

Digital Teaching Content and Curriculum System Reform of Tax Law Courses from the Perspective of Industry-Education Integration

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Abstract

Under the background of the deep integration of the digital economy and the real economy, the demand for compound tax talents with both professional literacy and digital capabilities is increasing in the market. Tax law courses, as core courses in finance and taxation majors, are facing the dual task of connecting industry needs and realizing digital transformation. From the perspective of industry-education integration, this paper explores the reform path of digital teaching content and curriculum system of tax law courses. By analyzing the current problems such as disconnection between teaching content and industry practice, backward digital teaching methods, and imperfect curriculum system, it puts forward targeted strategies: optimizing digital teaching content based on industry needs, constructing a multi-level integrated curriculum system, innovating digital teaching methods with the help of industry resources, and improving the supporting guarantee mechanism. The research aims to promote the organic combination of tax law teaching and industry development, cultivate high-quality tax talents who adapt to the digital age, and provide reference for the reform and development of finance and taxation education.

Keywords

Industry-education integration; Tax law courses; Digital teaching; Curriculum system reform; Talent training

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1. Introduction

With the rapid development of the digital economy, technologies such as big data, artificial intelligence, and blockchain have been widely applied in the tax field, promoting fundamental changes in tax collection and management models, tax service methods, and tax compliance requirements^[1]. Tax authorities have

continuously promoted the construction of “digital taxation”, and enterprises have also accelerated the digital transformation of tax management, which has put forward higher requirements for the professional quality and digital capabilities of tax talents. Tax law courses, as an important part of the talent training system for finance and taxation majors in colleges and universities, bear

the responsibility of imparting tax legal knowledge and cultivating tax professional skills. However, the traditional tax law teaching model has obvious shortcomings in adapting to the digital transformation of the industry and meeting the actual needs of enterprises^[2].

Industry-education integration, as a key path to deepen the reform of higher education and promote the connection between talent training and industry needs, emphasizes the organic combination of college education and industry development, and the joint participation of colleges and enterprises in the whole process of talent training. From the perspective of industry-education integration, promoting the digital reform of tax law courses is not only an inevitable requirement for adapting to the digital transformation of the tax industry, but also an important measure to improve the quality of tax talent training^[3].

This paper takes the digital teaching content and curriculum system of tax law courses as the research object, explores the reform ideas and implementation paths under the background of industry-education integration, in order to solve the current problems of tax law teaching, and provide a reference for colleges and universities to cultivate compound tax talents who meet the needs of the digital age.

2. Theoretical Basis and Practical Significance

2.1. Theoretical Basis

The reform of digital teaching content and curriculum system of tax law courses from the perspective of industry-education integration is based on multiple theories. First, the cooperative education theory emphasizes that the cultivation of talents requires the joint participation of multiple subjects such as colleges, enterprises, and society, and through the integration of resources and complementary advantages, the quality of talent training is improved. In the reform of tax law courses, colleges and tax-related enterprises can jointly formulate teaching plans, develop digital teaching resources, and build practice platforms, so as to realize the organic connection between teaching and industry practice.

Second, the constructivist learning theory holds that learning is an active process of learners constructing knowledge through interaction with the environment. The

digital transformation of tax law teaching can create a rich and interactive learning environment for students with the help of digital technologies, guide students to actively explore tax legal knowledge and digital application skills, and improve their ability to solve practical problems. Third, the competence-based education theory takes the cultivation of professional competence as the core, emphasizing that talent training should be closely combined with job requirements. The digital reform of tax law courses based on industry-education integration can accurately align with the competence requirements of tax-related posts in the digital age, and realize the seamless connection between talent training and post employment.

2.2. Practical Significance

The reform of digital teaching content and curriculum system of tax law courses under the perspective of industry-education integration has important practical significance. For colleges and universities, this reform can help optimize the talent training model of finance and taxation majors, improve the pertinence and effectiveness of tax law teaching, and enhance the core competitiveness of graduates in the job market. At the same time, it can promote the construction of high-quality digital teaching resources and teaching teams of tax law courses, and promote the connotative development of finance and taxation education.

For the tax industry, the reform can provide a steady stream of compound tax talents with both tax legal literacy and digital capabilities, which is conducive to promoting the in-depth development of digital taxation, improving the efficiency of tax collection and management and the level of tax services, and promoting the high-quality development of the tax industry. For students, the reform can help them master the latest tax policies and digital tax technologies, improve their practical operation capabilities and innovative thinking, and lay a solid foundation for their future career development.

3. Current Situation and Existing Problems of Tax Law Courses Teaching

3.1. Current Situation of Tax Law Courses Teaching

At present, tax law courses are widely set up in finance

and taxation majors of colleges and universities in China, covering core contents such as Tax Law of the People's Republic of China, International Tax Law, and Tax Planning. In terms of teaching methods, most colleges and universities still adopt the traditional classroom teaching mode, focusing on the explanation of theoretical knowledge and legal provisions, and supplemented by case analysis and classroom discussion. With the popularization of digital teaching equipment, some colleges and universities have begun to try to use online teaching platforms, multimedia courseware and other digital tools to assist teaching, and initially realized the combination of online and offline teaching.

In terms of industry-education cooperation, some colleges and universities have established cooperative relations with local tax bureaus, accounting firms, and large enterprises, and carried out practical teaching activities such as internships and lectures by industry experts. However, the depth and breadth of cooperation are still insufficient, and most cooperation stays in the shallow level of internships and lectures, lacking in-depth cooperation in curriculum development, teaching team construction, and practice platform construction. In the aspect of digital teaching content, some colleges and universities have added relevant content of digital taxation in the teaching process, but the content is scattered and not systematic, and cannot fully meet the needs of the industry for digital tax talents.

3.2. Existing Problems

3.2.1. Disconnection Between Teaching Content and Industry Practice

The traditional tax law teaching content is mainly based on legal provisions and theoretical knowledge, with a strong academic nature, but it is disconnected from the actual work of the tax industry. On the one hand, the update speed of teaching content is slow, and it is difficult to keep up with the pace of the reform of national tax policies and the development of digital taxation. For example, the application of big data tax inspection, blockchain invoice management and other new technologies and new methods in the tax field is not fully reflected in the teaching content. On the other hand, the teaching content lacks practicality and operability, and pays little attention to the actual work scenarios and

job requirements of tax-related posts. Students can only master theoretical knowledge, but their ability to solve practical tax problems is insufficient.

3.2.2. Backward Digital Teaching Methods and Single Teaching Mode

Although some colleges and universities have adopted digital teaching tools, the application is not in-depth, and the teaching mode is still dominated by "teacher-centered". Most digital tools are only used to display courseware and release learning resources, lacking interactive and immersive teaching design. For example, online teaching platforms are mostly used for assigning homework and checking learning progress, and cannot realize real-time interaction and collaborative learning between teachers and students. In addition, the lack of professional digital teaching resources such as virtual simulation teaching systems and digital case libraries makes it difficult for students to experience the actual tax work process in the digital age, and their digital application capabilities cannot be effectively improved.

3.2.3. Imperfect Curriculum System and Lack of Systematicness

The current tax law curriculum system of most colleges and universities is relatively scattered, and there is a lack of effective connection and integration between courses. On the one hand, the connection between tax law courses and other professional courses such as Finance, Accounting, and Computer Application is not close, resulting in students' fragmented knowledge structure and inability to form a comprehensive professional competence. On the other hand, the digital content of tax law courses is not systematically integrated into the curriculum system, and there is no independent digital tax course or module, resulting in students' lack of systematic learning and training in digital tax technologies and methods.

3.2.4. Weak Teaching Team and Insufficient Digital Literacy

The quality of the teaching team is the key to the success of tax law course teaching reform. At present, most tax law teachers in colleges and universities have a solid theoretical foundation of tax law, but their digital literacy

and industry practice experience are insufficient. On the one hand, teachers lack systematic training in digital technologies such as big data and artificial intelligence, and are unable to skillfully apply digital teaching tools and methods to carry out teaching activities. On the other hand, teachers have less contact with the front-line work of the tax industry, and their understanding of the latest development trends and practical needs of the industry is not in-depth, which makes it difficult to integrate industry practice and digital technology into teaching content.

4. Reform Path of Digital Teaching Content and Curriculum System of Tax Law Courses from the Perspective of Industry-Education Integration

4.1. Optimize Digital Teaching Content Based on Industry Needs

The optimization of digital teaching content should take industry needs as the guide, and carry out joint development by colleges and enterprises. First, establish a curriculum development committee composed of college teachers, tax industry experts, and enterprise technical backbones to conduct in-depth research on the competence requirements of tax-related posts in the digital age, and formulate a digital teaching content system that is in line with industry development. The teaching content should not only include the basic theories and legal provisions of tax law, but also add systematic content of digital taxation, such as big data tax analysis, intelligent tax planning, blockchain tax application, and electronic tax administration.

Second, strengthen the updating and iteration of teaching content, closely track the latest tax policies, industry trends, and technological developments, and timely integrate new policies, new technologies, and new cases into the teaching content. For example, integrate the relevant content of the third phase of the Golden Tax Project, electronic invoices, and intelligent tax inspection into the teaching process to ensure that the teaching content is advanced and practical.

Third, develop practical digital teaching materials and case libraries. Cooperate with enterprises to collect real tax cases in the digital environment, compile practical teaching materials and case sets, and design case teaching

tasks that combine theory and practice, so as to improve students' ability to solve practical problems.

4.2. Construct a Multi-Level Integrated Curriculum System

Based on the perspective of industry-education integration, construct a multi-level integrated tax law curriculum system that connects basic theory, professional skills, and digital practice. The first level is the basic curriculum level, which sets up basic courses such as Introduction to Tax Law and Basic Digital Technology, laying a solid foundation for students' tax legal literacy and digital basic capabilities.

The second level is the professional core curriculum level, which optimizes core courses such as Tax Law, Tax Planning, and International Tax Law, integrates digital content into each course, and realizes the organic combination of professional knowledge and digital technology.

The third level is the practical curriculum level, which sets up practical courses such as Digital Tax Practice, Tax Simulation Operation, and Internship in Tax-related Enterprises. Cooperate with tax authorities and enterprises to build virtual simulation practice platforms and on-the-job practice bases, allowing students to participate in simulated tax work and on-the-job practice, and improve their practical operation capabilities and digital application capabilities. The fourth level is the innovative curriculum level, which sets up elective courses such as Digital Tax Innovation and Entrepreneurship and Tax Big Data Analysis, guides students to carry out innovative research and practice, and cultivates their innovative thinking and entrepreneurial capabilities.

4.3. Innovate Digital Teaching Methods with the Help of Industry Resources

Take advantage of industry resources to innovate digital teaching methods and build an interactive, immersive, and collaborative teaching mode. First, promote the deep integration of online and offline teaching. Use online teaching platforms to build digital course resources such as MOOCs, microcourses, and online question banks, allowing students to carry out independent learning anytime and anywhere. In offline classrooms,

adopt teaching methods such as case teaching, project-based teaching, and flipped classrooms, and use digital tools such as virtual simulation systems and interactive whiteboards to create an immersive teaching environment and improve the effectiveness of classroom teaching.

Second, carry out collaborative teaching between colleges and enterprises. Invite tax industry experts and enterprise technical backbones to give lectures and teach online and offline, share the latest industry dynamics, practical experience, and digital technology applications. Cooperate with enterprises to carry out project-based teaching, set up practical projects closely related to enterprise tax work, and guide students to complete project design, implementation, and summary under the joint guidance of college teachers and enterprise mentors.

Third, use digital technologies to carry out personalized teaching. With the help of big data technology, analyze students' learning behavior and learning effect, formulate personalized learning plans for students, and provide targeted learning guidance and evaluation, so as to meet the different learning needs of students.

4.4. Improve the Supporting Guarantee Mechanism

The smooth progress of the reform of digital teaching content and curriculum system of tax law courses requires a sound supporting guarantee mechanism. First, strengthen the construction of the teaching team. Establish a teacher training mechanism in cooperation with enterprises, organize teachers to participate in digital technology training, industry practice, and academic exchanges, and improve teachers' digital literacy and industry practice experience. Introduce high-level talents with both tax professional knowledge and digital technology capabilities, and optimize the structure of the teaching team. Encourage teachers to carry out research on digital teaching reform and improve their teaching and research capabilities.

Second, strengthen the construction of digital teaching resources and practice platforms. Increase investment in digital teaching resources, build a professional digital tax teaching resource library, including digital courseware, virtual simulation systems, digital case libraries, and online question banks. Cooperate with tax authorities and enterprises to build a number of off-campus practice bases and on-campus virtual simulation practice platforms, provide students with a real and simulated digital tax work environment, and realize the organic combination of teaching and practice.

Third, establish a scientific teaching evaluation system. Break the traditional evaluation model dominated by final exams, and establish a process-oriented evaluation system that combines formative evaluation and summative evaluation. The evaluation content includes students' theoretical knowledge, practical skills, digital application capabilities, and innovative thinking. The evaluation subjects include teachers, enterprises, and students themselves, so as to ensure the comprehensiveness and objectivity of the evaluation results.

5. Conclusion

The digital transformation of the tax industry has brought new opportunities and challenges to the teaching of tax law courses. From the perspective of industry-education integration, promoting the reform of digital teaching content and curriculum system of tax law courses is an inevitable requirement for cultivating compound tax talents who adapt to the digital age. This paper holds that the reform should focus on optimizing digital teaching content based on industry needs, constructing a multi-level integrated curriculum system, innovating digital teaching methods with the help of industry resources, and improving the supporting guarantee mechanism, so as to realize the organic combination of tax law teaching and industry development, and improve the quality of tax talent training.

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Disclosure statement

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