

Exploration of Taxation Curriculum Construction based on OBE Concept

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Abstract: With the advent of the digital and information age, the traditional education model of talent cultivation is no longer able to meet market demand, and there is an urgent need for a transformation in educational philosophy and a reconstruction of the curriculum and teaching process. The article takes the core discipline of taxation in the financial system as the research object, analyzes the problems and reasons in its teaching objectives, teaching content, teaching implementation, and teaching evaluation, and based on the OBE concept, proposes suggestions for the construction of learning outcomes, curriculum objectives, curriculum content reconstruction, and evaluation methods in taxation to meet the individual growth needs of students and adapt to the market's demand for tax related talents.

Keywords: OBE Concept; Taxation Studies; Course Teaching; Personnel Training.

1. Introduction

Against the backdrop of the increasingly integrated global economy and the continuous deepening of tax policy reforms in China, taxation, as a core discipline of the financial and economic education system, has a direct impact on the training level of national tax management professionals and whether these talents can effectively cope with the constantly changing and complex tax environment in the future. OBE (Outcome Based Education) is an educational philosophy that is guided by learning outcomes, breaking the traditional mode of knowledge transmission in education and placing greater emphasis on the combination of theoretical knowledge and practical experience. By reflecting on the experiences gained during the learning process, OBE aims to improve oneself and achieve a transition from passive acceptance to active exploration. Therefore, integrating the OBE concept into the curriculum design of economic majors has become a key means to improve educational quality and optimize talent cultivation strategies. Therefore, this article takes the current tax course as the research object and optimizes the construction of tax courses based on the OBE concept.

2. Overview of OBE Concept

2.1. OBE Connotation

Outcome Based Education (OBE), also known as Outcome Based Education, is a teaching philosophy and practical model that emphasizes students' learning goals and outcomes. It first emerged in the United States in the 1960s and gradually gained attention and popularity worldwide. This teaching strategy emphasizes always focusing on the ultimate goal in teaching planning and design, ensuring that each teaching activity can help students achieve their predetermined educational goals. The teaching model guided by the OBE concept focuses on cultivating students' abilities to proficiently apply knowledge and skills, while also striving to improve their overall quality, rather than simply conducting classroom teaching. Compared to traditional teaching methods, the typical differences of OBE concept teaching mode are:

(1) Clear goal orientation. The OBE philosophy emphasizes output as the center, based on the talent required by the existing industry and the abilities that these talents need to possess, further develop professional training programs, and then reverse design teaching content and evaluation systems according to professional training objectives. This educational philosophy with clear goal orientation is more targeted and operable for students' learning.

(2) Putting students at the center. The OBE philosophy is not only focused on "learning outcomes" themselves, but also on "students" themselves. Learning outcomes are only a reference for evaluating the 'students' themselves, and 'student-centered' places greater emphasis on the problem-solving abilities that students will possess when entering the workforce in the future. Therefore, all teaching methods and content should revolve around this center to enhance students' core competitiveness in future job positions.

(3) Continuous evaluation feedback. Unlike the traditional evaluation system of "one exam determines lifelong" in education, the OBE concept advocates the establishment of a continuous and constantly changing learning progress monitoring system. Through periodic self-assessment, interactive assessment among students, and professional evaluation by teachers, we assist students in timely grasping their learning progress and effectively adjusting their learning methods to ensure their sustainable development.

(4) Innovation and flexibility. The OBE philosophy emphasizes the ability to adapt to change and advocates the use of various educational methods and techniques, such as online learning resources and mobile learning tools, to better meet the diverse learning preferences of contemporary students. In addition, the OBE teaching model does not adhere to a fixed teaching method or theoretical framework, but provides teachers with the opportunity to make flexible adjustments according to actual teaching needs.

2.2. OBE Characteristics

2.2.1. Combining Output with Process

Under the OBE philosophy, achieving learning outcomes does not rely solely on carefully planned teaching methods, but requires teachers to continuously and deeply guide and

focus on students' learning processes. This teaching method ensures that the teaching process always revolves closely around the core task of learning outcomes, with the main goal of ensuring that students have a clear understanding and achieve their learning goals at all stages of learning. To achieve this teaching goal, it is necessary to implement various teaching methods and utilize various teaching activities and methods to stimulate students' learning enthusiasm. The main purpose of these activities is to encourage students to actively participate, explore, and think deeply, further strengthening the cultivation of students' learning initiative. Meanwhile, process evaluation is particularly crucial. Teachers can continuously track and record students' learning progress, timely grasp their learning status, difficulties encountered, and the possibility of improvement, so as to provide more personalized guidance and support for students. This teaching model that combines output and process helps ensure the comprehensive development of students and the achievement of learning outcomes.

2.2.2. Coordinated Optimization of Internal and External Circulation

Under the OBE concept, curriculum construction is a process of internal and external cyclic interaction. The internal and external operational logic mechanism of the OBE concept is composed of elements such as ability indicators,

training programs, teaching design, curriculum structure, teaching requirements, course content, and teaching evaluation, as well as external environments such as social development, career development requirements, student expectations, and intermediary elements such as training objectives and ability indicators. Further understanding is that the internal learning cycle requires continuous adjustment of course structure and teaching content to ensure that course teaching is more targeted and effective; In order to cope with the external circulation environment, curriculum teaching needs to deepen cooperation and communication with industries and enterprises, explore the development trends of industries and the dynamic needs of talents, and adjust curriculum teaching content in a timely manner to ensure that talent cultivation can meet the requirements of social progress. Through collaborative optimization of internal and external cycles, a closed-loop feedback mechanism is formed to ensure that curriculum design not only follows the internal laws of education, but also meets the expectations of social development.

3. The Current Situation of Taxation Course Teaching under the OBE Concept

3.1. Current Status of Course Objectives

Table 1. Training Objectives for Taxation Studies in Some Universities

University Name	Course Objectives
Anhui University of Finance and Economics	Proficient in tax related theories and policies, possessing the ability to analyze, research, and apply financial and tax issues, and capable of handling tax related work in public economic management departments, intermediary agencies, and other types of enterprises and institutions as high-quality, comprehensive, and application-oriented talents.
Nanjing University of Finance and Economics	Highly qualified professionals who possess basic knowledge and skills in taxation, accounting, and other related fields, and are capable of engaging in tax related work in public economic management departments such as taxation, intermediary agencies, and other types of enterprises and institutions.
Shandong University of Finance and Economics	Having specialized theoretical knowledge and business skills in taxation, finance, and financial accounting, familiar with tax policies, systems, and practical operations, able to engage in research, application, management, and consulting work in tax management, tax inspection, tax planning, tax agency, and enterprise financial management in economic management departments such as taxation, finance, customs, and auditing, enterprises and institutions, social organizations, and social intermediaries. An applied talent with comprehensive development in morality, intelligence, physical fitness, and aesthetics, solid theoretical foundation, strong practical ability, high comprehensive quality, and international vision.
Guangdong University of Finance and Economics	This major cultivates tax professionals with solid basic knowledge in taxation, accounting, economics, law, and other fields, proficient in tax related business, financial accounting, and other professional skills. They possess the knowledge, abilities, and qualities required for economic management work such as tax collection and management, enterprise tax management, and tax planning, and are innovative and practical. They provide high-level and distinctive specialized talents for government functional departments such as finance, taxation, and customs, enterprises and institutions, social intermediary departments, teaching and research departments.
Jilin University of Finance and Economics	This major cultivates a comprehensive understanding of taxation and related economic theories. Highly skilled applied professionals with strong practical operational abilities, competent in tax, customs, tax agency, and corporate finance work.

Data source: official websites of various universities.

At present, the teaching objectives of tax courses in various universities mainly focus on imparting theoretical knowledge and cultivating basic skills. Skills mainly include a deep understanding of tax theory, in-depth analysis of tax system structure, and practical operational abilities in tax planning. Future tax practitioners must possess these basic abilities and qualities. In addition, the current design of tax course objectives relatively neglects the opportunities and challenges

brought about by the global economic trend and the deepening of fiscal and tax system reforms. With the acceleration of economic globalization and the continuous increase in the level of opening up to the outside world, the demand for tax professionals with an international perspective in the market is rapidly increasing. Tax professionals with an international perspective not only need to be proficient in their home country's tax laws, but also need

to be familiar with international tax regulations and trends to meet the specific requirements of multinational corporations and cross-border transactions. With the rapid development of information technology, professionals in the tax industry will face higher professional standards, need to be familiar with the latest information technology, and be able to use data analysis to optimize tax strategies, thereby enhancing related work efficiency and decision-making accuracy.

Overall, the current training objectives of various universities are not comprehensive and in-depth enough, focusing more on the transmission of knowledge and neglecting the improvement of practical skills. Moreover, they have not fully paid attention to and cultivated students' critical thinking ability, problem-solving skills, and continuous learning ability. This situation can make it difficult for students to adapt flexibly and quickly to new work environments when facing complex and changing tax environments.

3.2. Current Status of Course Content

Taxation is a broad discipline that not only provides a detailed introduction to the basic concepts of taxation, but also delves into the tax system and its reforms, providing students with comprehensive and profound knowledge and promoting a better understanding of the thinking logic and implementation methods contained in tax laws. In the context of accelerated knowledge iteration, the teaching content of taxation needs to keep up with the times to meet the constantly changing tax operation methods and related policy backgrounds. Currently, tax textbooks have not been updated in real-time with the development of the times, resulting in a lack of timeliness in students' grasp of tax reform and other related content; Due to the special nature of not publicly disclosing tax cases and data, there is a dilemma in combining tax theory with practice, which makes it difficult to effectively enhance students' practical abilities.

The connection and integration of tax courses are not perfect, and the relationship between pre - and post courses is not close enough, lacking a unified and coherent knowledge framework. The course selection system implemented by various universities has led to the widespread phenomenon of discontinuous course selection. For example, taking tax law and financial accounting courses separately in different semesters may not effectively apply tax law knowledge to accounting practice. This fragmented learning approach can cause students to feel confused and powerless when facing complex tax operations.

3.3. Current Status of Course Implementation

The demand for talents with practical operational skills in the tax industry is becoming increasingly strong. However, from the perspective of curriculum implementation in talent cultivation, tax classroom teaching relies on traditional teaching methods, which are single and may have certain advantages for students to master theoretical knowledge, but it is not conducive to cultivating students' practical operational skills. Especially in the rapidly developing information age, tax management is moving towards informatization and digitization, which means that the cultivation of students' abilities cannot be limited to mastering various theoretical knowledge, but also needs to focus on practical training in simulated environments.

Currently, many universities are lagging behind in establishing tax simulation training. On the one hand, tax

training often lacks sufficient software and hardware facilities, resulting in the inability to provide students with learning conditions that are close to the real tax environment; On the other hand, the practical operation in the training room is limited to simply imitating textbook data, making it difficult to unleash students' subjective initiative in learning. In addition, although the school enterprise cooperation joint training model can provide internship opportunities for students, they mainly engage in simple transactional work such as copying materials and organizing documents, making it difficult for them to access core business work such as tax related affairs; Although enterprises in school enterprise cooperation have established cooperative relationships with universities, their participation in talent cultivation is not high, and they often lack professional course construction, which leads to poor implementation of course practices.

3.4. Current Status of Course Evaluation

The current evaluation of taxation courses focuses too much on the final written test scores, emphasizing students' ability to save knowledge, while neglecting the evaluation and feedback of students' ability to think and explore - course grades consist of 30% regular grades and 70% final grades. The usual grades are generated by the teacher's random roll call in the classroom, often jokingly referred to by students as giving out items; 70% is obtained by students completing a proposition creation assignment - teachers judge the completion of all students' final assignments based on their intuitive impressions of students in the classroom, relying on their own knowledge reserves and experience, which greatly reduces students' intrinsic learning motivation and practical ability to apply professional knowledge to solve problems. More seriously, the singularity and one sidedness of this evaluation method directly make it difficult for educators to deeply understand students' learning situation and development potential.

The current evaluation system that focuses on final grades still has the disadvantage of lagging evaluation results compared to teaching activities. Under this evaluation system, teachers can only understand students' classroom mastery after the end of teaching, which limits the targeted and flexible adjustment of teaching progress and methods based on students' understanding. This further restricts teachers' ability to develop personalized learning methods based on students' specific situations, thereby affecting the further improvement of educational quality and the full play of students' learning outcomes.

4. Reasons for the Problems in Taxation Course Teaching under the OBE Concept

4.1. Curriculum System Perspective

On the one hand, the setting of course objectives lags behind. Firstly, course designers have not followed the recent trends in tax laws and industry development in a timely manner, resulting in setting goals that are often difficult to provide precise guidance for students' future career paths. Secondly, due to the lack of efficient communication channels in the industry during the course design process, it is difficult to quickly capture the changing demands of the market, resulting in a significant gap between teaching content and actual market demand. Once again, when setting course objectives, educators and students face difficulties in

determining future tax policies due to the lack of accurate prediction of future development directions. Due to the lack of such information, it further leads to a mismatch between course objectives and actual needs.

On the other hand, the course content updates slowly. At present, in order to adapt to the new development situation, the country has made timely adjustments to tax policies, keeping China's tax system constantly updated and reformed. In addition, due to the vast territory of our country and uneven development among different regions, each province, autonomous region, and municipality directly under the central government has formulated normative documents and tax policies based on local conditions, which have strong regional adaptability and increase the difficulty of teaching tax law courses. Writing and revising a high-quality tax law textbook takes a long time and cannot be achieved overnight. Even if two editions of textbooks are published within a year, their content still struggles to keep up with the pace of changes in tax systems, laws, and policies. For example, the fourth edition of "Principles of Taxation" was first published in 2020 and was updated again in 2023 after three years. However, many tax policy updates were not timely included in the textbook during the three years, which resulted in students' knowledge remaining in the old terms and not applicable to work practice. In addition, the tax course has strong practicality, but due to the difficulty of setting up and implementing practical teaching links, the current tax course system has relatively few practical teaching parts. For example, in the tax training program of Shandong University of Finance and Economics, practical teaching hours only account for about 10% of the total teaching hours. Practical teaching is neglected and marginalized in the overall discipline, which makes it difficult for students to combine theoretical knowledge learned in the classroom with practice through simulation, case analysis, and other methods, and thus difficult to adapt to future market demands.

4.2. Management Capability Perspective

Although many universities have established departments or faculty dedicated to tax research and teaching, few have a complete and systematic management structure, which directly leads to non-standard or even unscientific teaching activities. This is mainly reflected in the lack of scientific design of teaching plans, inadequate supervision of teaching processes, unclear evaluation standards for teaching levels, and lagging updates of teaching content. These problems collectively affect teaching effectiveness and make it difficult for students to gain effective learning experience from them. From the perspective of faculty management, the composition of tax teachers in some universities is unreasonable, some teachers do not have sufficient practical experience, and they do not have a deep understanding and operation of tax policies, which greatly limits their ability to combine theoretical knowledge with practical activities; In addition, some teachers overly rely on traditional teaching methods and lack the introduction of new ideas and teaching methods, which directly weakens students' learning enthusiasm and the attractiveness of the curriculum; From the perspective of teaching resource allocation, high-quality educational resources are often controlled by experienced educators or outstanding teams, making it difficult for other teachers and students to obtain the necessary help. This uneven distribution of teaching resources directly reduces the efficiency of curriculum teaching and hinders the overall growth of

students.

4.3. Social Evaluation Perspective

In the context of the digital and information age, the market's standards for talent demand are becoming increasingly high, and there is a strong demand for high-level and diversified tax related talents in the market. This means that tax related professionals not only need to be proficient in various basic tax theories and have certain practical skills, but also have a certain understanding of market knowledge in the tax related field. However, in the process of talent cultivation in universities, traditional teaching methods are adhered to and cannot keep up with the times, which will result in structural contradictions between market demand and talent supply or talent cultivation, leading to students being at a disadvantage in the job market. In addition, although many universities have implemented school enterprise cooperation with enterprises, direct and effective communication has not been established. The asymmetry of talent supply and demand information has led to a vicious cycle, where enterprises are unable to understand students' abilities and potential through schools, and universities are also unable to obtain information about students' work performance from enterprises, which forces the reform of training programs and teaching methods. As a result, the market's demand for tax related professionals has not been truly met.

5. Optimization Path of Taxation Course Teaching under OBE Concept

5.1. Construction of Tax Course Learning Outcomes based on OBE Concept

The construction of learning outcomes in taxation courses based on the OBE concept is the foundation of teaching optimization, to ensure that teaching activities are closely linked to students' ultimate goals. Firstly, the taxation course under the OBE concept should have a clear definition of learning outcomes. Learning outcomes should not only include basic tax concepts, the characteristics and calculation methods of different tax types, but also have the ability to combine theory and practice. For example, when analyzing tax planning, relevant tax law knowledge and enterprise conditions should be combined to design both legal and satisfactory solutions for customers. At the same time, students' sense of social responsibility and professional pride should be cultivated, and ideological and political goals should be integrated into the course learning outcomes. Secondly, learning outcomes should be evaluated through various assessment methods, such as using closed book exams to understand students' mastery of tax theory, simulating tax planning projects through group assignments to assess students' practical abilities, etc. The construction of learning outcomes is a continuous process that requires continuous improvement based on the interaction between teachers and students and feedback from students. Again, as tax policies and regulations are constantly changing, the learning outcomes of tax courses should also have certain dynamic changes. Teachers need to regularly update teaching content based on reforms to reflect the latest changes in tax policies.

5.2. Construction of Taxation Curriculum Objectives based on OBE Concept

The goal of constructing tax courses is to meet the market demand for tax professionals. Therefore, the construction of tax courses should focus on improving tax related professional knowledge, practical ability, ideological quality, and innovation ability. Firstly, the objectives of the taxation course should be clear and specific, and consistent with the learning outcomes. The learning outcomes of students not only include their understanding and mastery of tax theory knowledge, but also their ability to solve specific problems. Therefore, the curriculum objectives should be refined to cover multiple dimensions of knowledge, skills, and qualities. At the knowledge level, course objectives should place more emphasis on the basic theories of taxation, tax policies, and tax planning aspects; At the skill level, course objectives should focus more on students' ability to solve practical problems such as tax declaration, tax planning, and tax risk management; At the level of quality, while improving students' knowledge and abilities, the course objectives also need to focus on enhancing their comprehensive qualities, emphasizing the cultivation of professional ethics, legal concepts, and teamwork spirit, laying the foundation for students' future careers. The course objectives should be designed and implemented around these learning outcomes.

Secondly, the setting of course objectives should reflect a progressive approach, with different learning goals set at different stages, from mastering basic knowledge to solving complex problems and cultivating innovative abilities. This will help promote students to gradually strengthen their understanding and application of taxation. In addition, when setting course objectives, the industry's demand for tax talents should be taken into consideration. Through cooperation with enterprises, industry associations, etc., the latest trends in industry practice should be timely understood, and hot issues and cutting-edge technologies in practice should be integrated into the course objectives. Simultaneously establishing a sound feedback mechanism is a key factor in ensuring the achievement of course objectives. By collecting and analyzing data on students' learning outcomes and teaching feedback, deficiencies in course objective settings can be identified in a timely manner, and adjustments and optimizations can be made accordingly. Ultimately, a high-quality taxation teaching objective system that can meet both students' individual growth needs and social expectations can be constructed.

5.3. Restructuring of Taxation Course Content based on OBE Concept

The reconstruction of tax course content based on the OBE concept aims to reverse design course content through clear learning outcomes, ensuring that all teaching processes can promote the realization of learning outcomes. In the teaching of taxation courses, students not only need to master solid tax theory knowledge, but also need to have strong tax awareness. This means that students need to be proficient in various provisions of tax laws, and be able to plan and declare taxes on the basis of following professional ethics and laws and regulations. Therefore, integrating ideological and political courses into the entire process of taxation teaching is conducive to guiding students to establish correct values and improve their tax awareness and social responsibility. In addition, the OBE concept aims to enhance students' practical

skills. Therefore, when setting course content, it is necessary to balance the proportion of theoretical knowledge and practical operation. While ensuring mastery of tax theory knowledge, diversified practical operation activities should be added, such as case analysis, simulated tax reporting, tax auditing, etc., so that students can not only have a deeper understanding of theoretical knowledge in practical application, but also cultivate their ability to solve specific problems.

With the continuous updating of tax policies and tax systems, the content of taxation courses should keep pace with the times. Textbook updates often lag behind, therefore, teachers should pay more attention to the latest tax policies and institutional changes, and timely supplement relevant content into the course content to ensure that the teaching content is timely. In addition, with the rapid development of information technology, tax management is undergoing a digital and information-based transformation. Tax departments are increasingly relying on information technology to solve various problems. Therefore, tax teaching methods should also keep up with the pace of the times, adopt modern information-based teaching methods, and use virtual training platforms and other tools to simulate tax related scenarios, in order to enrich teaching content and teaching methods and further improve teaching effectiveness.

5.4. Optimization of Taxation Course Evaluation based on OBE Concept

The optimization of tax course evaluation based on the OBE concept is an important guarantee for improving teaching quality and ensuring students' ability achievement. In traditional teaching evaluation, paper scores often become the standard for evaluating grades, but under the OBE concept, a combination of process assessment and summative assessment is advocated. This evaluation method can comprehensively understand students' changes and performance in problem-solving. The course evaluation under the OBE concept must clarify the evaluation content and set evaluation indicators as a prerequisite for course evaluation before implementation, such as the level of understanding of tax theory knowledge and proficiency in tax operations. Guided by this philosophy, in addition to traditional exam evaluations, real cases from enterprises can be introduced to allow students to participate in group assignments or collaborate in teams to solve specific problems. Based on this, evaluations can be conducted. During this period, industry experts and teachers can evaluate students' performance from their respective perspectives, which helps to comprehensively grasp their learning outcomes and predict their future development prospects. At the same time, teachers should provide timely feedback on various evaluation results of students. On the one hand, teachers have the responsibility to clarify their strengths or weaknesses to students and provide personalized guidance and suggestions based on their characteristics. On the other hand, students can engage in self reflection to promote their own growth and progress. Through the course evaluation results under the OBE concept, teachers can identify specific problems that arise during the teaching process, such as insufficiently innovative teaching methods, unreasonable course content settings, or incomplete evaluation mechanisms, and take corresponding intervention measures based on these problems. This process helps teachers continuously improve teaching quality, thereby ensuring that students can have an efficient learning

experience and achieving the teaching objectives of taxation courses.

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