

Study on the Reform of Hybrid Teaching of Tax Analysis and Management Based on OBE and PBL Teaching Models

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Abstract: In order to cultivate application-oriented talents, actively promote the teaching reform of vocational education of tax association, innovate the teaching reform mode, introduce the OBE education concept and PBL teaching mode in the course teaching, start from the learning outcome, focus on the outcome and problem-oriented, focus on the specific problem situation, integrate the problem situation into the specific teaching content, and cultivate the students to master the skills of solving the actual problems. This study is based on the OBE concept, the reconstruction of higher vocational tax analysis and management courses, combined with the PBL problem-oriented teaching mode for the implementation of the course, the implementation of the effect of the analysis of the summary, adhere to the integration of science and practice, to the goal of job competency, to deepen the change of teaching into a driving force to the center of the student cultivation, construction of the talent training system in line with the needs of the new era, to provide a reference value for the application of the OBE + PBL teaching mode in the higher vocational course. It provides reference value for the application research of OBE+PBL teaching mode in higher vocational courses.

Keywords: OBE, PBL, tax, Teaching Models.

1. Introduction

Tax Analysis and Management is a professional core course in the major of Big Data and Accounting. This course aims to cultivate students to understand the accounting system, tax policies and master the basic accounting processing, tax calculation methods, based on the ability to skillfully use the enterprise tax declaration software, comprehend the hook and loop relationship between tax returns, the processing of declaration data and tax accounting related business error correction, adjustment processing, and enhance the accounting and tax processing ability.

2. Purpose of the Study

In order to study the effectiveness of OBE+PBL teaching mode in the teaching of higher vocational tax analysis and management courses, this study combines the learning characteristics of higher vocational students, and designs the application of OBE+PBL teaching mode in the teaching of higher vocational tax analysis and management, which cultivates students to be able to skillfully utilize the enterprise tax declaration software on the basis of understanding the tax policy and mastering the basic accounting processing and tax calculation methods, and to It is designed to improve the comprehensive understanding and mastery of tax knowledge of higher vocational students, so as to better drive the classroom, improve the teaching efficiency, enhance the hands-on ability of students as well as their ability to analyze and solve problems, so as to enable students to have the ability to meet the requirements of the enterprises, and to enhance the employment ability of students. The proposed teaching model based on OBE+PBL can provide ideas for the teaching of higher vocational taxation courses.

3. The Significance of the Study

3.1. Realistic significance

The current higher vocational colleges and universities are gradually changing from emphasizing technical skills to paying attention to the comprehensive quality of students. Based on the requirements of the new era for cultivating new talents with innovative thinking, unity and cooperation, and problem-solving ability, the cultivation objectives of the program for students are determined. In view of the shortcomings of traditional teaching methods, the results-oriented concept of OBE and the PBL problem teaching mode are combined and introduced into the higher vocational classroom. Based on the concept of OBE, the teaching objectives of the tax analysis and management course are reconstructed and the PBL problem-centered teaching implementation mode is adopted to create a real problem situation in the classroom, which arouses the students' interest in learning to a certain degree, and tries to mobilize the students' enthusiasm for learning continuously, and adopts the PBL problem-centered teaching implementation mode. It creates real problem situations in the classroom, arouses students' interest in learning to a certain extent, tries to mobilize students' enthusiasm for learning, and adopts the way of group cooperation in problem solving to continuously improve the understanding and application of tax law knowledge of the higher vocational students in the learning practice, which is of practical significance for improving the comprehensive quality of higher vocational students, and trying to solve the problems such as low participation of higher vocational students in the classroom, poor teaching effect, and failure of the cultivated students to meet the requirements of the enterprises.

3.2. Theoretical significance

At present, the research on the teaching mode combining the OBE concept + PBL pedagogy in the field of higher vocational education is relatively few, and in the teaching of higher vocational taxation, it is much less. Therefore, on the basis of the existing research results, this paper tries to apply the combined mode to course teaching, which enriches and develops the research of OBE education concept and PBL teaching mode in the field of higher vocational education to a certain extent. For the PBL teaching mode, the teaching mode can optimize the use of teaching methods and refine the teaching process, which provides ideas for the teaching of higher vocational taxation courses and has certain reference significance. It also provides a theoretical basis for the further application of OBE+PBL teaching in higher vocational education.

4. Teaching Mode Construction Based on The Integration of OBE and PBL

OBE focuses on students' learning outcomes, i.e., what students have learned and what kind of ability they have mastered, and its teaching activities are centered on the main line of "expected outputs - realizing expected outputs - evaluating outputs". It centers on the main line of "expected outputs - achieving expected outputs - evaluating outputs" to carry out teaching activities. In this paper, a teaching model based on the integration of PBL and OBE is designed with problems as the carrier and results as the guidance.

(1) Design of teaching content: The first part masters the general method of tax analysis, the basic method of tax analysis and reconciliation, and the tax workflow. It is able to carry out reconciliation processing for related businesses, use the operating system for tax declaration, and be clear about the different operations of the tax prevention and control system at the enterprise end and the tax bureau end. The second part is VAT analysis and management, which requires mastering the analysis methods and reconciliation processing of VAT business, familiarizing with the basic legal provisions of VAT, the deadline for declaration, tax reduction and exemption, tax preferences, etc., and mastering the differences between general VAT taxpayers and small-scale taxpayers. They can analyze the problems of VAT business processing and calculation, correct and adjust the processing in time, be familiar with the composition and types of VAT returns and the collation relationship between each return, and be able to use the tax simulation system to make timely and accurate tax declaration. The third part is the analysis and management of consumption tax, mastering the analysis method and reconciliation processing of consumption tax business, familiarizing with the basic legal provisions of consumption tax, the deadline for declaration, tax reduction and exemption, tax concessions, etc., and grasping the differences in tax declaration for operating different consumer goods. They can analyze the problems in the processing and calculation of consumption tax business, make timely corrections and adjustments, familiarize themselves with the composition and types of tax returns of various types of taxpayers in consumption tax and the collusive relationship between the returns, and use the tax simulation system to make timely and accurate tax declarations. The fourth part is the analysis and management of enterprise income tax, mastering the analysis method and adjustment processing of enterprise income tax business, familiarizing with the basic

legal provisions of enterprise income tax, the deadline for declaration, tax reduction and exemption, tax preferences, etc., grasping the difference between the checking and approving collection of enterprise income tax and the difference between the enterprise income tax and the approved collection of enterprise income tax in the tax declaration (the spirit of craftsmanship), and grasping the characteristics of the tax declaration of different types of enterprises of the enterprise income tax. The fifth part is the analysis and management of personal income tax, which can analyze the problems of business processing and calculation of personal income tax, correct and adjust the processing in time, and can complete the tax declaration of withholding and payment of personal income tax.

(2) Based on the concept of OBE, the teacher first determines the teaching results based on the requirements of the teaching syllabus and the teaching objectives required by the course. According to the teaching results to be achieved, the teaching situation cases related to the practice of tax analysis courses are designed based on the PBL problem-oriented model, and the designed teaching situation cases are required to be the teaching objectives of the course, which can be compatible with the syllabus, and the problem design is required to promote students' understanding of the past learning content for systematic review and integration, and guide students to think and analyze. The problem design is required to promote students' systematic review and integration of past learning content, and guide students to think and analyze, and exercise students' reading, searching, cognitive and comprehension abilities in this link.

(3) Before the class, the teacher will group the students in advance according to their characteristics and determine the group leader or let the students group freely and elect the group leader independently; in the classroom, with the teaching case as the main line, the teacher will put forward the predetermined questions or provide information to guide the students to think independently and draw out the problem situation, and then the teacher will release the classroom tasks, and then the students will have a group discussion of the problem situation, and the students will analyze the problem situation by applying the knowledge they have acquired. Students use the knowledge they have to analyze the problem situation, teachers provide teaching materials and help as appropriate, divide students into groups for cooperation and discussion, and clarify the direction of problem solving; in this section, students exercise their reasoning ability, communication ability, collaboration ability and expression ability, and complete the classroom tasks on the basis of problem solving, and then share with each group.

(4) Problem-solving session, i.e., collecting, analyzing and organizing relevant data and information to determine the solution to the problem and evaluate the effectiveness of learning, in which students exercise their ability to summarize and summarize the problem, their ability to solve problems, and their ability to apply their knowledge in practice. After sharing and presenting the results, the teacher will summarize the content of the course, evaluate the teaching between students and teachers, and complete the classroom observation record.

5. The Process of PBL Teaching Mode

The main features of PBL teaching mode can be summarized as follows: problem-centered setting of the problem situation; students as the main body of the course

inquiry, the teacher as a supplement to guide and help appropriately; students work together to discuss the learning. PBL teaching mode is a teaching process, which puts the students in the real problem situation, the students through joint cooperative learning to explore the problem, and ultimately solve the problem, to get the ability to improve. The implementation of the PBL model in the course of teaching the general basic process is mainly divided into: raise the problem, analyze the problem, solve the problem.

Teachers in the design of the problem: first carefully analyze and study the course materials, the big data and accounting professional talent training programs, curriculum teaching objectives and student cognitive rules of the three combined, for each lesson content design one or more problems or problem situations. Such problems need to be able to arouse the interest of students, and under the guidance of the teacher, students can be successfully solved by corresponding investigation. In addition, the design of the problem should pay attention to the increasing difficulty and the coherence of knowledge, so that students can solve the problems one by one from easy to difficult, from simple to complex, so as to obtain a sense of satisfaction and fulfillment, and lay the foundation for improving students' motivation to learn the subsequent content. Teachers also need to provide students with the relevant information they need to solve problems adequately. In the present comprehensive informatization teaching classroom, it is necessary to make good use of informatization teaching means to achieve better teaching through all kinds of informatization teaching equipments and software and hardware teaching means, such as Super Star Learning Channel, Smart Vocational Education and other software and hardware.

In the link of analyzing the problem: because of the characteristics of senior vocational students with shallow life experience and poor theoretical foundation, their analyzing ability of the problem is poor, so teachers should analyze the problem with the students' existing knowledge and experience in the classroom, and explain to the students the background of the problem, the guidance or methods that can be taken to solve the problem, and what kind of learning results can be obtained after the problem is solved, and what kind of help can be provided to the future career, and so on. What kind of help will be given to future careers, etc. In the problem-solving section: students are the main focus, teachers are the counselor, group cooperation and discussion to solve the problem, students carry out group cooperation and discussion, put forward the solution to the problem, discuss whether it is feasible, and share and show the solution, the teacher gives appropriate pointers and summarizes, the evaluation of the student group, and complete the teaching evaluation form.

6. Conclusion

The teaching mode based on the integration of OBE and

PBL can enable students to master knowledge quickly under the state of compressed credit hours, is conducive to the formation of the concept of knowledge system, is conducive to the establishment of the concept of course-controlled learning, is conducive to the smooth progress of the competition and the graduation design to lay the theoretical knowledge foundation, enables teachers to continuously improve their own knowledge in the process of the course design, is conducive to the deepening of the teaching reform, is conducive to the development of the course of the Civics It is conducive to the deepening of teaching reform, the development of course ideology, and the mutual support of competition and scientific research. This method can provide a useful attempt for the teaching reform of related courses.

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