requirements, the vocational skill level certificate assessment results and the award-winning grades of the vocational skill competition are comprehensively evaluated, and the different examination, test or assessment results are processed and converted according to different weights. The results will be more scientific, more accurate and more realistic. It can be seen that using the integration of "post course competition certificate" to complete the teaching of "tax practice" course will not only obtain better teaching effect, but also help to establish a scientific teaching evaluation system, which will play a positive role in the construction and development of "tax practice" course in the future.

## 5 Prospects for the future of tax practice teaching in Higher Vocational Colleges

With the development of informatization and intelligent technology, intelligent finance and taxation will become the development goal of informatization of Finance and taxation in the future. With the help of the Internet, big data, intelligent finance and taxation and other technical means, the curriculum reform of tax practice in Higher Vocational Colleges through the integration of "post course competition certificate" will have a positive impact on the curriculum development, teaching improvement and effectiveness promotion.

### 5.1 Richer course content

As the core course of Finance and taxation and financial accounting majors in higher vocational colleges, the importance of tax practice is self-evident. The curriculum reform of tax practice is carried out by adopting the integration method of "post course competition certificate", incorporating the post demand into the teaching scope, and integrating the requirements of vocational skill level examination and vocational skill competition into the teaching content of the course, so as to enrich the content of tax practice and better meet the requirements of classroom teaching, practical training. Teaching needs such as vocational qualification (skill) level certification and vocational skill competition.

### 5.2 More flexible teaching methods

The curriculum reform of "tax practice" in higher vocational colleges is carried out by the integration of "post course competition certificate", which integrates classroom theory teaching, after-school practical training, certificate course training, skill competition guidance and other teaching methods, completely changing the traditional teacher centered face-to-face teaching mode, and changing the situation that students lack initiative and enthusiasm due to passive learning. In other words, it will make the teaching methods of tax practice course in higher vocational colleges more flexible and diverse, students' interest in learning will be stronger, and their enthusiasm will also be greatly improved.

### 5.3 More remarkable teaching effect

As mentioned earlier, the integration of "course post certificate competition" in the curriculum reform of tax practice in higher vocational colleges will not only enrich the curriculum content, but also make the teaching methods more flexible. The result of integration will inevitably improve students' initiative and enthusiasm in learning, and enable students to learn more, newer and more practical knowledge and skills, So as to improve the efficiency and quality of course teaching, and the effect of course teaching is more remarkable.

## 5.4 More accurate teaching evaluation

The reform of tax practice course and teaching in higher vocational colleges is carried out by the integration of “post course competition certificate”. The results of theoretical examination, practical training, vocational qualification (skill) level examination and vocational skill competition are included in the evaluation scope of course teaching effectiveness. The data are processed according to the corresponding weights of different items, so as to obtain the final evaluation results. Obviously, compared with the traditional evaluation results based on theoretical examination and practical training results, the “post course competition certificate” integration method for curriculum teaching evaluation is not only wider in dimension, but also more accurate in result.

With the development of society and the progress of technology, the social demand for the course of tax practice in higher vocational colleges will inevitably develop and change, and our exploration of the teaching of tax practice can not stop. As teachers in higher vocational colleges, we should shoulder the mission entrusted to us by the country and the times.

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