Application of Case Teaching Methodology in the Undergraduate Course of “Tax Law” in Nanchang Institute of Science and Technology

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Abstract. Since Nanchang Institute of Science and Technology became an application-oriented institute in 2011, and the Tax Law course of Accounting major at undergraduate level has always been taught with expository method. This paper has elaborated on the problems existing in the Tax Law course for undergraduates in Nanchang Institute of Science and Technology, the characteristics of cast study in teaching and the necessity of introducing case teaching methodology to "Tax Law" course. It also proposes corresponding ideas of course reform.

Introduction
As an application-oriented university, "Tax Law" course form a connecting link between the preceding and the following in the teaching of Accounting major. They form the foundation for the learning of intermediate financial accounting, tax planning and advanced financial accounting among other core professional courses in accounting. Cultivating students with a good command of professional accounting knowledge and a good knowledge of the laws and regulations related to taxation has become one of the cultivation goals of accounting majors in application-oriented universities like Nanchang Institute of Science and Technology. For years, traditional expository method has been adopted as the teaching method of "Tax Law" course in Nanchang Institute of Science and Technology, and the defects of traditional teaching methods have gradually emerged. How to introduce case teaching methodology into teaching methods has become an important subject to be solved in "Tax Law" course.

Case teaching methodology is completely different from traditional expository teaching method. It originated from Harvard University, America. Reasonable introduction of case teaching can promote students’ systematic grasp of professional theories while exercising and cultivating their abilities of analyzing and solving problems. In addition, it can stimulate students’ interest, improve their abilities of analyzing and solving problems and cultivate talents that are more suitable for application-oriented universities.

Existing Problems with the "Tax Law" course in Undergraduate Education of Nanchang Institute of Science and Technology

Strongly Theoretical Teaching Content, Lacking Practicallity
There is a great deal of theoretical content in "Tax Law" course that tends to bore beginners. Normally speaking, teachers would adopt expository method in teaching, namely, the so-called "cramming” teaching method. "Tax Law" course are mainly about theoretical learning of various tax categories which is very abstract and hard to understand. Generally speaking, teachers would only emphasize the teaching of theoretical knowledge and neglect the development of students’ application abilities. They would echo what the books say, and the cultivation of students’ practical abilities is quite inadequate, in the end, students have low interest in "Tax Law" course, and are still passively accepting theoretical knowledge.
Lack of Inherent Connection in Teaching Content

As expository method is adopted in "Tax Law" course, in the teaching process, teachers tend to explain the content of tax categories in all chapters of the textbooks independently, and rarely consider the inner link between different tax categories. Teachers would normally lack experience in taxation in enterprises, it’s hard for them to grasp the connection between various tax categories from the overall perspective of enterprises, they also rarely connect the content of "Tax Law" course and accounting courses in their teaching.

Lack of “Double-Capacity Teaching” Talents in Schools

Teachers lecturing on "Tax Law" course on campus tend to have only teaching experience in schools. Although most of them have strong theoretical foundation, generally speaking, they have never worked in enterprises and lack practical working experience about taxation. Therefore, there is a universal lack of “double-capacity” teachers. In the everyday teaching of "Tax Law" course, teachers mainly lecture on theoretical knowledge, expounding the calculation of each tax category in the courses in a detailed way, and match theoretical knowledge with an appropriate amount of computational practices. Teachers mainly teach by “cramming”, lecturing from the first chapter to the last chapter. Teachers are dominant in classes, while students accept knowledge passively. Teachers are absolutely predominant. Therefore, the faculty of "Tax Law" course is comparatively weak, and the whole "Tax Law" course emphasize theory while neglecting practices, making it hard to motive students in learning.

Characteristics of Case Teaching Methodology

Encourage Students to Think Independently

Traditional teaching only tells students the ways of doing things. It is quite boring and has damaged students’ motivation and learning effect to a certain degree. But in case teaching methodology, nobody tells you how to do it, instead, you’ve got to think and create on your own, so as to make boring classes interesting and vivid. In case teaching methodology, communication between students can make them complement each other, promote their interpersonal communication ability on the one hand, and achieve the effect of inspiring them on the other hand.

Guide the Switch of Students’ Focus from Knowledge to Ability

Nowadays, managers all know that knowledge is not equal to ability, and knowledge should be converted into ability. Management itself emphasizes practice and benefit, if students blindly learn the knowledge on the textbooks by rote and neglect the cultivation of practical abilities, not only will their own development be extremely hindered, the enterprises they work for after graduation won’t benefit, either. Case teaching methodology is born and developed for this.

Emphasize Bilateral Communication

In traditional teaching methods, teachers would lecture and students would listen, but whether students have listened and how much they have understood remain unknown until the final tests. In addition, what they have learned is rigid knowledge. In case teaching methodology, students would first of all digest the case they get, and then look up various theoretical knowledge they regard as necessary. This has imperceptibly deepened their understanding of knowledge with students taking the initiative. After capturing this theoretical knowledge, they should also think in a prudent way, propose solutions to problems, which should be regarded as the sublimation of ability. Meanwhile, his answers are guided by teachers at any time, which also promotes the deepening of teachers’ reflection, so that they can complement new teaching content according to the different understandings of students. Bilateral teaching form has also posed higher requirements on teachers.
The Necessity of Introducing Case Teaching Methodology into the Tax Law Undergraduate Course of Nanchang Institute of Science and Technology

Case Teaching Methodology Can Boost Students’ Interest in Learning

Currently, traditional expository method is still adopted in the teaching of Tax Law undergraduate course in Nanchang Institute of Science and Technology. Teachers would echo what the books say. They are in charge of expounding, while students would keep notes. There is little interaction between teachers and students. Teachers have no idea about how much students have truly learned and the teaching effect. If case teaching methodology is introduced reasonably, students’ discussion on cases can activate the learning atmosphere of the classrooms while their motivation and activeness in learning can be moved. Through analysis of cases, students can solve practical problems while becoming more interested in the learning of Tax Law course.

Case Teaching Methodology Can Expand Students’ Horizon

In our daily life, we can always come into contact with a lot of tax categories in Tax Law course. For example, while we go shopping, the articles we buy contain value added tax and even excise, etc. Therefore, many cases of “Tax Law” come from our real life. Through discussion on cases of “Tax Law”, students can deepen their understanding of our social and economic life.

Improve Teachers’ Professional Qualities and Teaching Ability

Teachers adopting case teaching methodology need to carry out broad investigation to prepare cases used in classroom teaching before they can compile cases fit for teaching. In this process, teachers can also improve their professional qualities and teaching abilities. Schools should pay attention to the cultivation of “double-capability” teachers, encourage teachers of Tax Law course to make use of winter and summer vacations or their spare time to go to enterprises and tax departments for internship and practices and understand the status quo of tax work in relevant industries of the society and improve their own experimental teaching level and professional qualities through collecting original accounting and taxation resources.

References


