Research on Teaching Reform of Tax Accounting and Tax Planning Course

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Abstract: with the acceleration of the process of world economic integration, China's market economy is developing faster and faster, and the market economy is becoming more and more high. With the rapid development of China's economy and the reform and improvement of tax system, the demand for tax professionals is increasing in many industries in China. However, many colleges and universities in our country do not pay much attention to the course of tax accounting and tax planning, and are not comprehensive and appropriate for the compilation, design and teaching methods of the course.

Key words: tax accounting; tax planning; teaching reform
Some colleges and universities have set up a course of tax accounting and tax planning, but as elective courses, some colleges and universities have not even set up this course. Colleges and universities that have opened this course generally only explain the main taxes, and the actual operation of tax planning and tax planning is basically ignored. In view of the fact that the school does not attach importance to this course, and the students do not learn enough about their related courses, the learning effect of this course can not reach the teaching goal. In order to adapt to the development of the economic situation and the change of national policy, to practice the quality education and to train the practical tax talents needed by the society, colleges and universities need to relocate the course with tax accounting and tax planning, and deepen the reform of the course.

1. Improving the teaching content, timely with the new textbooks
The main way for the students to learn is that the students have to rely on the teaching materials in class; the existing tax accounting and tax planning textbooks are still relatively small. The widely used textbook is the textbook compiled by the Dongbei University of Finance and Economics press, which has been published by the Zhejiang Gongshang University press. Professor Liu Yulong's book "new tax accounting and tax planning" is generally recommended as a tutorial material for students. There are more or less defects in these textbooks. As an example, the first 10 chapters of this textbook are used as an example, and the latter two chapters describe the summary and practice of tax planning.
He divided the tax accounting and tax planning, and focused on the knowledge of tax accounting. It still has a big gap to integrate the two major knowledge of tax accounting and tax planning. Most of the other textbooks focus on accounting system and tax law.

Financial risk prevention measures public hospital

(1) To enhance the dynamic capacity of macro environment
In order to prevent financial risk, the hospital should understand the market demand and change, clear the market position of the hospital, understand the national policies and regulations clearly, make a careful analysis of the changing external environment of the financial management, and grasp its change. In order to improve the adaptability and adaptability of the hospital to the change of financial environment, we should adjust the policy of financial management and change the management methods in time.

(2) To develop effective financial risk early warning mechanism
Referring to the average level and risk prevention standards of the public medical and health service on debt service, operating capacity, profitability, development capacity, market evaluation and other indicators, combined with the practice of the hospital, financing, operation, investment, and distribution of the four economic activities that may arise in the process of financing risks and funds The prevention index system of the risk of gold recovery, investment risk and income distribution is divided into the level of prevention and control of different risk levels, in order to measure the possibility and severity of the occurrence of financial risk, so as to achieve the dynamic monitoring of the whole process in advance, in the event and after the event, as far as possible and to take the corresponding precautions and defuse. Measures. (3) to improve the internal control system in the hospital
Public hospital by standardizing the internal system, reasonable incentive and restraint mechanisms designed to reduce the risk of. Through the financial review, internal audit and financial information report, the whole process of hospital operation and financial activities is monitored. We should establish a financial management system with centralized financial ownership, scientific management of funds, and strict monitoring and control, so as to forecast, warn and effectively control financial risks.

(3) To establish a high-quality contingent of financial management personnel.
The low professional quality of the financial management personnel is the bottleneck that restricts the level and management level of the financial management of the public hospitals. The hospital financial management is highly technical and involves a wide range of knowledge. It needs to train and introduce management talents with higher professional skills. A set of personnel training and introduction mechanism should be established. To enrich the financial management team of public hospitals. At the same time, the staff of the hospital related departments should have certain knowledge of risk management and the ability to prevent and control. We can learn from the experience of the reform of the financial system of the enterprise, and manage the whole financial operation and supervision system according to the modern management mode of the hospital.

To sum up, as long as there are business activities, it will produce the financial risk. For public hospitals, preventing and resolving financial risks is the premise to ensure that hospitals remain invincible in fierce market competition. Therefore, the hospital should understand the trend of financial operation in a timely manner, through the analysis of the horizontal and vertical, according to the financial ability of the hospital, on the basis of measuring and analyzing the financial risk, taking corresponding measures against different
situations, effectively preventing or restraining the development of the risk situation in time, reducing the loss of financial risk and making the finance live. Moving toward the hospital is conducive to the direction of hospital development, so as to build a healthy operation mechanism of a harmonious hospital. In theory, it is relatively systematic but empty, and there are few practical planning examples. This kind of teaching material can not improve the students' ability to solve problems and the ability of innovation to the greatest extent.

2. To strengthen the construction of Teachers
In present colleges and universities, students' learning is mainly dependent on the class, so the teacher is indispensable. This course is a cross subject and involves many knowledge points. It is necessary for teachers to grasp the relevant knowledge of accounting and tax law in an all-round way. This needs to establish a high level teacher contingent adapting to the reform of the tax law curriculum and the theory and practice of tax law. On this basis, we can set up a teaching and Research Office of tax accounting and tax planning. By carrying out the activities of the teaching and Research Office, each teacher exchanges experience with each other to make up for a short, experienced old teacher to carry out a helping hand to the young teachers. Each teacher can choose one of his favorite directions, constantly explore, gradually improve their teaching methods and methods, form their own system, exchange between each other regularly, and improve together. Schools should actively encourage and support teachers to take part in the training of relevant courses, and encourage teachers to innovate teaching methods. It is also necessary to strengthen the assessment of teachers and take the flexible and changeable forms of students' evaluation and the director of teaching and research in the college, to promote teachers to strengthen their study and to improve their teaching methods. In short, excellent teaching is inseparable from excellent teachers, which is also the key link of curriculum reform.

3. To determine the teaching content, teaching plan making
The tax cross accounting and tax planning is a cross subject, which combines accounting, tax law, financial management and economic law. It is a question to think about how to set up the curriculum in the training program of undergraduate accounting major. First of all, this course involves accounting knowledge, and students should complete accounting knowledge such as basic accounting and intermediate financial accounting. This course also involves tax law knowledge, so the tax law or the CPA tax law will be more beneficial to students. This course also has a knowledge of tax planning. This knowledge is more complex and needs more consideration. The premise of tax planning is that the enterprise must fully understand its internal and external environment. So the students should learn the knowledge of the economic law so as to analyze specific problems in the tax planning. In conclusion, the courses mentioned above should be the first course to learn this course.

A part of the university has opened this course in the seventh semester, with a range of 36 to 64 classes. This course should be the core course for undergraduates majoring in accounting. In studying the advanced courses mentioned above, this course is generally arranged at sixth, with 4 hours per week and 64 hours. In the study, the two major categories of tax increase and income tax are the focus of learning, and the corresponding need for more class hours, especially after the reform of the camp, in addition to the construction of teaching materials, teachers should also be the key teaching in teaching to help students master new knowledge. Other taxes should focus on tax accounting and tax planning. This should also be the focus of teaching. The teacher of this course should set up the teaching plan and teaching schedule in each chapter according to the specific circumstances, and strive for the organic combination of tax accounting and tax planning in the study, to the greatest extent, to make the students live to work.
4. Improved teaching methods
The traditional teaching method is teachers teaching knowledge. Students accept knowledge passively in the way of listening. This teaching method is poor in learning the ability of active learning, and teachers should constantly improve the teaching methods in teaching. First, the teaching method of "flipping class" is adopted. It is the transfer of knowledge imparting and knowledge internalization. In the traditional teaching way, the role of the teacher is to teach knowledge actively and students accept knowledge passively. In the "flipped class" teaching method, the students should preview the book knowledge, consult the relevant information before class, and win the learning task through the online communication with the teachers and students. The main task of the teacher in the classroom is not to impart knowledge, but through face-to-face communication, for students to puzzle out, and to know the students' assignments and training tasks. Tax accounting and tax planning are both theoretical and practical, and the teaching content is rich. According to the characteristics of the course, we can set up a "flipping class" teaching mode with the task driven and the core of the problem. This can change the traditional teaching methods of "filling duck", change the students' passive learning into active learning, and improve the ability of students to learn and solve practical problems independently and the ability of teamwork. This will improve the teaching efficiency and achieve better teaching effect to the maximum extent.

5. To implement a comprehensive evaluation mechanism in various ways
The most common method of examination is completed in the form of closed examination. The final score is 70% of the final exam results, and the average score is 30%. This proportion is also the proportion of many colleges and universities. However, in the course of tax accounting and tax planning, closed examination forms can not fully achieve their teaching objectives, and more attention should be paid to the usual assessment. The main content of the exam is to calculate and some theoretical knowledge, and also to add some comprehensive and case questions. Other links can be examined at ordinary times, such as the performance of the students, the state of learning, the small papers and the social practice in the case study. This can be adjusted to 40% or even 50%, which can not only be the students' attention to the study of this course, to avoid the surprise attack at the end of the period, but also to enhance their practical ability and knowledge.

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