On the Application of Flipping Classroom in Teaching-Taking Tax Planning Teaching as an Example

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Abstract. Flipping classroom is a new teaching method, that is, the identity exchange between teachers and students, so that students can grasp the initiative of the classroom. In this way, students can get more real learning through practice. This paper expounds the concept of flip classroom, and then describes the advantages of flip Church in the teaching process. Emphasis is laid on the application of the flipped classroom teaching method in the teaching process of tax planning, and the design of teaching links in the classroom. Reversal classroom teaching can integrate tax accounting teaching resources well. Enhance the interaction between teachers and students. This can form good classroom feedback.

Introduction

With the continuous development of science and technology, some new network devices also provide different teaching modes for teachers. In the context of the Internet era, the flipped classroom teaching method came into being. This is a subversion of the traditional classroom teaching structure and process. This will lead to the change of teachers’ role in the classroom.

Overview of Flipping Classroom

Flip the classroom concept. Flipping classroom, also known as "classroom inversion", teachers adjust students’ learning time. Change the learning method of students’ passive acceptance of knowledge before. Change passivity into initiative. Teachers make some videos to let students learn before class. Classroom becomes a place for interaction between teachers and students and between students and students. The traditional teaching mode of tax planning is that teachers tell tax accounting knowledge in class and consolidate the knowledge points of the last lesson. Different from the traditional model, the flip classroom allows students to learn the relevant concepts of planning before class, and consolidate and internalize the new knowledge of planning in class. Flipping the classroom model is to create a relaxed learning atmosphere according to the development of the school. Enhance the interest of learning. Let the students be interested in the course of tax planning. And this enhances the self-discipline of students’ learning. It promotes the reform of tax planning curriculum in schools.

The Significance of Reversal Classroom Teaching Method in Tax Planning Teaching

Tax planning is one of the important subjects of accounting. Accountants can avoid tax reasonably according to tax planning, so that enterprises can reduce the corresponding tax burden and unnecessary expenditure. Tax planning course has a very strong logic and professionalism. In the process of teaching, teachers must improve the quality of teaching. Most teachers in our country are influenced by the traditional teaching thinking. Explaining this course is in accordance with the traditional teaching methods, classroom knowledge, and assignment of homework and so on. This teaching method is not conducive to students’ self-study ability. The flip classroom teaching method
is to make students become "masters" of the classroom, which can stimulate students’ interest in learning, so as to avoid making students feel that the course is very boring. Students can also find some cases for analysis after class, so that they can actively contact the course, to form their own subjective view of the course. This can achieve the goal of improving classroom efficiency. Therefore, when teaching tax planning course, teachers should use the flip classroom learning method to improve students’ interest in learning.

Measures of Reversing Classroom Teaching Method in Tax Planning Teaching

Overtur​n the classroom teaching method in the overall design of tax planning teaching. Tax planning is one of the compulsory courses of tax administration. Tax planning is closely related to tax law, which is why teachers spend a lot of time explaining tax law in class. This will waste most of the time on tax law. The time spent on teaching planning has become very little. The fundamental reason is that teachers explain too much about tax law knowledge. Explain the original students’ knowledge repeatedly and consolidate the knowledge of tax law recall. Reversal classroom teaching method is to design the course according to tax planning, and assign knowledge to students before class. Break the old teaching mode. Let the students study independently before class and share the results with you in class. The ultimate goal is to improve the quality of teaching.

Design of pre-class activities in tax planning teaching. Firstly, the teachers clarify the contents and teaching objectives of tax planning knowledge, and refine the tax planning module in the form of multimedia. Secondly, teachers should make PPT according to the detailed teaching objectives, and send students information about tax planning. At the same time, when making PPT, teachers should consider students’ active thinking ability. For example, "What's the difference between VAT and consumption tax", "the difference between small-scale taxpayers and general taxpayers" and so on. Teachers cultivate students’ ability to think independently by setting up tax planning problems. When students study before class, the teacher organizes a class learning group to send videos to the group leader and let the group leader organize the group members to download videos for learning. If students encounter obstacles and difficulties in their study after class, they can answer questions to students through the WeChat Group. At the same time, we can grasp the learning process and status of each group in real time, and summarize the problems reflected by students in class.

The design of class activities in tax planning teaching. Teachers should design the classroom in class. Firstly, the students are grouped and the group leader is selected. Before the class begins, the students should report the progress of their study. Secondly, according to the learning results reported by the group leader, we can make a spot check to grasp the situation of the students’ learning tax planning, as well as the students' learning difficulties. Then it focuses on explaining the difficulties. At the same time, teachers can arrange reasonably according to the difficulties of the course, and let students consolidate the relevant theory of tax planning with exercises. Finally, assignments and after-class learning tasks are reasonably arranged according to the teaching progress. Students will think with questions in class. Flipping the classroom teaching method solves the problem that students do not like to think, arouses students’ interest in learning, and improves the quality of teaching at the same time.

Construction of after-class learning platform for tax planning teaching. Tax planning course is a combination of theory and practice, so students can not fully grasp the relevant theory of tax operation only relying on self-study and classroom learning. In view of this situation, teachers can choose network platform or financial software as the learning platform of tax planning course. According to the setting of tax planning class hours, teachers constantly update the teaching content and learning materials on the learning platform, so as to facilitate students to log on to the platform to learn relevant knowledge in time after class, and rely on the software platform to complete assignments and teachers’ exchanges, etc. After the teacher logs on to the platform, he can also supervise and spot check the students’ downloading video and completing homework, and control the students' learning progress by means of students’ messages and questioning.
Suggestions on Reversing Classroom Teaching Method in Tax Planning Teaching

Pay attention to the setting of teaching module of tax planning. Before teaching, teachers should attach importance to the setting of teaching module of tax planning. According to the teaching objectives and contents, they should scientifically formulate teaching plans, focus on explaining and tax planning cases, and do a good job of linking up the logical content of relevant knowledge points, and produce corresponding PPT short film teaching. When making video clips, teachers can list all the knowledge points related to tax planning, which helps to improve students’ attention and enthusiasm for learning.

Establish a matching assessment system for tax planning teaching. Teachers break the traditional assessment model, and the traditional assessment model in our country is mainly based on the final examination. Under the model of flipping classroom teaching method, teachers can adopt a combination of qualitative and quantitative assessment methods to test students’ learning results from multiple perspectives and levels. First, the assessment of students’ classroom learning effects, such as questions, the perspective of thinking, and so on. Secondly, the assessment of students’ use of online learning platform learning, as well as the completion of homework. Thirdly, the assessment of students’ practice, such as filling out tax returns, participating in business practices, etc., will incorporate all the information of students into the assessment information.

Highlighting the key and difficult contents of teaching. For the practical application of tax planning knowledge, teachers focus on the interpretation of core knowledge, such as tax law, classification of tax law and tax system, and need to be explained in combination with contemporary policies, with targeted explanation. After the implementation of the policy of "business-to-business" in China, teachers should focus on explaining VAT and income tax, and other small taxes so that students can learn by themselves, and then cultivate their habit of thinking independently. In addition, teachers also need to explain the tax declaration process in depth, so that students can calculate the total amount of tax payable and VAT payable themselves in class, and fill in tax declaration forms, so as to enable students to grasp the knowledge of VAT and income tax, and constantly improve their practical ability. Finally, teachers should focus on strengthening the content of tax planning. When explaining the content of tax law and tax system, they should properly add the concept of tax planning, share tax planning skills, improve students’ practical ability of tax planning in the future, so as to make use of what they have learned.

Concluding Remarks

As the cradle of training students, schools must attach importance to the reform of curriculum teaching system and constantly optimize the construction of classroom teaching mode. As a new teaching method, flip-flop classroom teaching method can arouse students’ enthusiasm for learning, cultivate students’ ability to think actively and improve their practical ability. It is also more suitable for the teaching reform of tax knowledge.

References

