Research on the Internet Plus Promoting Tax Law Reform and Innovation in the Era of Big Data

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Abstract. In the era of big data, it is particularly necessary to use Internet plus technology to promote tax law teaching reform and innovation. This paper analyzes the current situation, points out the existing problems, and puts forward specific measures for Internet plus promoting tax reform and innovation in the era of big data, so as to facilitate the reform and development of tax law teaching in Chinese universities.

In the era of big data, with the rapid development of computer technology and the continuous improvement of Internet plus, people's lives have entered the information society. People are increasingly demanding information, big data has become a hot term, and infiltrate into various industries. Nowadays, science and technology are developed, big data information is unblocked, people communicate more closely, life is more convenient, big data is the product of high-tech era." Internet plus" is the new form of Internet development under the innovation, which promotes social and economic entities and becomes a platform for reform, innovation and development. Internet plus relying on Internet technology to integrate Internet and traditional industries, optimize production factors and restructure business models to achieve economic transformation and upgrading, give full play to the advantages of the Internet, upgrade industrial productivity and increase social wealth by upgrading industries. Through the characteristics of openness, equality and interaction, the Internet uses big data analysis to transform the traditional industrial model and enhance the power of economic development, so as to promote the healthy and rapid development of national economy [1]. Based on the background of Internet plus in the era of big data, this article discusses the development and innovation of tax law teaching reform in our country. It expects that the traditional tax law teaching mode can help students integrate new teaching and big data technology with the help of big data technology and Internet plus platform, and better train new talents suitable for the big data era. It is a contribution to the construction and economic development of "double first-class" in universities in China.

1. The Current Situation of Internet Plus Development in Big Data Era

As a developing, potential and efficient information base and information technology exchange center, Internet will have an important impact on international politics, economy, science and technology, education and even people's life. "Internet plus "is based on the Internet as a platform, relying on information and communication technology, integrating the Internet and all walks of life, and creating a new ecosystem in the new field. Internet plus education is not only to use Internet tools in the educational process, but to make the Internet and teaching deeply integrated, create new teaching mode, and inject new vitality and vigor into curriculum teaching. The development of informatization must be based on the construction of high-quality educational resources and informatization learning environment, guided by the innovation of educational ideas, and centered on the innovation of learning methods and educational models. Many educators have been studying the possibility of using the Internet to promote education since the emergence of the Internet [2]. From the emergence of procedural teaching method in the 1960s and 1970s to the rise of open curriculum resource movement in the 21st century, and then to the rapid development of MOOC, with the continuous optimization and upgrading of the Internet, online education has not stopped the pace of research and practice.

In the era of Internet plus, the impact of online education on traditional education has brought great challenges to the teaching mode [3]. At home and abroad, the combination of information technology and network resources is applied to the field of curriculum and teaching. The most prominent is flipped classroom, MOOC and micro class. As new things in the field of education, these three online education models have great prospects since their birth, especially in recent years, which has caused great changes in the field of education. Tax law is a very practical subject, and it is the core course of Taxation, finance and accounting. The course is divided into two parts: Tax substantive law and tax procedural law, especially tax substantive law. However, due to the characteristics of the tax law course itself: cumbersome content, timeliness, practicality and comprehensiveness, students feel great pressure in learning, lack of thorough understanding of policies, disconnection between theory and practice, and weak comprehensive treatment of problems. Due to the limited class hours, teachers can not completely help students solve their doubts, which lead to the decline of students' interest in the course. In the nearly 15 years of tax law teaching process, the teaching method has been constantly adjusted, from the initial "blackboard, chalk, teacher" single cramming mode to the present "case teaching" and "practice teaching" teacher-student interaction mode, which has achieved some results from the students' learning effect. In the face of new opportunities, new challenges and new problems, we must change the single face-to-face teaching mode, update the teaching design concept, innovate the teaching mode of tax law, and fragment the teaching content on the premise of structure. With the development of market economy, the improvement of taxpayers' awareness of tax payment, the improvement of tax law and the demand of taxpayers for tax agent talents, the importance of tax law teaching is becoming more and more prominent. We need to recognize the problems existing in the current tax law teaching, and reform and innovate the tax law teaching mode, so as to make the tax law teaching meet the needs of modern society.

2. Problems in the Teaching of Current Tax Law

2.1. The Teaching Mode Is Single and the Teaching Efficiency Is not High

In the tax law teaching course, blackboard writing and traditional multimedia teaching mode are adopted. The production form is single. In the teaching process, only the textbook knowledge is listed. The teaching process is mainly based on explanation, which makes students feel that the course is boring and their interest in tax law learning will be reduced. In the teaching, we focus on the relevant tax policies and regulations of various taxes, and lack of practical operation on the tax declaration process, which leads to the teaching content partial to theory and less practice, and cannot make students have the ability to solve practical problems. Therefore, in the era of big data, it is particularly important for students to collect relevant tax data, analyze Internet plus technology, analyze the state tax data, judge the economic situation and trend, and cultivate students' interest.

2.2. The Teaching Idea can't Meet the Students' Individual Needs

The syllabus of tax law requires teachers to focus on the explanation of tax substantive law in the teaching of tax law, and rarely consider all kinds of major taxes in a strategic way, which leads to a single link in the teaching of tax law. In addition, the class hours of tax law are limited, so we can only focus on the main taxes, including value-added tax, consumption tax and income tax. In the case of limited class hours, we will reduce the explanation of other small taxes, which makes students not fully grasp the tax knowledge and lack the ability to comprehensively use tax law knowledge to solve practical tax problems. Therefore, it is necessary to carry out tax law teaching reform, use big data knowledge, and comprehensively consider the relationship between various kinds of tax knowledge.

2.3. The Teaching Design of Tax Law Course Is Not Reasonable Enough

The teaching of tax law course is mainly to make students familiar with the main tax knowledge in daily life, and understand the situation of taxpayers' tax payment and tax collection by tax

authorities. Therefore, the design of tax law course needs to be highly practical and integrate theory with practice. However, in the current tax law course, there is a phenomenon of emphasizing theory over practice, and as a practice teaching base of school enterprise cooperation, there is not enough attention, which virtually weakens the students' practical ability and makes the students' theory and practice separated. Therefore, Internet plus technology can be introduced to enable students to conduct tax practice through network technology and simulation, and to grasp the tax operation links and enhance their personal capabilities.

2.4. The Improvement of Tax Professional Skills Is Not High

In the current tax law teaching mode, teachers are still the main body of classroom teaching, and students still passively receive tax law knowledge. Students can only simply calculate the tax amount of each tax type, can't deal with tax practice problems, and are not familiar with how to make tax declaration. This kind of teaching mode based on teaching leads to students' lack of creative thinking ability, low professional ability and professionalism, and they will be at a loss in the future tax work. Therefore, in the era of big data, the mastery of tax big data and the application of Internet technology are very important for the reform of tax law teaching methods and models.

3. Internet Plus Tax Law Reform and Innovation Mode Reform in the Era of Big Data.

3.1. Introducing Flipped Classroom into Tax Law Teaching

In the teaching of tax law, flipped classroom teaching method can be introduced into the classroom, and all kinds of tax law knowledge and tax types can be fragmented. After mastering each tax law knowledge point, scientific and reasonable teaching methods can be adopted, and big data knowledge can be used to string each knowledge point like a pearl, so as to form a coherent knowledge system and improve the actual effect of tax law teaching.

3.2. Constructing a New Teaching Mode of Tax Law Course

With the development of computer and network, the new teaching mode has a great impact on the traditional teaching mode, which puts forward higher requirements for teachers' tax law knowledge and requires heuristic teaching method. Teachers need to master the essence of the new teaching mode, improve their knowledge structure, and continuously improve the new teaching mode, so as to provide guarantee for creating a good teaching quality of tax law.

3.3. Optimize the Teaching Design Process of Tax Law Course

We should promote the application of big data and Internet information technology in teaching, change to the teaching mode focusing on the cultivation of ability and quality, carry out the learning mode of combining online and offline, use the network course platform to learn the high-quality courses of famous universities and teachers, encourage students to carry out autonomous learning, improve students' participation, and make students become the protagonists in the classroom, we can make the content of tax law course more intuitive, vivid and rich.

3.4. Promote the Innovative Integration of New Tax Law Teaching Mode

To actively change the traditional case teaching mode and promote the new teaching mode, teachers need to use the form of micro class to meet the personalized learning needs of students, collect case analysis through the network platform, strengthen the weak links of knowledge mastery, and improve the efficiency of classroom teaching. The virtual simulation experiment, practical operation and theoretical teaching are integrated to enhance students' tax operation ability.

3.5. Promoting the Reform of Tax Law Teaching Paradigm Driven by Big Data

With the rapid development of Internet plus, big data has become an important driving force for the reform of tax law in Colleges and universities. With big data, cloud computing, virtual reality and artificial intelligence and other new technologies began to promote in the field of tax law teaching. We continuously collect the data of tax law teaching process and results and form these data into

teaching big data, then we dig deeper and do multivariate analysis. With the operation of data flow in the classroom, the teaching chain began to form, and the big data driven tax teaching paradigm began to emerge in the universities.

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Reference

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