Journal of Education and Educational Research
ISSN: 2957-9465 | Vol. 15, No. 3, 2025

Exploration of Teaching Reform Path of Tax-Related Law Course under Ideological and Political Guidance

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Abstract: To address issues in traditional tax law education such as insufficient integration of ideological and political elements, disconnection between theoretical knowledge and practical application, and monotonous evaluation mechanisms, this paper proposes a teaching reform framework guided by ideological and political education. By restructuring the "problem-driven" knowledge chain, establishing a "1+2+N" blended classroom model, building a "one base, two centers, one platform" resource support system, and implementing formative assessment indicators under the OBE philosophy, the reform achieves the integrated educational objectives of "value cultivation, knowledge transmission, and competency development." This provides a practical pathway for cultivating applied tax law professionals.

Keywords: Tax Law; Ideological and Political Education in Curriculum; Teaching Reform; OBE Concept; Blended Teaching.

1. Introduction

As a foundational pillar of national governance, taxations legal framework directly impacts fiscal security and social equity. Tax law courses, serving as core pedagogical tools for cultivating legal literacy among tax and accounting professionals, not only impart tax regulations and legal principles but also nurture students patriotic commitment, professional ethics, and legal consciousness. With Chinas tax system reforms accelerating—particularly through policies like VAT carryover refund and personal income tax deductions—traditional teaching models relying on "textbook explanations + case studies" have become inadequate. Three critical issues emerge: First, ideological education remains superficially integrated with professional knowledge, often reduced to dry lectures rather than organic value guidance. Second, fragmented knowledge systems fail to bridge tax reform practices with real-world professional needs. Third, assessments prioritize summative evaluation, inadequately reflecting students comprehensive competencies and value development. [1]

In the curriculum reform of fiscal and taxation courses, Zhejiang Wanli University Business School emphasizes that "knowledge-oriented education must be grounded in value-oriented principles," with ideological and political education serving as the guiding force throughout the course. Building on this foundation, this paper proposes a comprehensive reform framework for tax-related law courses. By integrating blended learning concepts with Outcome-Based Education (OBE) principles, the system focuses on four key dimensions: restructuring knowledge chains, innovating classroom models, developing resource systems, and optimizing assessment mechanisms. This approach provides practical solutions to cultivate tax professionals who excel in both ethical integrity and professional competence.

2. The Core Logic of Tax-Related Law Curriculum Teaching Reform: Ideological and Political Guidance and Knowledge Chain Remodeling

The core characteristics of tax-related legal courses lie in their dual attributes of "rule of law" and "policy orientation," and their teaching reforms must adhere to the dual logical themes of "ideological and political guidance + knowledge restructuring." On one hand, tax legal provisions contain profound value orientations. For instance, the neutrality principle of value-added tax embodies the concept of fair competition, the progressive tax rate of personal income tax reflects the spirit of ability-based taxation and social equity, while the regulatory policies of deed tax and property tax carry the goals of national macroeconomic governance. By exploring these ideological and political elements and integrating socialist core values, the spirit of the rule of law, and patriotic sentiments into the entire teaching process, we can achieve the educational effect of "cultivating virtue through taxation and nurturing people through law." The "China Tax System" course at Jiangxi University of Finance and Economics has realized the deep integration of tax knowledge and value guidance by building an ideological and political case library, and has been approved as a model course for ideological and political education by the Ministry of Education, demonstrating the feasibility of this logic.

On the other hand, restructuring the knowledge chain is key to addressing the fragmentation issue in traditional teaching. As Chinas tax law reforms deepen, the knowledge framework of tax-related legal courses must remain dynamically updated. The conventional textbook-based teaching model often hinders students ability to grasp interconnections between knowledge points and comprehend the policy logic behind tax law changes. To address this, this paper proposes a hierarchical restructuring of the knowledge chain centered on ideological and political themes, following the sequence: "basic knowledge points—key points—challenges—practical issues—extended questions." Each chapter integrates tax law knowledge with corresponding ideological themes and real-

world scenarios. For instance, in the "Corporate Income Tax" chapter, the ideological theme focuses on "Tax Compliance and Corporate Social Responsibility," with foundational knowledge emphasizing taxable income calculation rules, key points analyzing legal boundaries of pre-tax deductions, challenges tackling tax adjustments for related-party transactions, practical questions designed as "Tax Declaration and Compliance for High-Tech Enterprises," and extended questions exploring "Tax Incentives for Corporate Environmental Investments under the Dual Carbon Goals." This approach creates a progressive knowledge system that progresses from value guidance to knowledge mastery to practical application. [2]

3. Implementation Strategies of Teaching Reform of Tax-Related Law Courses under Ideological and Political Guidance

3.1. Build a "Problem-Driven" Ideological and Political Knowledge Chain

Problem-driven teaching serves as an effective bridge connecting knowledge transmission with value cultivation. By aligning with the complexity and abstraction of tax-related legal course content, we establish a "five-tiered question framework" to achieve "gene-level integration" of ideological and political elements. In designing questions, we closely connect tax system reforms with ideological themes. For instance, when addressing personal income tax reforms, we pose questions like "How does the special additional deduction policy reflect tax equity?" and "What legal liabilities arise from false declarations of special additional deductions?" These inquiries guide students to develop tax compliance awareness through critical thinking.

To meet blended learning requirements, we have deeply integrated a structured question system with online and offline teaching components. Online, we release "foundational questions + ideological-political guidance questions" in advance, such as "What are the legal provisions governing VAT invoice management?" and "Why is fraudulent VAT special invoice issuance strictly punished? What impact does it have on national tax security?". Students are required to research materials and participate in group discussions through the Xuetong platform. Offline classes focus on "challenging questions + practical issues", using case simulations and courtroom scenarios to deepen understanding. For instance, regarding the difficulty of "income tax administration for equity transfers", we design practical cases like "Tax planning boundaries in natural person equity transfers" and introduce real cases from tax inspection departments, enabling students to distinguish between legal planning and illegal tax evasion while strengthening their legal thinking. Extended questions are completed through corporate mentor guidance and thematic research, such as "Tax administration challenges in cross-border e-commerce under the digital economy", cultivating students forward-looking perspectives.

3.2. Build a "1+2+N" Hybrid Education Classroom

To meet students personalized learning needs and break traditional classroom time-space constraints, we have designed a "1+2+N" three-dimensional classroom model that achieves comprehensive education throughout the entire learning process ("pre-class—during-class—post-class"). The "1" refers to one online pre-class preparation phase, where group discussion tasks are released through the Learning Platform one week in advance. These tasks cover both foundational knowledge learning and initial exploration of ideological and political themes, such as "Discussing the development of the Taxation by Law principle through the historical evolution of the Tax Collection and Administration Law." Students are required to form pre-class reports and upload them to the platform, while teachers analyze data to identify students learning difficulties.

The "2" refers to two weekly face-to-face classes structured as "teacher-led lectures + group presentations + interactive discussions". Teachers systematically explain key concepts and challenging topics while using real-world political education cases to reinforce value-based guidance. For example, when explaining "tax substitution rights and revocation rights", they cite the typical case of tax authorities legally recovering unpaid taxes to ensure national fiscal revenue, illustrating the public welfare nature of taxation. During group presentations, students showcase their online preparation outcomes by addressing pre-class questions. A case study like "Legal Boundaries of Celebrities Tax Obligations in the Fan Bingbing Tax Evasion Case" is analyzed with targeted teacher feedback and debate facilitation, stimulating deeper critical thinking.

The "N" refers to a post-class diversified practical guidance program. Leveraging school-enterprise collaboration resources, each student group is assigned a corporate mentor who provides guidance through online Q&A sessions, offline training, and case analysis. For instance, in the practical project "Legal Risk Prevention in Corporate Tax Planning," corporate mentors combine their hands-on experience to guide students in designing compliant tax planning schemes, thereby enhancing professional competence. This model not only addresses the practical experience gap among university faculty but also achieves the exemplary teaching of professional ethics through both words and actions.

3.3. Establish a Resource Support System of "One Base, Two Centers, and One Platform"

Digital teaching resources form the cornerstone of blended learning. Building upon the resource integration expertise of blended teaching models, we have established a three-dimensional resource system featuring "one base, two centers, and one platform" to support personalized learning. The "one base" refers to the school-enterprise collaborative practice base, which partners with tax service firms and large enterprises possessing extensive tax service experience. Together, they develop practical training project repositories and case libraries, such as "Corporate Income Tax Annual Settlement Training" and "Tax Audit Simulation Training," enabling students to hone their skills in real-world scenarios.

The "Two Centers" comprise the Librarys Online Resource Center and Virtual Training Resource Center. The Online Resource Center integrates tax law reform literature, case analysis reports, and expert interpretation videos from databases like CNKI and Wanfang, categorized by ideological and political themes such as "Tax Legal System Development" and "Taxpayer Credit System". The Virtual Training Center features a tax audit simulation system and electronic tax filing platform, enabling students to practice

real-world skills like invoice issuance, tax declaration, and dispute resolution through virtual scenarios, effectively reducing practical teaching costs.

The "One Platform" refers to Xuetongs self-built course platform, serving as the core platform for resource integration and teaching interaction. Through its functions, the platform enables precision teaching: Before class, it assesses students knowledge foundation and learning needs via questionnaires, then delivers personalized preview materials; During class, it releases in-class quizzes and real-time bullet-screen interactions to provide immediate feedback on learning outcomes; After class, it extends the teaching chain through topic discussions, group tasks, and assignment grading. The platform also features special columns like "Ideological and Political Case Library" and "Tax System Reform Updates," regularly updating trending topics such as "Tax Cuts and Economic Stabilization" and "Tax Support for Technological Innovation" to enhance the timeliness of ideological education. [3]

3.4. Establishing a Process-Oriented Assessment Indicator System under the OBE Philosophy

Assessment serves as the guiding force in educational reform. Grounded in Outcome-Based Education (OBE) principles, we have developed a process-oriented evaluation system that prioritizes student development, focuses on measurable outcomes, and ensures continuous improvement. This framework comprehensively assesses students knowledge acquisition, skill enhancement, and value cultivation. The evaluation metrics are structured across three dimensions with respective weightings: 40% for knowledge mastery, 35% for skill development, and 25% for value formation.

The knowledge mastery dimension evaluates foundational knowledge and key challenging concepts through three components: online preview reports (10%), in-class quizzes (15%), and midterm written exams (15%). The written exams incorporate ideological and political education elements, such as the case analysis question: "Explain the legal liabilities of parties involved in a corporate tax evasion case and discuss the significance of lawful taxation for long-term corporate development." The competency development dimension focuses on practical application and innovation, assessed through group presentations (10%), practical training project outcomes (15%), and corporate mentor evaluations (10%). Mentors primarily assess students hands-on skills and professional ethics. The value cultivation dimension evaluates ideological education achievement through classroom participation (5%), ideological-themed papers (10%), and professional ethics assessments (10%). The ethics evaluation employs a three-dimensional model combining "self-assessment + peer review + instructor feedback" to evaluate students integrity, responsibility, and legal awareness demonstrated during practical training.

In order to achieve continuous improvement, a feedback mechanism for assessment results is established: opinions are collected through student questionnaires, group symposiums and enterprise mentor feedback meetings every semester, and the rationality of assessment indicators and the achievement of teaching objectives are analyzed. Teaching content, methods and assessment weights are adjusted accordingly to form a closed-loop system of "teaching, assessment, feedback and improvement".

4. Expected Results and Reflections of Teaching Reform

This educational reform initiative, through ideological guidance and knowledge chain restructuring, aims to achieve three key outcomes: 1) Value Development: Students will significantly enhance their legal awareness, patriotic sentiment, and professional ethics, while developing a strong sense of tax compliance and social responsibility. 2) Knowledge Mastery: Students will systematically grasp the tax law framework, comprehend the policy rationale behind tax reforms, and adapt to evolving tax system changes. 3) Competency Cultivation: Students practical tax handling skills, problem-solving abilities, and teamwork capabilities will be strengthened, better aligning with the demands of positions in tax consulting firms and corporate finance departments.

Two key considerations should be addressed during the implementation of reforms. First, the integration of ideological and political elements must avoid "forced insertion" and should naturally permeate tax law knowledge through logical connections, such as illustrating evolving governance philosophies through the historical development of tax policies. Second, university-enterprise collaboration requires deeper engagement, which can be achieved through joint curriculum development, co-authored textbooks, and collaborative teaching to ensure seamless alignment between academic education and industry needs. In the future, the introduction of virtual simulation technologies and big data analytics tools could optimize the "one base, two centers, one platform" resource system, thereby enhancing the intelligence level of teaching.

5. Conclusion

The reform of tax-related legal education under ideological and political guidance is both an essential requirement for fulfilling the fundamental mission of "cultivating virtue and nurturing talents" and a practical choice to adapt to tax system reforms and industry demands. By establishing a "problem-driven" knowledge chain, implementing a "1+2+N" blended classroom model, building a multi-dimensional resource support system, and adopting an OBE-based assessment mechanism, this approach effectively addresses the shortcomings of traditional teaching methods while achieving an organic integration of "value shaping, knowledge transmission, and capability development". This reform not only provides actionable teaching solutions for tax-related legal courses but also serves as a reference for ideological and political education in similar legal and financial disciplines, helping to cultivate more "morally and professionally competent" high-quality applied talents.

Acknowledgments

Guangdong University of Science and Technology 2024 University-level "Quality Engineering" Ideological and Political Demonstration Classroom "Chapter 5, Section 2 of 'Tax-Related Laws'" (GKZLGC2024397);

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