

Research on Case Construction Strategies for Tax Law Courses in Colleges and Universities under Curriculum Perspective

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Abstract: The course mainly refers to the ideological and political education activities carried out with the help of general and specialized courses, aiming to build a new curriculum system by tapping the resources contained in general and specialized courses, and to form a whole process, all-round, all-people-education situation. However, in the process of constructing courses in applied undergraduate colleges and universities, there are problems at the levels of ability, moral education awareness and resource excavation, which are difficult to meet the requirements of the development of the times for colleges and universities to cultivate applied, composite and practice-oriented talents. In this regard, this paper takes the tax law course as an example, explores the connotation and characteristics of the course, clarifies the problems of course construction, and proposes the corresponding implementation path.

Keywords: Applied Undergraduate Colleges and Universities; Courses; Tax Law Course

1. The Necessity of Carrying out Courses in the Tax Law Curriculum

Guidelines for the Construction of Higher School Curriculum proposed to “carry out in-depth education on the rule of law and the Constitution”. Rule of law education, the concept of law in-depth ideology, that is not only to know the law and understand the law, but also to use the law, and even think about the law, especially on some temporary regulations have not yet been legislated. With the in-depth development of the economic system reform and the continuous optimization of the industrial structure and consumption composition, the relevant laws and regulations of the tax system should be adjusted and improved, so as to play its function and assume the corresponding responsibility, thus promoting the high-quality development of the economy. While teaching students to learn the relevant laws and regulations, we guide them to think about “how to be better and how to change”. Because only when they learn, they will think, and only then will they find the loopholes. Complement each other, each other's achievements.

2. Design Ideas of Tax Law Course

The tax law course under the curriculum perspective is to integrate the elements into the various knowledge points of tax law, that is to say, in the classroom is not only the teacher to the students for the transmission of knowledge, but more importantly, the cultivation of competence, in fact, is the teacher's values invisibly transmitted to the students. So that students subconsciously integrate the values into the ability, and this value is the so-called “elements”. Therefore, it is necessary for the teacher in the preparation of the lesson or in ordinary life to actively think about the elements of the tax law knowledge points in the embodiment of the more important is to be intuitive or straightforward to tell the students to minimize the ambiguity of the value of the tendency to achieve the value of the students to achieve a positive impact on the value of upward, ideological drive. How should the teaching design of tax law be carried out to achieve the perfect combination of boring and complicated knowledge points and elements, the author suggests that it may be worthwhile to talk about each tax in the form of case lectures. Tax law has 18 tax types, the big tax value-added tax, consumption tax and income tax, the rest of the sporadic

for the small tax. Then first think about each tax element of the performance point by point, looking for its most “luminous” most prominent angle, and then as a breakthrough, to the students to pass to the value of the ability to give “value” to students. Specific course design ideas are as follows: to introduce knowledge in the form of specific cases; to do a specific analysis of the case, guiding students to find the most “luminous” angle; to throw out the discussion questions, to further determine the direction; next, to guide the students to seek a solution to the set angle of the idea; and finally, to summarize. Based on the above ideas, the author takes two major taxes as an example, taps its “flash point” and builds cases for the course.

3. Case Teaching in Tax Law Classroom

Based on the above ideas, the author takes two major taxes as examples, taps its “flash point”, and builds cases for the course.

3.1 Consumption Tax

Knowledge introduction: Qianlong repair “Siku Quanshu”, the main technique is “prohibited in the levy”. In the name of book repair to collect books from a wide range of book collectors, originally declared that after repairing the book will be returned, but after checking some books, found that some have “against the language of the dynasty”. Measures taken: on the one hand, “all destroyed”, and even sent word to the provinces to ban, there are private collection of punishment; on the other hand, is the “books of the change”. According to historical records, due to the ban on books destroyed about 13600 volumes, more than 170 kinds of engraved version of more than 80,000 pieces. In addition to the burning of private collections, the Qing court also carried out a systematic destruction of the Ming dynasty archives, no less than 10 million Ming dynasty archives were all destroyed. Therefore, “banning in levying”, through the levy of books to ban, to achieve the purpose of clamping down on the idea.

Consumption tax focuses on regulation and is usually levied on consumer goods that are not conducive to health, and there are currently fifteen tax items.

Since the 1994 tax system reform, the promulgation of the Provisional Regulations of the People's Republic of China on Consumption Tax and the establishment of 11 consumption tax items marked the independent formation of consumption tax. During the past 25 years, the scope of the tax has been adjusted several times, and the changes in the scope can be interpreted as follows: the inclusion of the tax in the scope of the tax is a “ban on the tax”, which restricts the consumption; and the abolition of the tax indicates that it no longer restricts or promotes the consumption instead.

Despite many rounds of reforms, the current consumption tax only plays a limited regulatory role.

3.2 Case Study

Take cigarettes as an example. As we all know, the cigarette tax is high, the state not only in the production of excise tax, but also deliberately in the wholesale segment of an additional excise tax, in order to “ban in the levy”. But the effect is that there are still a large number of old smokers and new smokers who keep joining. It is true that there are cases of people trying to quit smoking, or have successfully quit smoking, but their reasons for quitting are mostly due to health factors, rather than the “ban on the levy” of the excise tax.

Throwing out the discussion question: why don't people see a consumption tax? What limits the regulatory effect of excise taxes?

Lead the discussion: the root cause is because consumption tax is in-price tax, can not do direct tax impact on consumers, thus weakening the effect of its restriction of consumption. This is the “tax salience” in behavioral economics, which refers to the degree of visibility of the tax to taxpayers. Liu Hua et al. pointed out in 2015 through empirical analysis that the tax prominence of consumption tax is lower than that of personal income tax, so people will be very concerned about how much personal tax they pay when they pay wages and labor compensation. This situation is related to China's current consumption tax policy. On the one hand, the consumption tax is in-price tax, cigarettes from the price from the amount of composite levy, and production, sales and retail double link payment, it is difficult to determine a pack of cigarettes contained in the specific amount of consumption tax tax; on the other hand, retail, the price and the tax is not listed separately, so consumers are not clear about how much they actually paid the consumption tax. Therefore, China's current consumption tax is characterized by

its hidden nature, which greatly restricts the regulatory role that it should have assumed.

If the consumption tax wants to effectively guide consumption, the most important prerequisite is to “enter the price tag”, so that consumers clearly know how much consumption tax they have paid for cigarettes, and then consciously consider whether to reduce such consumption.

Therefore, it is recommended that the consumption tax be “labeled” in the hope that it will play a “ban on the levy” more powerful regulatory effect.

4. Concluding Remarks

In this lesson, we have learned the history and development of consumption tax, deeply understood the positioning and expectation of the state on consumption tax, and also clearly realized that there are still some problems with consumption tax. At present, the consumption tax is implemented by the Provisional Regulations of the People's Republic of China on Consumption Tax, but on December 04, 2019, the Ministry of Finance and the State Administration of Taxation jointly issued a notice on the public solicitation of opinions on the Law of the People's Republic of China on Consumption Tax (Draft for Opinion), in order to improve the legal system of taxation, increase the degree of public participation in the legislation, and deepen the knowledge of the concept of the rule of law and the principle of the rule of law, The purpose is to improve the tax law system, increase public participation in legislation, and deepen the knowledge of the concept of the rule of law, the principles of the rule of law, and important legal concepts. We, the college students of the new era, should also have the awareness of participation, and first of all, we should learn the existing regulations, and refer to the information, analyze, analogize and learn from them, and firmly establish the concept of the rule of law in the study and discussion.

5. Conclusion

The difference between this kind of course and traditional lectures is that this class is a class with “soul” and “temperature”, which can make students empathize with each other. Fully mobilize the enthusiasm of learning, so that students actively participate in the formulation of the law in the thinking, and more will produce a sense of responsibility of the protagonist. As a result, in the daily life of learning, students will consciously refer to the law, the use of the rule of law thinking and the rule of law to protect their rights, participate in public affairs, resolve conflicts and disputes. This is the “temperature” of this lesson.

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