

# ***Teaching Practice of Tax Law Course Based on BOPPPS Teaching Model—Taking Yuncheng University as an Example***

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**Abstract:** In order to complete the fundamental task of establishing moral education in local undergraduate colleges and universities with high quality, the tax law course, as a core professional course of economics and management, actively explores the teaching reform under the BOPPPS teaching mode and achieves remarkable results. In its teaching practice, it overcomes the current teaching difficulties, realizes the teaching objectives of pre-course enlightenment, in-course internalization and post-course transformation through scientific and reasonable teaching link design, ensures the close correspondence between teaching objectives and teaching contents, effectively improves the quality of tax specialist training, and also provides new ideas for the future teaching reform of tax law and other professional courses.

## **1. Introduction**

In recent years, in order to meet the needs of national economic development, industrial upgrading, optimizing tax system and meeting specific economic and social challenges, China's tax policy has undergone a series of changes, aiming at optimizing China's tax structure, promoting economic transformation and upgrading, and enhancing overall competitiveness. For example, the adjustment of the value-added tax rate of small and medium-sized enterprises, the tax reduction and fee reduction of low corporate income tax rate and low tax base, the industry support of low corporate income tax rate and R&D expenses deduction of high-tech enterprises, the special additional deduction of personal income tax, the increase of infant care under 3 years old, and the improvement of the three deduction standards of "respecting the elderly and loving the young".

As a legal form of taxation, tax law is produced to regulate and adjust the tax relationship. Studying the knowledge of tax law seriously by college students will not only help to better understand the country's fiscal policy and tax system, but also help to cultivate students' ability to solve tax problems and pay taxes according to law. Although tax law is an interdisciplinary subject, the teaching of tax law course in financial management major is obviously different from that in law major, which is different from the boring and tedious explanation of legal provisions, and the course pays more attention to the handling and application of tax-related business.

## **2. Overview of Tax Law Course**

### **2.1 Course Introduction**

Tax law is a professional core course of financial management specialty, which is offered in the fourth semester of undergraduate teaching, with a total of 64 hours. The prerequisite courses include basic accounting, financial accounting and economic law, which lays the foundation for subsequent tax accounting and tax planning. The content of the tax law course includes the basic theory of tax law and the relevant provisions and calculations of 18 taxes in China, and there are many and miscellaneous knowledge points. Therefore, it is necessary to grasp the aspects, lines and points of tax-related knowledge in the teaching content of the seven chapters of the tax law course. The introduction chapter helps students sort out the basic elements of tax law and the logical relationship between them, that is, the tax-related ideas of tax subject-tax object-applicable tax rate-tax base determination-tax amount calculation-tax collection management. The specific taxes in the last six chapters are based on.

### **2.2 Teaching objectives**

#### **2.2.1 Knowledge transfer**

This course focuses on understanding the basic concept, classification and principle of tax law, clarifying the different elements of each tax, helping students to establish a preliminary understanding of tax law, understanding the main relationship of tax, the scope of tax objects and related tax preferences in teaching.

#### **2.2.2 Ability training**

This course guides scholars to master the tax base and tax calculation methods of different taxes and the basic principles of tax calculation; Cultivate students' ability to analyze and solve problems in tax law, solve practical tax problems through case analysis and practice, and improve students' comprehensive quality and practical application ability; With the help of modern analytical tools, we can learn independently and form professional sensitivity for in-depth research and innovation.

#### **2.2.3 Value Shaping**

In the teaching process of this course, ideological and political contents are skillfully integrated into the teaching process to guide students to establish a correct consumption concept; We need to clarify the content and relationship between China's tax substantive law and tax procedural law; We need to combine the theory of tax law with the actual situation of China, help students to establish a correct three views and realize moral education.

### **2.3 Difficulties in the teaching of tax law course**

#### **2.3.1 The course content is complex and frequently updated**

As a whole, the content of the tax law course focuses on the teaching of value-added tax, enterprise income tax, personal income tax and consumption tax on commodity circulation, and land value-added tax involving the calculation of multiple taxes. Each tax has its own unique elements, tax calculation methods, tax preferences, reduction and exemption policies and declaration points, which not only requires students to understand and understand the original intention of relevant regulations and national legislation, but also needs to master accurate tax-related business tax calculation. Most

students are prone to be afraid of many and miscellaneous knowledge points, and the national economic development trend and demand change cause the relevant tax laws to change every year. On the one hand, teachers need to improve their professional quality, always pay attention to the updated contents of tax laws and integrate them into the existing curriculum system, on the other hand, they need to enrich classroom design, adopt diversified teaching methods to increase the interest and interaction of the classroom, and truly realize "student-centered" teaching<sup>[1]</sup>.

### 2.3.2 Students' practical ability is weak

When teaching tax law, teachers usually explain basic concepts with typical examples to cultivate students' ability from theory to practice. However, the reality is that students have a good grasp of simple typical examples, but there will be random collocation of cross-chapter and complex typical examples, and their understanding is not thorough enough, and their flexible application level is limited. Because tax law is both theoretical and normative in law and practical and operational in economics, it is also a compulsory course for junior and intermediate accountants, certified public accountants and tax agents in China. Under the teaching principle of combining theory with practice, the content of the course should be taught by making full use of network resources and the second classroom, by organizing simulated tax returns, game discussions between taxpayers and tax collectors, inviting tax experts to give lectures, and enterprise comprehensive skills competition in fiscal and taxation management. Let students get more contact with practical work and enhance their practical ability, so as to improve students' induction and generalization of empirical materials, and then rise to self-theory and realize the stage from practice to theory.

### 2.3.3 The integration of ideological and political content is not deep enough

As an interdisciplinary subject with law, tax law itself contains rich ideological and political education materials, and almost every link contains the potential of ideological and political education<sup>[2]</sup>. The key lies in how to skillfully integrate these ideological and political contents into the three core dimensions of knowledge imparting, ability training and value shaping in tax law teaching, and build a comprehensive and systematic teaching framework, instead of simply teaching professional knowledge such as tax laws and regulations, policy interpretation and tax planning, and emphasizing the cultivation of tax awareness according to law and deeper social responsibility. Now, by digging deep into our country's major policies and ideas of governing the country, and looking for the internal relationship between tax law provisions and ideological and political elements, we have arranged the trinity teaching content of tax law course. See Table 1 for details.

Table 1: Trinity teaching content arrangement of tax law course.

Chapter	Integration point of ideological and political education in curriculum	Knowledge transfer	Ability training	Value shaping
Overview of tax law	Tax significance; Tax and tax law system; Criminal law treatment of star tax evasion	Connotation, extension and basic elements of tax law	The influence of different laws and different tax rates	Governing the country according to law, constitutional spirit, professional ethics, honesty and common prosperity
Value-added	Public welfare	Element content,	Value-added tax	Healthy and

tax	enterprises give away goods free of charge; Fenjiu history; Preferential treatment during epidemic period	special sales behavior, input tax transfer, tax payable	payment, tax-related special sales behavior, tax exemption and refund	sustainable development of market economy, traditional culture and patriotism
Business income tax	Taxpayer identity distinction; Tax rate difference; R&D plus deduction; Deduction limit; Environmental protection concessions	Element content, pre-tax deduction, adjustment items and tax payable	Interpretation of income tax deduction items, enterprise income tax payment and preferential terms	Four self-confident, supportive, innovative, high-quality and beautiful China
Individual income tax	Determination of special additional deduction for middle-aged "stressed" couples; "yin and yang contract"	Elements, income, tax payable	Personal income tax payment, induction of two identities and nine income taxes	Four self-confidence, reducing taxes and fees, common prosperity, honesty and trustworthiness
Consumption tax	Firecrackers, tobacco and alcohol damage the environment and health.	Element content, tax payable in different links, tax deduction.	Consumption tax paid, tax payment, speculation and induction	Environment-friendly and resource-saving society, green development concept and rational consumption concept
Increment tax on land value	The development course of real estate industry and the role of economic pillar	Elements, deduction items and tax payable.	Deduction items, tax payment and induction	Law-abiding and common prosperity
Other taxes	Sino-US trade war; Multicolored salt lake; Housing preference	Basic principles, design logic, tax payable	Self-study, interpretation and induction	Win-win cooperation, national self-confidence and pride, green water and green mountains, overall situation consciousness and people-oriented.

When integrating ideological and political contents, the course of tax law should pay attention to value orientation, put the knowledge of tax law into the national economy and development strategy, fully explore the human nature consideration, value concern and system orientation behind tax laws and regulations, and cultivate students' national feelings and awareness of the rule of law; Professional ethics, combined with the characteristics of tax law course, pays attention to cultivating students' professional character of honesty and trustworthiness, law-abiding, and the mentality of giving back to society and being grateful for possession; Comprehensive literacy, through the study of tax law

course, improve students' legal literacy, economic literacy and comprehensive literacy, and lay a solid foundation for their future career. Teachers set up a full-cycle teaching quality assurance system by defining ideological and political objectives, excavating ideological and political elements, innovating teaching methods, and strengthening practical links, including personnel training programs, curriculum outlines, curriculum plans, curriculum systems, etc., so as to ensure that students can master the professional knowledge of tax law and deeply understand the ideological and political values behind it, such as the concept of rule of law and social responsibility, so as to cultivate compound talents with both professional skills and noble morality.

### **3. Exploration on the Teaching Reform of Tax Law Course Based on BOPPPS Teaching Mode**

#### **3.1 Curriculum reform design ideas**

##### **3.1.1 Pre-test part**

In order to understand students' mastery of basic concepts, the preview effect is evaluated by setting a quiz or questionnaire, and the follow-up teaching rhythm and content are adjusted in time according to the feedback.

##### **3.1.2 Objective part**

The main contents of teaching are clearly listed in the multimedia PPT courseware or the rain classroom instruction, so that students can clearly understand the teaching objectives and requirements of this course, and clearly understand the contents, methods and abilities that they can master in course learning, so as to effectively plan their learning tasks.

##### **3.1.3 Bridge-in part**

At the beginning of classroom teaching, the corresponding situation of the course is created by using online video resources, news reports related to tax law, the latest tax policy and reform direction, and tax law cases close to life, so as to stimulate students' curiosity about knowledge and guide them to enter the student state quickly<sup>[3]</sup>.

##### **3.1.4 Participatory learning part**

Task-driven teaching of different taxes can be adopted, and different tax elements can be used to string tax-related behaviors into ideas of what to pay, how much to pay and how to pay taxes. Interlocking questions can be set up in the classroom to guide students to actively think and analyze and solve.

##### **3.1.5 Post-test part**

In order to test the students' mastery of the knowledge they have learned, the specific question types and difficulty levels follow the principles from simple single choice, multiple choice and judgment to complex case analysis and comprehensive questions by setting enterprise tax related example training exercises. On the one hand, it is conducive to evaluating the achievement of teaching objectives, and on the other hand, it avoids students' fear of difficulties and resistance.

##### **3.1.6 Summary section**

At the end of the chapter, by reviewing and summarizing the main knowledge points and key and difficult points, ideological and political thoughts are integrated into it, completing the framework

sorting of the entire chapter content and the exchange of ideological and political theory experiences. Finally, through student note taking and self-made logical thinking maps, the learning effect is consolidated and the ideological and moral construction is strengthened, completing the routine teaching tasks. Based on this, the teaching reform of tax law courses can truly achieve "student-centered" teaching, enabling students to gradually master tax law knowledge and skills, correctly understand national tax policies and development trends, establish correct values, and achieve the fundamental task of moral education and talent cultivation.

## 3.2 Specific implementation of curriculum reform

### 3.2.1 Pre-class stage

#### (1) Pre-test

The purpose of setting up four short answer questions by using the "Rain Classroom Platform" is to grasp the students' preview, and guide students to pay attention to the deduction method, specific amount and the influence on tax calculation of special additional deduction, so as to adjust the explanation of subsequent offline content in time.

#### (2) Objective

In the teaching of this course, teachers should not only guide academics to understand the basic concepts of special additional deduction of personal income tax, but also cover specific deduction items such as children's education, continuing education, serious illness medical treatment, housing loan interest, housing rent, nursing expenses for the elderly and infants, guide academics to understand the declaration methods and time requirements, pay attention to policy updates and changes, and ensure that the declaration meets the latest regulations. This teaching released the trinity teaching goal through the rain classroom.

### 3.2.2 Middle stage of class

#### (1) Bridge-in

Starting from the three management principles of personal income tax (fairness, reasonableness, benefit to people's livelihood and simplicity), this introduction points out the changes in the implementation of the new tax system (taxation method, tax rate structure and special additional deduction), thus leading to seven specific special additional deductions. In the classroom, students can not only deeply understand the policy intention and social value behind the tax law provisions, but also establish correct values invisibly, enhance their sense of social responsibility, and cultivate students' sense of integrity and the spirit of the rule of law<sup>[4]</sup>.

#### (2) Participatory learning

Special additional deduction allows taxpayers to deduct the corresponding expenses from their income according to certain standards when declaring individual taxes, thus reducing the tax payable. This part combines the learning objectives, adheres to the "student-centered" teaching philosophy, and connects the old knowledge (starting point, special items and other deductions) with the new knowledge (special items added) to calculate the tax base and tax amount, paying attention to students' needs and feedback in time, and adjusting teaching methods and strategies. The first part explains the amount determination, deduction object, deduction method, retention and reference materials of each special additional deduction through seven modules, and then determines the amount of special additional deduction for taxpayers in a tax year<sup>[5]</sup>.

In order to attract students' attention, this part can be interspersed with small video explanations and sitcoms of different deduction items, with examples analysis and answering questions, and encourage students to participate in the classroom teaching process by creating a relaxed and free

atmosphere. In the second part, a group is set up to discuss the determination of special additional deduction for taxpayers in different families and the calculation of tax payable. For example, for the seven statutory special additional deductions, how many can be deducted at most in real life? What is the reason? The third part carries out practical training for the comprehensive Application of special additional deduction, including where, how and when to fill in the special additional deduction in the tax app. Here, taking the taxpayer's tax declaration with an intermediate financial accounting certificate in a certain year as an example (the time of this special additional deduction is selected in the final settlement stage), the task-driven teaching is adopted, so that students can understand the influence on the specific tax calculation (whether to pay taxes or refund taxes and the specific amount) on the basis of finding out the special additional deduction.

Through the three-part study, students can intuitively feel the formulation and implementation of the special additional deduction policy, which reflects the country's concern and solution to people's livelihood issues, helps to reduce personal tax burden, narrow the gap between the rich and the poor, and promote social fairness and harmony. Special additional deduction items such as children's education, continuing education, infant care and support for the elderly reflect the importance attached to family education and care for infants and the elderly, which is helpful to carry forward the traditional virtues of the Chinese nation.

### 3.2.3 After-school stage

#### (1) Post-test

The online teaching of the course adopts the rain classroom platform. By setting objective questions (single-choice, multiple-choice and true-false questions), the teacher examines the students' absorption of special additional deduction methods, amounts and other knowledge, analyzes common and difficult questions in a unified way, and answers individual questions one by one.

#### (2) Summary

In the completion of the teaching of this course, the interest rain classroom platform collates and submits the logical mind map of this section, indicating the content of special additional deduction, the difference and connection with special deduction and threshold, the position and function of the tax payable calculation formula, and detailing the students' mastery of the above knowledge points.

## 4. The effectiveness of the implementation of educational reform

The Department of Economics and Management of Yuncheng University has carried out the teaching reform practice of tax law course based on BOPPPS teaching mode for 114 students in two parallel classes of financial management major in grade 2022. The classroom situation is that each class has sent 28 classroom activities, tested 7 sets of question banks, with a total of 385 questions, 7 tests before and after class, with a total of 145 questions, 7 chapters' logical mind maps, 4 quizzes, 1 classroom flip, and 5 group reports, with interaction between teachers and students. The comparison data with the tax law scores of 114 people in the previous session is shown in Figure 1.

The good rate and medium rate increased by 15.79% and 7% respectively, and the unqualified rate was greatly alleviated, reducing by 19.3%. Through the questionnaire survey of teaching satisfaction based on BOPPPS optimization mode, it is found that the students of grade 2022 think that the post-test link in BOPPPS optimization mode is the most helpful for learning, 83.33% think that BOPPPS optimization mode can stimulate learning interest, 82.54% think that BOPPPS optimization mode can improve learning efficiency, and 95.24% think that studying tax law course is very beneficial to their future employment. The teaching reform of tax law course based on BOPPPS teaching mode is a continuous work, and it needs to be focused on and tracked for students' post-courses and practical application after employment, so as to form feedback on the follow-up course teaching and students'



real work needs, so as to continuously optimize and adjust the teaching of tax law course.

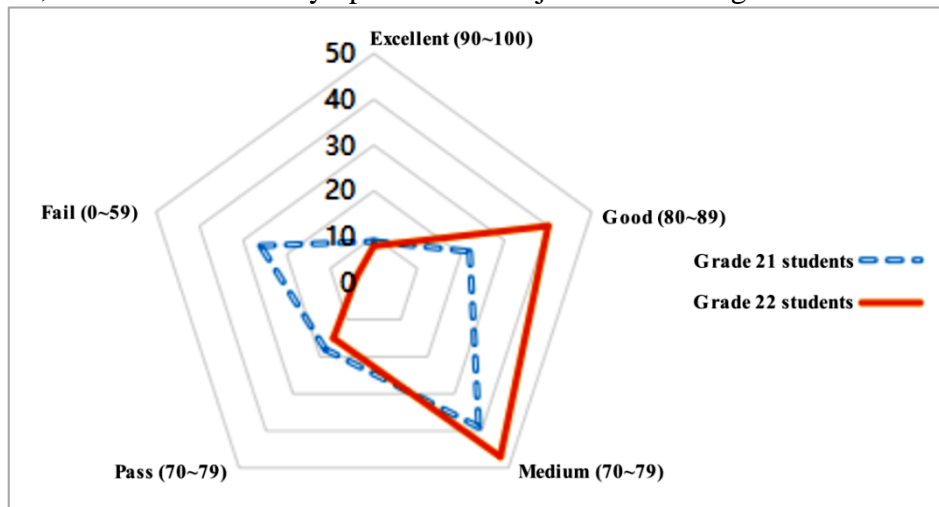


Figure 1: Comparative analysis of students' performance before and after teaching reform

## 5. Conclusion

Based on BOPPPS teaching mode, the three-stage and six-link teaching reform of tax law course is carried out, so as to achieve interlocking classroom teaching, reasonable arrangement of teaching content and effective implementation of teaching objectives. At the same time, attention is paid to the shaping of students' value and ideological and political education, and both professional quality and moral education are paid attention to, laying a foundation for the effective training of tax professionals. "The purpose of education is not what you have learned, but what remains after all the knowledge you have learned is forgotten." The knowledge you have learned in class may be forgotten. I hope that students can establish the concept of lifelong learning through what they have learned in class, know what to do and what not to do, and be a taxpayer who knows the law and abides by the law.

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