

Exploration of Ideological and Political Teaching Reform in the Course of "Tax Planning"

Shouxiang Yin¹ Huiqian Yu²

¹ School of Finance, Shandong Technology and Business University, Yantai, Shandong 264005, China

² Economic School of Shandong Technology and Business University, Yantai, Shandong 264005, China

¹ Corresponding author. Email: 201513085@sdtbu.edu.cn

ABSTRACT

The reform of ideological and political education in the course of "Tax Planning" should follow the overall requirements of the central government for the ideological and political construction of university courses, fully tap the ideological and political elements contained in the course, and cultivate morality in teaching. The reform of ideological and political teaching in the course of "Tax Planning" is conducive to strengthening the students' sense of responsibility, enhancing the emotional relationship between teachers and students, and further making up for the deficiencies in the current ideological and political teaching of "Tax Planning". The realization path of the ideological and political construction of the "Tax Planning" course includes several aspects, such as improving the talent training program, reforming the teaching mode, reforming the teaching methods, building the practical teaching platform and changing the teachers' concepts.

Keywords: "Tax Planning", Ideology and politics in courses, Ideological and political elements.

1. INTRODUCTION

The ideological and political education work in colleges and universities is one of the key links in the cultivation of talents, and it is an important starting point for cultivating compound talents with excellent professional skills, strong political ideology and sound personality. "Tax Planning" course is the professional course of accounting, fiscal science, finance and other majors, its research areas such as tax incentives, tax macro-control, tax reform, etc. are important topics in economics, naturally contain more ideological and political elements, is a good course for students to carry out ideological and political education. Integrating ideological and political thoughts and elements into the course of "Tax Planning" can strengthen students' moral cultivation, strengthen students' ideals and beliefs, and cultivate patriotism. In specific teaching, teachers who are the main force of ideological and political reform in the curriculum must make good use of classroom teaching as the main channel, integrate and infiltrate the "Tax Planning" course and ideological and political theory, and organically combine teaching and education in theory, imbue morality in teaching,

and then make up for the shortcomings of ideological and political construction in this field.

2. THE NECESSITY OF IDEOLOGICAL AND POLITICAL TEACHING IN THE COURSE OF "TAX PLANNING"

2.1 It Can Enhance Students' Sense of Social Responsibility

In the teaching of colleges and universities, the ideological and political course plays a key role in strengthening moral education and cultivating people, while other professional courses mainly focus on how to improve students' professional quality. How to integrate ideological and political education with professional course education and change the single mode of ideological and political education is a problem that college teachers should consider at present. The purpose of tax planning is to reduce the tax burden of taxpayers, but it cannot go beyond the bottom line of the law, otherwise the legal tax planning will become illegal tax evasion. In the course of teaching, proper participation of ideological and political education in the form of

cases will strengthen students' social responsibility spirit and help students establish correct world outlook, outlook on life and price outlook.

2.2 It Can Enhance the Emotional Connection Between Teachers and Students

The cultivation and establishment of feelings between teachers and students is a long-term process, which requires good communication and communication to achieve emotional resonance and relationship maintenance. Cases with ideological and political elements will be incorporated into the ideological and political construction of "Tax Planning". These cases can promote the emotional exchange between teachers and students, open up the emotional channel of teacher-student interaction, and the national responsibility and responsibility under the ideological and political education concept will pull the emotional distance between students and teachers, and jointly establish a good and harmonious relationship between teachers and students, and the feelings between teachers and students will be further sublimated.

2.3 To Learn "Tax Planning" Well, Ideological and Political Education Must Be Carried Out

The primary principle for taxpayers to follow in tax planning is legality. To learn "Tax Planning" well, ideological and political education must be carried out. On the one hand, students can have a deep understanding of the importance of taxation to the country, and can resist the temptation of unjust enrichment in the future and pay taxes according to law. On the other hand, students should be encouraged to learn the basic knowledge of tax law seriously and firmly, so as to avoid the legal tax planning becoming illegal tax evasion and evasion due to the lack of thorough knowledge in future work.

3. CURRENT SITUATION OF IDEOLOGICAL AND POLITICAL TEACHING IN THE COURSE OF "TAX PLANNING"

The implantation of ideological and political elements in the course of "Tax Planning" is scattered in the teaching of each specific class. For example, when talking about the planning of value-added tax, students can understand that honesty is

the foundation of life through case study; During the presentation of the consumption tax planning, some data and discussions can be added to help students establish a correct view of consumption and environmental protection; In the process of enterprise income tax planning, the cases of tax reduction and fee reduction by the government during the epidemic period to reduce the burden on enterprises should be appropriately added, so that students can further build up road confidence, system confidence and cultural confidence while enhancing their national pride; Individual income tax is an excellent case and opportunity to help students establish awareness of paying taxes according to law. However, there is a lack of ideological and political education in the teaching of "Tax Planning".

3.1 The Ideological and Political Education Reform Has Not Been Comprehensively Carried Out in the Courses Offered by Colleges and Universities

At the National Conference on Ideological and Political Work in Universities in 2016, General Secretary Xi Jinping stressed that ideological and political education should take strengthening moral education and cultivating people as the central link, and ideological and political work should be carried out throughout the whole process of education and teaching, but the courses currently offered by universities have not been comprehensively reformed in terms of ideological and political education. The teaching process of "Tax Planning" is lack of ideological and political education elements. It is more based on specific cases as the starting point. In the case, which scheme taxpayers pay less tax, which scheme is the best choice for tax planning. In the whole process, the teachers pay more attention to teaching professional knowledge and planning skills, while ignoring the ideological and political elements behind taxation and tax planning. The professional and public courses in colleges and universities have not yet completed the comprehensive promotion of ideological and political reform, and have not formed a curriculum system with Chinese characteristics that contains ideological and political education.[1]

3.2 Fragmentation and Simplification of Ideological and Political Elements

The cases in the "Tax Planning" textbook are mostly designed for the purpose of protecting taxpayers' information. They are not real cases and are divorced from the reality of taxpayers. The tax department disclosed more tax evasion, tax evasion, tax fraud and other contents. Strictly speaking, it was not within the scope of tax planning. The case was rather far-fetched. The process of integrating ideological and political elements into the classroom was relatively rigid, and there was a lack of mature programs and cases. In addition, the content of tax law in reality is updated very quickly, but the update of "Tax Planning" textbook is relatively backward, and there is no suitable textbook containing ideological and political education.

3.3 The Teaching Method Is Simple and It Is Difficult to Stimulate Students' Interest

At present, the course of "Tax Planning" has fully explored the potential of classroom teaching, and can tell students the relevant knowledge of tax planning with the help of case teaching method, multimedia teaching method, questioning teaching method, etc. The existing teaching methods, which mainly focus on the teaching of professional knowledge, can also guide students to actively think about problems to a certain extent. In the whole process, including the design of cases, the production of multimedia and the raising of questions, teachers are the protagonists in the classroom. There is a phenomenon that teachers' thinking takes the place of students' thinking. Students passively receive knowledge without time to think, and their learning is in a very passive state. This teaching method is mainly based on the one-way output of teachers, and it is unknown how much students can input and learn. The cases involved in the teaching process are also artificially set and mainly narrated, and lack of classroom discussion and team cooperation. This "cramming" teaching method does not motivate students to listen to the class. It is a passive input to receive the teaching information. It is difficult to stimulate students' interest in listening to the class and cannot cultivate students' autonomous learning ability.

4. THE ENTRY POINTS OF INTEGRATING IDEOLOGICAL AND POLITICAL ELEMENTS INTO THE COURSE OF "TAX PLANNING"

In the teaching of "Tax Planning" course, it is necessary to deeply explore the ideological and political elements contained in the course, strengthen the cultivation of students' national feelings and national pride, and stimulate learning motivation and develop learning potential. The integration of ideological and political elements in the "Tax Planning" curriculum has three entry points: the nature of tax, the purpose of tax planning and the significance of ideological and political reform in the "Tax Planning" curriculum. The "main force" of teachers' curriculum construction should firmly grasp the "main battlefield" of curriculum construction and integrate ideological and political education into the curriculum reform.

4.1 The Essence of Taxation Is One of the Entry Points

The essence of taxation is one of the entry points of integrating ideological and political elements into the curriculum. Taxation is a special distribution relationship formed by the government's free collection of goods or money from specific economic units and individuals in the form of law. It plays a fundamental, supporting and protective role in national governance and is the source of funds for the government to realize its functions. Without taxation, the government's functions cannot be realized. Under socialist system, the fundamental interests of the state, the collective and the individual are consistent. Taxation is the financial guarantee for the operation of the state machinery. The taxpayer's fulfillment of tax obligations and payment in accordance with the law is the premise and basis for the taxpayer to enjoy the public goods and services provided by the state. The essence of taxation is "from the people and for the people".

In the course of teaching, there is a must to not only emphasize the "gratuitous" characteristics of tax revenue, but also emphasize the essence of tax revenue "from the people and for the people". Although the government has collected tax revenue from taxpayers, it has also "returned" tax revenue to taxpayers, which contains rich ideological and political thoughts, because only socialist countries

can truly achieve the goal of tax revenue "from the people and for the people". At the same time, tax will play a role in regulating income, is a way of wealth distribution, and is one of the important macro-control means of the government. It is necessary to dig out the ideological and political elements in professional knowledge, combine professional knowledge with ideological and political construction, and use real world cases to stimulate students' true feelings, so that students can breathe with the country and share the destiny.

4.2 The Purpose of Tax Planning Is the Second Entry Point

Taxation belongs to the "lawful deprivation" of taxpayers' income by the government, and tax planning is the legal rights and interests given to taxpayers by the government. The law allows taxpayers to plan and arrange in advance according to their own conditions to achieve the purpose of not paying taxes, paying less taxes or paying taxes late, but enterprises should not violate the legal bottom line when carrying out tax planning, otherwise legal planning will become illegal operation. The purpose of tax planning is to conserve tax sources, promote the maximization of economic interests of enterprises, strengthen the legal concept of taxpayers, and improve the awareness of enterprises and individuals in paying taxes.

In recent years, affected by the international macro environment and the COVID-19, many small and medium-sized enterprises are facing operational difficulties. The preferential national tax policies can help enterprises overcome the difficulties. Enterprises should make full use of tax incentives as the most favorable planning tool to achieve the goal of paying no tax, paying less tax or paying late tax. In the short term, tax planning may reduce the national tax revenue, but in the long term, reasonable tax planning will reduce the burden of enterprises and protect enterprises, which is equivalent to conserving tax sources and is conducive to the future economic development of the whole society. When students understand the purpose of enterprise tax planning, they will enhance their sense of mission, duty and responsibility, so as to actively learn professional knowledge.[2]

4.3 The Significance of Ideological and Political Reform of "Tax Planning" Course Is the Third Entry Point

The long-term significance of the ideological and political reform of "Tax Planning" is the third entry point of integrating ideological and political elements into the curriculum. The long-term significance of the ideological and political reform of "Tax Planning" lies in that, through the full excavation of ideological and political elements and factors, based on the characteristics of the "Tax Planning" course, students' world outlook, outlook on life and values are targeted and guided, and ideological and political education and professional knowledge are organically combined. Through the introduction of tax evasion cases of stars, anchors, and online celebrities in reality, students can truly understand the meaning of the sentence "every citizen has the duty to pay tax", truly understand what is the mandatory, gratuitous and fixed nature of tax, truly understand the nature of tax planning, and finally achieve the goal of rooting in the awareness of paying tax according to law and not evading tax. Through cases and videos, the paper introduces various preferential tax measures and tax and fee reduction policies issued by the government during the COVID-19, so that students can see the efforts made by the government to reduce the burden of enterprises, and stimulate students' patriotism and social responsibility. By teaching consumption tax, personal income tax and other property taxes, students can understand how the government can use tax to reduce the tax burden of low-income people, how to use tax to redistribute income, and how to use tax to promote common prosperity.

5. THE REALIZATION PATH OF IDEOLOGICAL AND POLITICAL TEACHING IN THE COURSE OF "TAX PLANNING"

There is a necessity to closely focus on the educational basis of what kind of people to train, how to train people, and for whom to train people, grasp the position that tax is the economic pillar of national governance, deeply explore the ideological and political elements contained in the course of "tax planning", and organically integrate them into the course teaching and practical teaching. The ideological and political work system should be integrated into talent training, and the cultivation of students' patriotic feelings and national feelings

should be emphasized, and the values should be guided in knowledge teaching and ability training.

5.1 Taking the Ideological and Political Construction of the Curriculum as the Starting Point to Improve the Talent Training Program

The goal of professional training needs to be repositioned, and the education of national conditions, awareness of the rule of law, public awareness, and the concept of cultivating a community of human destiny related to the ideological and political construction of the curriculum should be integrated into the goal of professional training. Compared with other courses, "tax planning" has natural advantages in political identity, feelings of family and country, moral cultivation and awareness of the rule of law. It is necessary to deeply explore the content related to the ideological and political construction of the curriculum, find the value guidance, stimulate students' learning motivation, and develop students' knowledge potential.

5.2 Reforming the Teaching Mode Based on the Ideological and Political Construction of the Curriculum

In the context of global governance and a community of shared future for mankind, national interests are no longer limited to domestic, and national interests are closely related, which puts forward higher requirements for talent training. At present, in the setting of "Tax Planning" professional courses, the function of moral education is not paid attention to and there are many formal phenomena, resulting in the absence of the function of moral education. It is necessary to take the ideological and political construction of the curriculum as the starting point and build a mechanism to ensure the coordinated implementation of curriculum teaching and education. The teaching process focuses on strengthening students' ideals and beliefs, cultivating patriotism, strengthening moral cultivation, increasing knowledge and insight, cultivating the spirit of struggle, and improving students' comprehensive quality.

5.3 Reforming Teaching Methods with the "Online and Offline" Two-line Model

Classroom teaching adopts the "online and offline" two-line mode. "Offline teaching"

encourages teachers to guide students to understand and apply professional knowledge to the ideological and political construction of courses through classroom teaching, extra-curricular homework, course Q&A, course design and other ways; "Online teaching" combines the professional knowledge learning of economics and management with the ideological and political thinking of courses through comprehensive simulation experiments, online case library, and experiential teaching methods to improve students' professional quality. The reform of the teaching method of ideological and political construction of the course must pay attention to the timely revision of the syllabus, teaching content, after-class exercises, teaching cases and other contents, increase the content related to the ideological and political construction of the course, and fully explore the ideological and political elements of the course.^[3]

5.4 Focusing on the Construction of the Second Classroom and Building a Practical Teaching Platform

In terms of after-class education, the construction of the second classroom is the main task, and the practical teaching platform is built to form the professional cultural characteristics with the ideological and political concept of the curriculum; On the basis of making full use of the original content of the second class, there is a must to add extra-curricular activities including ideological and political thoughts, including fiscal and tax knowledge publicity, fiscal and tax knowledge debate, off-campus practice, summer research, etc.; It is also necessary to let students feel the charm of ideological and political education and strengthen their awareness of paying taxes in good faith according to law.

5.5 Promoting Learning Through Teaching and Change Teachers' Concepts

The key to curriculum construction and teaching effect lies in teachers. In order to improve teachers' awareness and ability of ideological and political construction of curriculum, teachers should strictly abide by teachers' ethics, conduct in-depth research on ideological and political teaching, strengthen teaching ideological and political training, and actively promote the sharing of teaching and research. For teachers, in the process of teaching, knowledge teaching, ability training and value shaping are inseparable. The first is to

promote education through research. Teaching and research is an important scientific research work for teachers. It uses teaching and research to promote talent cultivation and strengthen the characteristics of science and education integration. Teaching research can change teachers' ideas, improve teachers' teaching ability, and achieve the goal of promoting teaching through research. The second is to promote learning by teaching. The teaching design is not fixed and unchangeable, and the teaching operation is not the complete reappearance of the teaching design. The teaching is faced with individual students. In the classroom, the teacher's role is more important to guide the students to actively think, express and complete the learning tasks. In the process of guidance, it is of great significance to pay attention to integrating the ideological and political concepts and elements of the curriculum, and improve students' ideological and political height and cultivate patriotism in a way of "moistening things silently".

6. CONCLUSION

Taxation is the economic basis for the government to perform the function of national governance, while tax planning is the legal rights and interests granted to taxpayers by the government. The relevant curriculum content itself contains rich ideological and political thoughts. The curriculum construction is related to the overall situation of cultivating qualified successors of socialism, and is an important starting point for adhering to the self-confidence of socialist theory, system and culture; The integration of ideological and political elements in the course is conducive to improving students' vision, standing and ideal beliefs. To learn the "Tax Planning" course well, ideological and political education must be carried out. The essence of taxation, the purpose of tax planning and the significance of ideological and political reform of the curriculum are three important entry points for the integration of ideological and political elements in the "Tax Planning" curriculum. To realize the organic combination of "Tax Planning" and ideological and political education, it is necessary to improve the training program, reform the teaching mode, improve the teaching methods, build a practical teaching platform and change the teacher's concept, and change from simple professional teaching to the integrated teaching mode of combining professional education and ideological and political education.

AUTHORS' CONTRIBUTIONS

Shouxiang Yin is responsible for the article writing, Huiqian Yu contributed to revising and editing.

ACKNOWLEDGMENTS

Fund: Shandong Technology and Business University 2020 school-level teaching reform research project "Exploratory research on integrating ideological and political education into the professional courses of finance" (project number: 11688202057); The 2020 school-level teaching reform research project of Shandong Technology and Business University "Research on the ideological and political teaching design of the blended curriculum of International Trade Geography" (Project No.: 11688202058)

REFERENCES

- [1] Rong Guoxuan, Peng Shuang, Exploration on the Teaching Reform of Tax Planning Course under the Concept of "Ideological and Political Theories Teaching in all Courses" [J]. Journal of Xinyang Agriculture and Forestry University, 2020 (12): 145-147. (in Chinese)
- [2] Xiang Yang, Ideological and Political Exploration of the Course "Tax Planning" [J]. Modern Business Trade Industry, 2021 (36): 93-95. (in Chinese)
- [3] Wu Fengjiao, Teaching Research and Practice on "Tax Planning" Course from the Perspective of Ideological and Political Education for Courses [J]. Journal of Wuhu Institute of Technology, 2022 (3): 84-87. (in Chinese)