

THOUGHTS ON THE CONSTRUCTION OF THE CASE DATABASE OF THE TAX PLANNING COURSE IN COLLEGES

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Abstract: Tax planning courses are highly practical, and the use of case teaching can increase students' interest in learning, enhance their ability to analyze problems, and also help improve the quality of teaching. However, the use of case teaching requires enough cases that can be widely used. Therefore, it is necessary to develop and construct a case database for tax planning. The construction of the tax planning case database should adhere to the principles of usefulness, timeliness, fun, and practicality. At the same time, relevant countermeasures should be taken including school-enterprise cooperation, expanding tax planning case database resources, building a tax planning case database systematic management system and schools Increase investment, establish and improve related incentive mechanisms, and mobilize teachers' enthusiasm.

Keywords: tax planning, case base, construction, principles, countermeasures

1 INTRODUCTION

With the continuous deepening of the market economy and the deepening of globalization, new changes have taken place in the operation mode and business content of enterprises. Tax planning, as a financial management content that every enterprise will inevitably involve, has increasingly become the focus of modern enterprises. The focus of tax planning has become a compulsory course for every corporate financial manager in the practical world, and it is an important content of corporate financial management activities. The Tax Planning course has accordingly become an important course for accounting majors in various colleges and universities. The course Tax Planning is a modern marginal subject with strong practicality and application. Case teaching can provide students with corresponding situations, so that students can think, analyze, and solve problems immersively, which helps to improve students' enthusiasm for learning and their ability to analyze and solve problems, and can receive a multiplier teaching effect. However, the use of case teaching requires not only the updating of educational concepts and teaching models, but also sufficient cases that can be widely used. Therefore, collecting, developing and sorting out tax planning cases and discussing the construction of the Tax Planning course case library has Very important practical significance.

2 THE STATUS QUO OF THE CONSTRUCTION OF THE TAX PLANNING COURSE CASE DATABASE

At present, there is a lack of teaching cases for the Tax Planning course in my country. There is no domestic research institution responsible for sorting out and studying the teaching cases of Tax

Planning. The library of teaching cases, coupled with the fact that my country's tax law system, which is the basis of the course, is always undergoing frequent changes, which makes the existing mature cases easy to lose timeliness, which exacerbates the scarcity of teaching cases and makes it difficult to implement the course case teaching.

2.1 Tax planning case resources are scarce, and the path of collecting corporate data is not easy

Teaching cases, especially comprehensive cases, must be compiled based on the actual operating conditions of the enterprise. However, because corporate tax-related information and data belong to their core business secrets, most companies are unwilling to disclose this information, and are unwilling to publicly share their successful or failed tax planning experience. This situation leads to a lack of case resources in colleges and universities, and it is difficult to obtain the data needed to write a case from the enterprise.

2.2 Insufficient investment in school case library construction

First of all, the investment in human resources for case development is insufficient. Case development is a complicated and tedious task, which requires topic selection, collection and sorting of original materials, and case copywriting. The workload is relatively large. It is difficult for a single teacher to complete the construction of the entire case library independently. It needs to be divided by the team. Collaboration is possible to achieve the goal better. However, "Tax Planning" is a new course, and many universities have not yet formed a teaching team, which will inevitably lead to insufficient investment in human resources for case development. Secondly, the financial investment used for the development of the "Tax Planning" course case is insufficient, and universities and institutions at all levels invest significantly less in tax planning case development projects than other projects

2.3 Lack of standardized management of existing cases

At present, there is not only a lack of case resources for tax planning courses, but also a lack of a systematic management system for existing cases. This leads to the lack of uniform standards for case writing. Different universities and different teachers compile and sort out cases for their own teaching according to their own teaching experience and habits. These cases do not have uniform standards in terms of basic elements, format and types of cases. There is no uniform teaching method, which affects the effect of case teaching. On the other hand, colleges and universities have not yet established a mechanism for jointly developing tax planning case bases, and there are few opportunities for mutual exchanges, which makes it impossible to quickly improve the level of tax planning case development.

3 PRINCIPLES FOR THE DEVELOPMENT AND CONSTRUCTION OF THE CASE DATABASE OF THE TAX PLANNING COURSE IN COLLEGES

3.1 Usefulness

According to different teaching purposes, different types of cases are compiled. The content of the cases must be selected appropriately and representative. The topics of the cases should be diversified. The types of taxes involved can be single or comprehensive, comprehensive and unitary. Combine to meet the needs of different teaching purposes.

3.2 Timeliness

With the development and change of the economic situation, the tax law system is constantly improving. Therefore, the tax planning case database must also be updated in time according to the new tax law. If the case goes through a long time span, not only its content will be outdated, but it will also be misleading, which will lead to tax planning risks. Therefore, the original cases should be updated or explained continuously, and new cases should be added to ensure the timeliness of the cases.

3.3 Interesting

Pay attention to the interestingness of the case, and pay attention to cultivating students' interest in professional learning. A strong interest can stimulate students' curiosity and desire for inquiry.

3.4 Practicality

The case resources should come from the tax authorities' collection and management materials and taxpayers' financial materials, and the prepared cases should meet actual combat needs. Of course, the preparation of the case requires the consent of the enterprise, and the relevant information and data shall be treated confidentially to ensure that the prepared case will not violate the commercial interests of the enterprise.

4 COUNTERMEASURES FOR THE DEVELOPMENT AND CONSTRUCTION OF THE TAX PLANNING COURSE CASE DATABASE IN COLLEGES AND UNIVERSITIES

4.1 Carry out school-enterprise cooperation and expand tax planning case database resources

The school-enterprise cooperation model is an education model that is dual-oriented to the teaching goals of universities and the needs of enterprises, which is to improve college teaching Quality, an effective way to cultivate students' practical and innovative ability. Teachers of professional courses in colleges and universities should take the initiative to go out and at the same time continue to invite in to achieve a win-win between the school and the industry.

4.1.1 University teachers go out and cooperate with the industry to carry out tax planning research and develop teaching cases. On the one hand, the industry has needs and professionals need to design practical tax planning plans for them; on the other hand, school teachers also need to use industry practices to test whether their plans are feasible and effective, and form a practical Tax planning case.

4.1.2 Industry experts with rich practical experience will be invited to participate in classroom case teaching, and build a dual-teacher faculty team. Colleges and universities accounting and other related majors can hire industry experts as off-campus practice tutors and invite them into the classroom. They can compile teaching cases in advance of their actual tax planning plans, analyze the cases from the perspective of the industry, and guide students to discuss them. This not only enhances the practicality of case teaching and cultivates students' ability to solve practical problems, but also expands the resources for case library development.

4.1.3 Make use of students' science and technology innovation projects and summer social practice to enter the enterprise, investigate and collect case resources. In order to cultivate students' sense of innovation and exercise their innovative practical ability, most colleges and universities have specially set up "science and innovation" projects or "innovation and entrepreneurship" projects for college students. Teachers of the "Tax Planning" course can make full use of this project and summer vacation. Social practice opportunities set up corresponding topics to guide students to participate in case development activities while completing the project, so as to further expand the resources of case development.

4.2 Build a systematic management system for tax planning case base

In order to better play the role of the case library, the school case management department must require teachers to compile and produce cases according to a unified compiling element and format, and conduct systematic management of the cases.

4.2.1 Unified case elements and format. This is the most basic requirement to achieve standardized management of the case library. It requires the cases in the case library to have a standardized format and unified constituent elements, so that teachers can use and find the cases in the resource library more conveniently and quickly.

4.2.2 Carry out scientific management. The case library resources can be classified and used according to the needs of different teaching stages. They are divided into classroom discussion and explanation cases, group discussion cases, etc. The teaching objectives of each type of case have their own focus. Such classification can make the cases in the database be systematically managed, have good pertinence, and are convenient for teachers to choose and use in different teaching stages.

4.2.3 Establish a resource sharing mechanism. First, realize the resource sharing within the school's teaching team and give full play to the role of the university's case library. Second, realize the resource sharing between universities and cooperative companies, and provide reference for actual companies, while continuously enriching and improving teaching cases to achieve a win-win situation for universities and companies. Third, it can also establish a cooperation mechanism with relevant universities to realize the exchange of resources between different universities.

4.3 Schools increase investment and establish and improve related incentive mechanisms

Case development takes a lot of time and energy from topic selection, collection and sorting of original data, and case copywriting. In order to encourage teachers to independently develop, write and sort cases, establish a case database for tax planning courses, schools should establish certain Incentive mechanism to provide necessary human, material and financial support. Schools can treat the collection and compilation of cases as scientific research results and include them in scientific research workloads, or set up special case development projects, or convert them into certain achievements, and include them in the total workload of teachers, so as to increase teachers' enthusiasm for preparing cases.

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