

Research on the Teaching Reform of Tax Law Courses from the Perspective of Cultivating Financial and Taxation Talents in the Digital Intelligence Era—based on the Integration Path of “Curriculum Ideological and Political Education + Simultaneous Development of Five Educations”

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Abstract: The arrival of the era of “treating taxation with numbers” has put forward higher requirements for finance and taxation professionals. The tax-related course system of colleges and universities must keep up with the needs of the development of new quality productivity. In view of the problems that exist in the teaching of tax law courses in applied undergraduate colleges and universities, such as shallow integration of ideological and political education, lagging teaching content and insufficient practicality, relatively single teaching mode, and unscientific teaching evaluation, which restrict the quality of talent training, this article constructs a three-dimensional teaching goal of “knowledge + ability + ideological and political education”. Improve the teaching content that integrates “job, competition, and certificate”, implement the “BOPPPS + online and offline” teaching model, and establish a “whole process + multi-dimensional” comprehensive evaluation system to better ensure that application-oriented colleges and universities cultivate fiscal and taxation talents with organically unified knowledge, abilities, and values in the digital era.

Keywords: Ideological and political courses; Simultaneous development of five educations; Tax law courses; Teaching reform; BOPPPS model

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1. Background of the teaching reform of tax law courses

Today, our country is in a digital and intelligent era of “explosive growth of data, technological integration and innovation, and interconnection of everything”. The amount of global data continues to grow at an exponential rate, and the State Council’s “14th Five-Year Plan for Digital Economic Development” clearly states “promoting the intelligence of fiscal and taxation management”. Driven by both technological innovation and policy, the field of finance and taxation is undergoing

a digital transformation: Big data analysis technology allows financial personnel to gain insight into business dynamics, accurately predict risk trends, continuously optimize resource allocation, and significantly improve the quality of corporate strategic decision-making; cloud accounting breaks geographical and time constraints, realizes real-time sharing and collaboration of financial and taxation data, and improves the efficiency of financial and taxation work; artificial intelligence technology is applied to financial data processing, statement preparation, and tax risk warning through automated processing, allowing financial personnel to focus more on high-level financial analysis and decision support ^[1].

With the deep integration of the digital economy and intelligent technology, the fourth phase of the Golden Taxation Project comprehensively promotes electronic invoices, smart taxation, etc., jointly driving the transformation of the finance and taxation industry towards “digital business, intelligent services, and precise risk control”. The arrival of the era of “governing taxation by numbers” has put forward higher and newer requirements for the knowledge, abilities, and quality structure of finance and taxation professionals. The tax-related course system of colleges and universities must also keep up with the new needs of the development of new-quality productivity. The report of the 20th National Congress of the Communist Party of China emphasized “promoting the integration of industry and education, and the integration of science and education”. The Ministry of Education has repeatedly proposed “deepening the integration of job-class competitions and certificates” and clearly requires universities to innovate talent training models and enhance students’ practical and innovative abilities. The “Guidelines for the Construction of Ideological and Political Curriculum in Colleges and Universities” clearly states that management professional courses should help students understand national strategies, laws, regulations and related policies in relevant majors and industries, guide students to deepen social practice, pay attention to practical problems, and cultivate students’ professional qualities of managing the world and benefiting the people, serving the people with integrity, and practicing both morality and law. Therefore, taking “curriculum ideological and political education” as the guide to comprehensively improve the quality of talent training is also an important direction for the reform of education and teaching in tax law courses ^[2].

2. Analysis of the factors affecting the teaching reform of tax law courses and the training of financial and taxation talents

2.1. Insufficient understanding of concepts and lack of integration capabilities

At present, the integration of ideological and political education in tax law courses is relatively shallow. The main reason is that teachers do not have a comprehensive understanding of the connotation of “curriculum ideological and political education”, and teachers lack integration capabilities.

At the conceptual level, some teachers simply understand “curriculum ideological and political education” as adding an additional “ideological and political link”. Some teachers believe that ideological and political education is one-sided “political indoctrination” and do not truly recognize and understand the unified educational essence of “value shaping”, “knowledge transfer” and “ability cultivation”. Therefore, they fail to integrate “ideological and political education” throughout the entire process of education and teaching, resulting in the integration of ideological and political elements only paying verbal attention ^[3].

At the capability level, professional teachers lack the “integration ability” to organically combine tax law expertise with ideological and political content. According to interviews with tax law course teachers in applied undergraduate colleges, more than 75% of teachers are confused about “how to tap into ideological and political elements” and “how to naturally integrate ideological and political content into professional courses”. In addition, the teaching evaluation system and incentive assessment system of applied undergraduate colleges focus on scientific research and projects, and the assessment of teaching reform and ideological and political education effectiveness only accounts for a small proportion, which to a certain extent weakens the internal motivation of professional teachers to deeply explore the integrated teaching of “ideological and political + professional”.

2.2. Reliance on traditional paths and insufficient resource support

The main body of teaching includes teachers and students, and the two work together to determine the effectiveness of teaching reform and the quality of talent training. In traditional teaching, the teaching model of “teachers mainly give lectures and students mainly listen to lectures” is deeply ingrained, forming a path of teaching dependence. Although schools have popularized online teaching platforms such as Xuedutong, the use of main functions is still limited to basic functions such as teaching material distribution, class sign-in, and homework review. The potential of online platforms in academic analysis, teaching interaction, and personalized learning has not yet been fully utilized. Interactive teaching methods such as case teaching method, flipped classroom and project-based learning usually require teachers to invest a lot of energy in case collection, activity development and process guidance. However, the existing teaching incentive mechanism is insufficient and affects the enthusiasm for teaching innovation ^[4].

2.3. The evaluation concept is backward and the evaluation mechanism is imperfect

The root of the tendency of “three emphasis and three lightness” in traditional teaching is that the evaluation concept fails to closely follow the OBE concept of “student-centered, output-oriented, continuous improvement” and the education and teaching reform direction of “five educations simultaneously”. First of all, there is the inertia of “knowledge-based” and standard paper-based examinations have been around for a long time. This kind of evaluation is relatively objective and easy to operate, but it can also easily lead to the evaluation inertia of “emphasis on memory and neglect of application”, and does not pay enough attention to the evaluation of students’ innovative thinking, practical ability, team writing and professional ethics and other abilities and qualities. Secondly, there is a lack of effective process evaluation carriers. Although some courses attempt to carry out process assessments, tax law courses still lack refined, normalized and convenient record carriers and efficient analysis work on students’ course participation, project time, and team collaboration performance. Thirdly, the evaluation subject is relatively single, with “teachers” still being the main evaluators ^[5].

3. Digital intelligence-driven tax law course teaching reform and financial and taxation talent training paths

In response to the above problems and the reasons behind them, this article will start from the perspective of “curriculum ideological and political education + five educations simultaneously” and explore effective methods of ideological and political education in tax law courses by reforming teaching objectives, teaching content, teaching methods, evaluation systems, etc., improve the quality of teaching and talent training, and accurately meet the requirements of enterprises for the quality of financial and taxation talents.

3.1. Construct a three-dimensional teaching goal of “knowledge + ability + ideological and political education”

On the basis of fully investigating the needs of enterprises for financial personnel, when setting teaching goals for tax law courses, they should be guided by cultivating applied finance and taxation talents who adapt to the new era and local economic development, and set “overall goals + sub-goals”. The following uses “Tax Planning” as an example. The overall goal is to enable students to systematically understand the basic principles of tax planning through the study of tax planning theory and analysis of planning cases. Under the premise of legal compliance, they can comprehensively use planning methods to target value-added tax, consumption tax, corporate income tax, etc. for typical production and operation links and various transaction activities of enterprises. Design and optimize tax planning plans for multiple taxes such as personal income tax; cultivate students’ rigorous tax planning ideas and tax risk awareness, good teamwork skills and continuous learning professional habits, laying a solid foundation for their future tax management, tax consulting and decision-making work in finance and taxation positions ^[6]. The sub-goals include:

(1) Knowledge goals

Understand the basic concepts and principles of tax planning and their essential differences from tax evasion, tax resistance, and tax avoidance; master the tax system elements and policy regulations of my country's value-added tax, corporate income tax and other major taxes; understand tax planning strategies and specific methods in financial management activities such as corporate financing, investment, operation, and distribution.

(2) Capability goals

Be able to calculate the tax payable for major types of taxes, and be able to apply different policies to calculate and compare tax burdens; be able to identify tax-related risks and key points in tax planning in a company's specific business; be able to design preliminary tax planning plans for typical business scenarios, and be able to write simple planning analysis reports.

(3) Quality goals

Cultivate the taxation legal concept of paying taxes in accordance with the law and compliant planning, and the professional ethics of strict integrity; establish a team spirit, be able to assume corresponding responsibilities in projects, and communicate effectively; develop professional habits of paying attention to changes in tax policies, continuous learning, and critical thinking.

3.2. Implement the “BOPPPS + online and offline” teaching model

3.2.1. “Tax law lecture” five minutes before class

Current affairs sharing mode 5 minutes before class to form correct understanding. In the classroom, the teacher requires each student to use 5 minutes in each class to share domestic and foreign tax law cases, “Tax Law Lecture” and make appropriate comments, so as to guide students to use the Internet platform to pay attention to the current domestic and foreign tax law situation before class, care about China's tax system reform, deeply understand the “Chinese model” of tax structure changes, and build cultural confidence^[7].

3.2.2. Implementation of differentiated teaching in class

In the design of lesson plans and production of courseware, teachers should design based on the BOPPPS teaching model. Multiple teaching methods are flexibly used in the classroom, and case analysis methods, heuristic teaching, group discussion methods, group cooperative learning methods, etc. are comprehensively used to build a four-step teaching path of “case introduction-theoretical explanation-case analysis-case summary”, organically integrating ideological and political elements such as honest taxation, integrity and innovation, cultural confidence, and professional ethics into the entire teaching process. Use interactive software such as ClassPai and Xuedutong APP to carry out diverse interactions such as voting, answering questions, candidate selection, topic discussions, and in-class tests to create an immersive learning form and increase the fun of the class. Smart classrooms and movable tables and chairs are used to build discussion spaces, and teams are given group tasks to simulate tax accountants to carry out tax planning work. By using WPS, Python, BI, AI, etc. to complete specific tax data analysis and tax risk investigation, students can improve their information application level and professional skills.

3.2.3. After-school “government and enterprise” practical expansion

The first is the empowerment of government resources, establishing a big data and fiscal performance evaluation center, and students also participating in fiscal performance evaluation projects; establishing an institute of finance, taxation and economics, completing the “Marina Bay Taxation Research” horizontal project, and organizing students to visit the Dongguan Municipal Taxation Bureau, Songshan Lake and Nancheng branches to communicate face-to-face with tax cadres and understand the differences between tax reporting practices and theoretical knowledge in different industries. Enterprise-level software such as Xiamen Jiujiu Netzhi's “Big Data Finance” has been introduced to build “Big Data Finance and Taxation Practice Conditions and Bases”; Huawei's RPA software and technology have been introduced to

support “RPA Financial Robot Application” and expand students’ financial and taxation practice application capabilities. Schools and enterprises jointly teach tax law courses, and invite CPAs, tax accountants and other experts from enterprises to give special lectures such as “Fiscal and Taxation Risk Analysis” and “Tax Planning Practices”, allowing students to communicate with industry leaders at close range, guiding students to make career plans, and improving students’ employment competitiveness; school-enterprise joint scientific research projects form a closed loop of industry-education integrated development of course co-construction, project co-research, talent co-education, and achievement sharing, effectively promoting the in-depth connection between the education chain and the industrial chain, and effectively improving students’ high-quality practical innovation capabilities^[8].

3.3. Establish a “whole process + multi-dimensional” comprehensive evaluation system

The first is to establish a whole-process evaluation system. Practice the OBE concept, be results-oriented, continue to improve, focus on dual evaluation of theory and practice, focus on the dual-dimensional output of “professional” + “ideological and political”, and build evaluation indicators for the whole process before, during and after class. Evaluate learning attitude before class. The evaluation focuses on “investing time”. Learning points are automatically recorded based on students’ completion of videos, cases, and test questions assigned on the Xuedutong platform. Classroom interaction is evaluated during class, and the evaluation focuses on “participation”. Students answer questions, vote, participate in discussions, and take tests in class. The teacher records the students’ participation in a timely manner. The learning output is evaluated after class. The evaluation focuses on “learning quality”, the quality of homework completion, the quality of group reports, etc. At the same time, a “reward points system” has been established to give certain bonus points to students who actively participate in course-related examinations and competitions encouraged by teachers.

The second is to establish multi-dimensional evaluation indicators. According to the three major teaching objectives and tax law teaching content, the evaluation dimensions are divided into modules such as “basic theoretical knowledge”, “practical skills”, and “professional ethics”, and different subjects will give a certain proportion of scores. The basic theoretical knowledge module focuses on students’ scores on the final paper. The course team leader sets the questions according to the exam syllabus and assigns points based on unified standards. The practical skills module meets the practical needs of enterprises and focuses on students’ electronic invoice management, tax calculation and payment in the operating system. For the examination of declaration accuracy, scores will be given by the school-enterprise cooperation unit; the professional ethics module focuses on the degree of internalization of ideological and political values. According to the set group tasks, tax case analysis is conducted, and self-evaluation, peer and teacher comprehensive evaluation are set to ensure the comprehensiveness and comprehensiveness of the evaluation.

4. Conclusion

Teachers are the key to tax law curriculum reform and talent training. Application-oriented undergraduate colleges should actively organize teacher training such as “curriculum ideological and political education” and “artificial intelligence empowerment” to continuously improve teachers’ digital teaching capabilities through workshops and other forms. Applied undergraduate colleges also need to strengthen top-level design, introduce interdisciplinary policies, and provide funding system support; establish teaching reform incentive mechanisms to incorporate teaching results into performance and professional title evaluations; upgrade teaching environments such as smart classrooms; promote collaborative education between schools, enterprises, and government, and continuously expand practice platforms.

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