

10.18686/er.v2i4.4493

# Analysis of Teaching Practice of Tax Accounting in Colleges and Universities Under the New Tax Reform

Xiaoxian Qiu

Hainan Vocational University of Science and Technology, Haikou, Hainan, 571126

---

**Abstract:** With the advancement of global economic integration and the continuous reform of tax system, tax accounting as an important branch of accounting field, its status and role are increasingly prominent. In recent years, the tax reform in our country has intensified, and the tax laws and regulations have been continuously improved, which puts forward new requirements for the training of tax accounting talents. With the continuous reform and improvement of China's tax system, tax accounting, as an important course of accounting major in colleges and universities, needs to keep pace with The Times in its teaching content and practice. Through the in-depth analysis of the teaching practice of tax accounting in colleges and universities under the new policy of tax reform, this paper aims to provide useful enlightenment and suggestions for the teaching of tax accounting in colleges and universities.

**Keywords:** Tax reform; Colleges and universities; Tax accounting; Teaching practice

---

## Introduction

Tax accounting, as a course with strong application, plays an important role in accounting education in colleges and universities. In recent years, with the deepening of tax reform and the endless emergence of new tax policies and regulations, tax accounting teaching in colleges and universities has brought new challenges and opportunities. How to improve the teaching quality and practical ability of tax accounting in colleges and universities under the new tax reform has become an urgent problem to be solved.

### 1. Tax reform New Deal overview

The new policy of tax reform is a series of tax system reform decisions made by the country after fully recognizing the new situation of economic and social development. The purpose of this series of reforms is to improve the legalization, scientific and fine level of tax revenue by optimizing the tax system, so as to better serve the overall situation of economic and social development. The core goal of the new tax reform is to improve the structure of the tax system, reduce the tax burden, stimulate market vitality, promote fair competition, and promote high-quality development. This is a strategic decision made by the country in the full study of the domestic and foreign economic development situation, combined with the actual situation of our country. The implementation of the new tax reform will contribute to the long-term healthy development of our economy. Specific measures include deepening value-added tax reform, adjusting individual income tax, optimizing corporate income tax, and reforming stamp duty. The deepening of value-added tax reform aims to reduce the tax burden on enterprises and improve their competitiveness. The adjustment of individual income tax is to achieve a fair income distribution and improve the people's sense of gain. The purpose of optimizing the corporate income tax is to encourage the innovation and development of enterprises and improve their profitability. The reform of stamp duty is to reduce the transaction cost of capital market and improve the efficiency of capital

### 2. The impact of the new tax reform on the tax accounting industry

The impact of the new tax reform on the tax accounting industry is far-reaching and complicated. On the one hand, the new tax reform requires tax accountants to master the latest tax law knowledge and policy dynamics, and improve the professional quality and professional ability of tax accountants. This means that tax accountants need to constantly learn and update their knowledge and keep up with the latest developments in the field of tax law to ensure that their professional quality and business ability can meet the requirements of the new tax reform. On the other hand, the new policy of tax reform has also brought changes in the content and methods of tax accounting. Tax accounting needs to be freed from the traditional account processing and tax declaration work, and more involved in the tax planning and tax risk management of enterprises. This requires tax accountants not only to have a solid tax processing ability, but also to have a certain tax planning and risk management ability, to provide more comprehensive and in-depth tax services for enterprises. The implementation of the new tax reform has put forward higher requirements for the tax accounting industry. In the context of the New Deal, tax accounting must not only master the

calculation, declaration and payment process of various taxes, but also deeply understand and study the direction and trend of tax law reform, so as to timely adjust the work strategy and provide targeted tax solutions for enterprises. In addition, tax accounting also needs to continuously improve their professional quality, through training, seminars and other forms, constantly enrich their professional knowledge, improve the level of business.

### **3. Teaching practice strategies of tax accounting in colleges and universities under the new tax reform**

#### **3.1 Update the content of teaching materials in time**

The implementation of the new policy of tax reform has put forward new requirements for the teaching content of tax accounting. In order to ensure the quality of teaching, colleges and universities should timely update the content of textbooks and integrate the latest tax reform policies into their teaching. This not only requires textbook writers to keep up with the pace of tax reform and revise textbooks in time, but also requires teachers to pay attention to understanding and mastering the latest tax reform policies in the course of lesson preparation, so as to provide students with the most accurate and cutting-edge teaching content in class. The implementation of the new Policy of tax reform has put forward a new challenge to the teaching content of tax accounting. In the past, many contents of the textbook may no longer be applicable and need to be updated and adjusted. For example, new tax law provisions may involve changes in tax calculation methods, adjustment of preferential tax policies, changes in tax rates, etc., which need to be revised and updated in the teaching materials in a timely manner. At the same time, the implementation of the new tax reform may also lead to the emergence of new tax accounting treatment methods, which also need to be supplemented and introduced in the textbook.

In order to ensure the quality of teaching, colleges and universities should update the content of textbooks in a timely manner and integrate the latest tax reform policies into their teaching. They not only require textbook writers to keep up with the pace of tax reform and revise the textbooks in a timely manner, but also require teachers to pay attention to understanding and mastering the latest tax reform policies in the course of lesson preparation. Teachers can learn about the latest tax reform policies and grasp the latest methods and technologies of tax accounting by participating in relevant training, reading professional books and papers, and paying attention to official information, so as to provide students with the most accurate and cutting-edge teaching content in class. Teachers can integrate the latest tax reform policies and tax accounting treatment methods into their classroom teaching to provide students with the latest knowledge and skills. At the same time, teachers can also make students better understand and master the processing methods and skills of tax accounting through case analysis and simulation operation.

#### **3.2 Combine classroom teaching with practice**

Under the background of the tax reform and the New Deal, the teaching mode of tax accounting needs to be adjusted and optimized accordingly. In terms of teaching content, more attention should be paid to the content related to the practical operation of tax accounting, so that students can better understand and master the core points of tax accounting in the learning process. For example, in terms of explaining tax law provisions and preferential tax policies, students can understand how to apply relevant knowledge to solve problems in practical work through specific case analysis. In terms of teaching methods, more flexible teaching means should be adopted, such as simulated practical training and role playing, so that students can carry out practical operations in the simulated tax accounting environment and improve their hands-on ability and problem-solving ability. At the same time, professionals in the tax accounting industry can also be invited to give lectures and share, so that students can understand the latest trends and development of the industry, and enhance their cognition and understanding of the tax accounting profession. In addition, colleges and universities can also cooperate with enterprises to carry out school-enterprise cooperative education, so that students can experience the work content of tax accounting in actual work and improve their vocational skills and practical operation ability. Through school-enterprise cooperation, students can get more internship and practice opportunities, understand the actual needs and operation mode of enterprises, and lay a solid foundation for future employment.

#### **3.3 Increase class hours and enrich teaching methods**

It is necessary to reform and adjust the course of tax accounting in colleges and universities in order to better adapt to the requirements of the New Deal of tax reform. Specifically, colleges and universities should appropriately increase the number of hours of tax accounting courses to ensure that students have enough time to learn the new tax reform policies and their impact on tax accounting. In this way, students can master the knowledge and skills of tax accounting more systematically and comprehensively, and improve their professional quality and practical ability. At the same time, in order to improve the teaching effect, colleges and universities should also enrich the teaching methods and adopt diversified teaching means. These methods include classroom lectures, group discussions, case studies, simulated practical training, etc. Through these teaching methods, students can stimulate their learning interest and improve their learning enthusiasm and initiative.

For example, in classroom teaching, teachers can explain the specific content and impact of tax reform policies to students based on the actual situation and cases; In group discussions, students can communicate and share their understanding and views with each other; In case analysis and simulated practical training, students can do hands-on operation and exercise their practical operation ability. In addition, universities can also invite tax authorities, enterprises and other practical people to participate in teaching, providing students with more practical opportunities and experience sharing. In this way, students can better understand the practical application of tax accounting and improve their practical ability and comprehensive quality.

#### 4. Conclusion

In the "golden tax period three" environment, China's tax system reform continues to deepen, a series of new tax law measures have been introduced. To adapt to this change, the teaching reform of tax accounting is imperative, and teachers are required to continuously improve their professional level. In the teaching process, teachers should closely relate to the actual situation of enterprises, scientifically plan the teaching syllabus, and emphasize practical teaching links, so as to cultivate high-quality tax professionals who can meet the needs of society.

---

#### References

- [1] Tang Zhen, Seal Yi, Zhang Ying, et al. — Take the classroom teaching of "Tax Accounting" as an example [J]. Accountant, 2020, (17): 64-65.
- [2] Xie Shuxin. Tax accounting teaching reform in colleges and universities under the background of the New Deal of tax reform [J]. Science, Education and Culture Collection (China Ten Days Journal), 2020, (23): 111-112.
- [3] Quan Yimei. Exploration of Higher vocational Tax accounting teaching Reform under the background of Tax Reform and New Deal [J]. Light Industry Science and Technology, 2019, 35(11):164-165. (in Chinese)

---

**About the author:** Xiaoxian Qiu, 1998.08, Female, Han nationality, Chengmai County, Hainan Province, Undergraduate, Research direction: Engineering management.