

Research on the Reform and Innovation of Tax Law in Universities Based on the Internet Plus Tax Reform under the Background of Big Data

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Abstract. In the era of big data, data has become a very important resource and wealth, and the development of higher education pays more and more attention to the application and promotion of big data. Based on the background of big data, this paper discusses the Internet plus tax reform to promote the reform and innovation of tax law in Colleges and universities, analyzes the existing problems and puts forward reform measures, so as to promote the integration of big data and tax law education in universities and colleges in China.

1. Based on the Analysis of the Background of Big Data and Internet Plus

We have entered the era of big data, and data has become an important resource. McKinsey, a world-famous consulting company, first proposed the arrival of the era of "big data". Omnipresent internet, data and knowledge promote the ubiquitous innovation. The evolution of digital intelligence and intelligence has promoted the development of Internet +. The development of artificial intelligence and neural network technology, as well as unmanned aerial vehicles, unmanned vehicles and intelligent wearable devices, promote the subversive development of people's existing social economy, lifestyle, industrial mode and cooperation form.

Internet plus is the practical achievement of Internet thinking, promoting the evolution of economic form, promoting the vitality of social economic entities, and providing a good network platform for reform, innovation and development^[1]. The Internet plus is essentially the "Internet plus all traditional industries", making use of information and communication technology and Internet platform to make the Internet merge with traditional industries and create new development ecology. Under the background of "nationwide entrepreneurship", the integration of enterprises and the Internet has created the "Internet plus" form. The trend of Internet plus is the outbreak of the "Internet plus" mode and the "breaking and standing" of traditional enterprises.

Under such circumstances, the teaching of universities must adapt to the ecology of big data and Internet plus, and actively integrate into the Internet plus, actively promote the digitalized development of tax law education in Colleges and universities. This is also the trend of the development of tax law teaching and innovation in our universities.

2. Analysis on the Characteristics of Tax Law Course

2.1. Integrity

From the perspective of the whole system of tax law, it involves the knowledge system of tax characteristics, taxpayers, tax scope, tax rate and related accounting methods^[2]. It seems that each tax type is isolated, but in fact it is closely linked. Value added tax and business tax are closely linked by replacing business tax with value-added tax; Value added tax and consumption tax, on the basis of universal value-added tax, choose some goods to collect consumption tax and so on. In the teaching of tax law, we should take the tax as a whole and make a comprehensive understanding of all kinds of taxes, so as to fully understand the integrity of all kinds of taxes.

2.2. Comprehensive

Tax law is a comprehensive subject, involving tax, finance, accounting, finance and other multi-disciplinary knowledge system. This requires students to comprehensively grasp the knowledge of various related disciplines. Teachers should also integrate the characteristics of various disciplines to explain. Tax law knowledge involves tax principles, basic tax system, tax object, tax rate, calculation, collection management, legal responsibility and dispute resolution. Therefore, tax law is a comprehensive subject.

2.3. Timeliness

Tax is an important policy tool of national macro-control, tax laws and regulations will be adjusted with the development of national economy, because tax is for the economy, tax law must be adjusted and updated in different periods with the development of economy. Changes in tax policies and regulations also require timely updating of tax textbooks and adjustment in line with the actual situation. These adjustments, of course, are inseparable from the statistics and summary of big data, which makes tax calculation more convenient and fast.

3. The Significance of Promoting the Reform and Innovation of Tax Law Teaching in Colleges and Universities

3.1. It Is Helpful to Improve the Comprehensive Quality of Tax Law Talents

The aim of talent training in Colleges and universities in China is to train modern and professional talents which are in line with the development of the times^[3]. The traditional tax law curriculum content cannot meet the requirements of the accounting personnel in the information age. Therefore, the construction of tax law curriculum in the talent training mode of colleges and universities in China is conducive to enriching the connotation of the tax curriculum. It is helpful to improve the content of the course according to the update of the relevant national tax law system in recent years, and to achieve the steady improvement of its comprehensive quality level by enriching the era and overall nature of talent training.

3.2. It Is Conducive to Promoting the Overall Construction of Tax Law Discipline

Tax law is one of the important courses in the training of talents in commercial colleges in China. Its theoretical structure and practical teaching methods are not perfect yet. The teaching and feedback of the courses in Colleges and universities is one of the fundamental driving forces to enrich the content of tax law courses and accelerate the construction of disciplines. Therefore, the construction of tax law curriculum under the mode of commercial talents training will help us better understand the problems and shortcomings of tax law curriculum in the teaching process, promote the development of tax law to the direction of times, practice and science, and finally accelerate the whole progress of tax law discipline construction.

3.3. It Is Conducive to the Realization of the Development Goal of Tax Law Reform

The goal of tax curriculum construction is to train more tax practitioners who meet the requirements of market development, and solve the tax risks and tax problems faced by various industries and enterprises in the process of development. The application of the talent training mode of business science is a supplement and perfection to the strategic development goal of tax law. We need to promote the reform of tax teaching mode and increase guidance in the implementation and implementation of tax reform. These are all conducive to the integration of tax curriculum and practice, reduce the development disjunction caused by poor information and less practice, and better achieve the development goal of tax law teaching strategy.

3.4. Promoting the Construction of Teaching Material System Is Conducive to Building High Quality Courses of Tax Law

The level optimization and renewal integration of the content of the teaching materials will be the

key point of the future construction. In view of the optimization of the teaching material content, the teachers of colleges and universities should set up the teaching concept of "facing the future" and fully stimulate the enthusiasm of students' learning. We should pay special attention to the first class, combine the specialty and practice, analyze the importance of course learning from the aspects of "theoretical research", "work promotion" and "professional examination", and comprehensively comb the teaching material system, let students stand in the overall perspective, understand the outline of tax law and stimulate learning initiative from the perspective of applied knowledge construction. We optimize the content of teaching materials systematically through heuristic thinking. In content construction, we should connect the knowledge of textbooks with the actual life, and introduce the scene in the course opening. According to the important knowledge chapters, set up situational thinking questions, and train students' ability to use theoretical knowledge and analyze and solve practical problems. The design after chapter represents exercises and comprehensive case problems, which makes students master the knowledge of this chapter more systematically. The design of exercises should also be from shallow to deep and step by step, so that students can consolidate the knowledge framework. On the basis of theoretical study, teachers can use the teaching network resources to set up practical links, so that students can simulate the enterprise tax reporting system, master the process of state tax and local tax declaration in practice, so as to consolidate basic knowledge and enhance the interest of learning.

3.5. Opening Up Online Channels of Tax Law Classroom Is Conducive to the Realization of Three-Dimensional Development of Tax Law Teaching Mode

The continuous development of multimedia information technology and the comprehensive popularization of mobile Internet equipment provide hardware and technical support for the optimization and innovation of classroom teaching mode in Colleges and universities in China. Teachers in Colleges and universities can classify the teaching contents of tax law in modules based on the framework of curriculum outline design, and divide the content of tax law into basic concepts, classifications, accounting of different tax categories, tax planning and tax policies. According to the internal logic of knowledge points, based on the key points, difficulties and doubts of each sub module, we design corresponding teaching resources such as teaching video, courseware, case, homework, etc. We can reasonably allocate the extracurricular teaching and in class teaching tasks. Teachers can arrange the tasks in the field of extracurricular teaching in advance. Students can watch micro curriculum videos, courseware and cases according to the task arrangement, and carry out extracurricular practice activities, and send their ideas and doubts to teachers through the network platform. Teachers arrange teaching in class according to their feedback content, so as to realize online and offline effective interaction of tax law courses in Colleges and universities, and comprehensively build a new three-dimensional classroom model. Students prepare relevant knowledge according to the key points, and if they have spare time, they can deepen the understanding of the course with MOOCS. The teacher only tells the students what they want to master next time. It is their own business to learn them. In the classroom, combining with teachers' own research fields, using scientific research to feedback teaching, and combining with current international tax hot events, teachers can guide students to conduct classroom group discussion, lecture report and even debate competition, and cultivate students' thinking and learning ability.

4. Problems in the Teaching Mode of Tax Law Course

4.1. It Can't Match the Needs of Big Data Driven Teaching Paradigm

In the era of big data, with the rapid development of information technology, tax law courses need to conduct research and analysis, and combined with the needs of enterprises, carry out targeted teaching for students, and do a good job in classified training. We should strengthen the teaching reform of tax law courses, actively promote the teaching reform of MOOC micro class, mobile class and tax law online class, screen a large number of tax law data resources in the network, and enhance the charm of tax law online course and traditional classroom teaching.

4.2. The Acceptance of the Teaching Reform Mode of Tax Law Course Is Not High

With the rapid development of big data, the teaching reform in Colleges and universities is imperative. The traditional teaching mode is mainly teaching, fixed location and fixed teaching materials, and the implementation of "indoctrination" teaching method, which is difficult to mobilize the enthusiasm of students. It is difficult for students to form the concept of reform and innovation. The talents trained by traditional teaching are not differentiated, and do not have the spirit of exploration and innovation ability. Therefore, we need to actively promote the new teaching reform mode, so that teachers and students can gradually accept.

4.3. Tax Law Teaching Mode Does Not Adapt to the Development of Big Data Era

In college education, scientific research ability is generally valued, while teaching ability is easily ignored. In the era of big data, advanced teaching technology has entered the campus. The traditional teaching mode can hardly adapt to the development of this era of big data. The Internet plus teaching mode and network teaching platform of university students' service platform, Moore, video lesson, virtual classroom, etc. are being gradually promoted. Teachers need to carry out advanced training in tax law courses. We avoid the disconnection between advanced technology and teaching practice, and promote the transformation of traditional teaching paradigm to data-driven teaching paradigm.

5. Under the Background of Big Data, Internet Plus Tax Reform Promotes Tax Law Teaching Reform

5.1. Establishing a New Teaching Concept of Tax Law

Seeking the reform of tax law teaching method in Colleges and universities is not only a problem of method and technology, but also a change of educational concept. The university often holds seminars on the transformation of educational ideas and invites well-known experts in education to make special reports and lectures, so as to promote the transformation of teachers' ideas and broaden new ideas for running higher education. We promote the cultivation of innovative talents, actively deepen the teaching reform of higher education, and lead teachers to promote the integrated development of big data and tax law teaching reform.

5.2. Construction of Tax Law Big Data Network Teaching Platform

With the development of economy, tax law is becoming more and more important. Tax law course has strong practicality and attaches importance to practical operation. Under the background of big data, teachers' accurate teaching cannot do without the support of network platform. They can actively use big data to build network teaching platforms such as smart classroom, and explore the network course learning and flipped classroom teaching mode of tax law through courseware, video, online class and other modes.

5.3. Carrying Out Project Teaching Method in the Teaching Reform of Tax Law in Colleges and Universities

Tax law project teaching method is a new teaching method with task driven as the core. In the course of tax law teaching, college teachers can design teaching projects according to the working scenes of enterprise tax business. Big data provides a new environment and means for modern teaching. Through the project teaching method, the combination of theory and practice, the combination of curriculum and work, the combination of classroom and training room can be realized, so as to improve students' ability to use tax law knowledge to solve practical problems.

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Reference

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