

Original Research Article

## Exploration on the Implementation Path of the Course Construction of Tax Law in Applied Undergraduate Colleges under the Perspective of Curriculum Civicism

Xixi Wei, Yilin Zhang, Yutao Li

Xi'an Eurasia University, Shaanxi Xi'an, 710000

---

**Abstract:** Civic politics in the curriculum is an important measure for colleges and universities to comprehensively implement the fundamental task of cultivating morality and respecting people's moral character. The thesis firstly discusses the necessity of integrating the elements of civic politics into the course of Taxation Law, and then reconstructs the four aspects of the course objectives, course content, teaching and course evaluation, and finally puts forward the guarantee for the successful implementation of the teaching reform to explore the innovative integration practice of professional teaching and civic education. Finally, it puts forward the guarantee for the successful implementation of the teaching reform, explores the practice of innovative integration of professional teaching and Civic and Political education, and helps to improve the teaching of the course and realize the goal of human education.

**Keywords:** Curriculum ideological and political education; Teaching reform; Tax law course

---

### 1. The necessity of integrating the elements of political thinking into the course of Tax Law.

#### 1.1. The course is conducive to the implementation of the fundamental task of "cultivating morality and educating people".

With the economic and social tax law, as an important law regulating the rights and obligations between the state and taxpayers, its status and role have become increasingly prominent. In higher education, the course of tax law is not only an important part of finance and economics majors, but also an important way to cultivate talents with the concept of rule of law and social responsibility. Tax law, as an important part of the national legal system, contains rich spirit of rule of law and moral ideas behind it. Ideological and political education focuses on shaping students' ideological and political foundation and moral sentiment, aiming at guiding them to build a positive world outlook, outlook on life and value system. Although tax law education focuses on imparting tax law knowledge and skills, its deep goal is also to cultivate social members with noble professional ethics and solid concept of rule of law. Therefore, from the perspective of cultivating all-round talents, tax law education and ideological and political education show a high degree of compatibility in the core objectives, and work together to shape talents in the new era who understand the law and respect morality. Therefore, integrating ideological and political education into tax law curriculum can realize the organic combination of professional knowledge and ideological and political education, and improve students' comprehensive quality, including legal literacy, ethics, social responsibility, innovative spirit and ability to solve complex problems, which is helpful to cultivate tax law professionals with comprehensive quality and comprehensive ability.

## 1.2. Course civics enabling the connotation of the course

The tax law course is not only the teaching of tax law knowledge, but also an important way to cultivate students' concept of the rule of law, social responsibility and national sentiment. The educational significance of the tax law course has been deepened through the integration of course ideology and politics. It not only focuses on the students' understanding of the tax law provisions and, more students in the process of understanding the tax law, how to establish correct values, how to recognize the important role of taxation in national governance and social economy. The integration of tax law course Civics makes the course content richer and more diversified. Teachers guide students to deeply understand the connotation and extension of tax law by combining multiple aspects of tax history, tax rule of law, tax value concepts and tax functions. For example, through the introduction of the history of taxation, students can understand the evolution of the tax system and its important influence on the rise and fall of the country; through the strengthening of education on the rule of law in taxation, students can enhance their awareness of the rule of law and their compliance with the tax law; and through the cultivation of the concept of "sexual" tax value, students can enhance their sense of social responsibility and national sentiment.

## 2. The implementation path of course politics into the teaching of the Tax Law course

### 2.1. Optimize course objectives and formulate course Civic-Political objectives

In the past teaching practice, tax law courses in some application-oriented universities often focus on application orientation, focusing on knowledge transfer and vocational skills training, which is undoubtedly of great significance in improving students' practical ability. However, this kind of teaching neglects the effective integration of ideological and political elements to a certain extent, which leads to insufficient attention to the cultivation of students' ideological and political quality and moral accomplishment. With the deepening of educational philosophy, people gradually realize that integrating ideological and political elements into tax law courses and balancing knowledge and skills with ideological and political goals is the key to promote students to cultivate talents with both ability and political integrity in an all-round way. Under the guidance of the ideological and political concept of the curriculum, in order to comprehensively cultivate students' comprehensive quality, it is necessary to clarify the ideological and political objectives of the curriculum in the syllabus. By setting the tax law curriculum in depth and scientifically and incorporating corresponding ideological and political elements, students can ensure that their professional knowledge and skills can also be comprehensively improved in ideological and political quality, social responsibility and professional ethics.

Establish the awareness of paying taxes according to the law, and consciously fulfill the principle of "not daring to evade taxes, not being able to evade taxes, and not wanting to evade taxes";

Establish environmental protection consciousness, and deeply understand that the mountains of gold and silver are not as good as the mountains of green water;

Enhance cultural and institutional self-confidence, enhance national pride;

Stimulate the enthusiasm for innovation and entrepreneurship, and cultivate the spirit and ability of innovation;

Cultivate students' sense of social responsibility and fulfill the responsibility given by the times.

### 2.2. Refine the elements of course politics and build the case base of course politics

The course of tax law is based on the tax laws and regulations of our country. Teachers need to deepen the

curriculum resources, refine the ideological and political education materials contained in the curriculum from multiple angles and find their mapping and integration points in professional knowledge. When we dig deeply into the ideological and political elements in this course, we should closely combine various factors such as national strategic economic policies, social status and needs, and deeply analyze the realistic background and deep significance behind tax laws and regulations. Through this, students can more truly understand the original intention and consideration of policy makers, and then naturally accept and deeply understand various legal provisions. On this basis, we should pay attention to guiding students to consolidate their professional knowledge through comprehensible memory and intensive practice, and emphasize the organic connection and deep integration between ideological and political education and professional education. Finally, we are committed to seamlessly integrating the shaping of values into the whole teaching process, so that ideological and political education can moisten things like spring breeze and rain silently and subtly nourish students' hearts. Based on the above-mentioned logic, the author studied every detail of tax law course in depth and carefully, aiming at comprehensively analyzing and refining the ideological and political education elements hidden in each chapter. In order to achieve this goal, the author has adopted a diversified construction strategy, that is, by collecting and sorting out video materials, selecting representative photos, collecting the latest news related to tax policies, and writing profound interpretation words, etc., to jointly build a rich and diverse ideological and political resources and case base of tax law courses.

### **2.3. Student-centered and innovative teaching**

Curriculum Civics teaching should start from the goal of teaching and educating people, to serve the teaching content as a hand, while taking into account the teaching. According to teaching research shows that the high classroom can not be separated from the active participation of students, the education of the course and the students' participation in the course is positively proportional to the relationship between the educational form of the course. Civics should be avoided throughout the classroom full of filler teaching. Therefore, the carrier expression of the elements of Civics should be as rich, diversified, energetic and creative as possible. Innovative teaching is a key way to enhance the relevance and attractiveness of the teaching of Civics.

#### **2.3.1. Case teaching method**

In the classroom, teachers actively adopt diversified teaching strategies, such as guiding group discussions, organizing opinion debates and encouraging role-playing activities, so as to build an interactive and dynamic learning atmosphere. For example, in the personal income tax chapter into the well-known figures of tax evasion cases, discuss the importance of paying taxes in accordance with the law; In the teaching design of the protection tax chapter, the author skillfully incorporates the dual case teaching strategy: on the one hand, he selects the negative cases that human activities have caused serious nature, and makes students face the severe reality of deterioration and deeply realize the irreversible consequences through shocking description or visual presentation; On the other hand, it also introduces a positive example of harmonious coexistence between man and nature to show a beautiful picture of realizing ecological balance through scientific management and green practice, so as to stimulate students' positive emotional resonance.

#### **2.3.2. Interactive teaching**

Teachers in the classroom through discussion, debate, role-playing, etc., to strengthen the interaction and communication between teachers and students, to stimulate students' learning interest and enthusiasm, and

to improve students' participation and sense. For example, discussions around specific topics (e.g. the social impact of tax incentives, the importance of international tax agreements, etc.); through open-ended questions (e.g. what role do you think taxes play in promoting social equity?) Guiding students to think; letting students play the roles of tax officials and taxpayers, simulating tax declaration, tax audit and other scenarios; using modern technology to realize the linkage between the first classroom and the second classroom, etc. to deepen the understanding of tax law knowledge.

#### **2.4. Innovative teaching evaluation**

If you want to improve the learning effect of students' Civics, you need to incorporate Civics into the course assessment system and clarify the assessment status of Civics in the course. After embedding the Civics in the course, the evaluation of the course not only focuses on the students' learning results, but also on the students' overall. In terms of assessment content, in addition to the assessment of the basic theoretical content of tax law, the assessment of students' ability to interpret tax policy, tax-related practice, comprehensive ability and learning attitude. In terms of assessment forms, students' knowledge is assessed by chapter tests, online course learning and final exams, students' course political thinking ability is assessed by course essays, students' comprehensive ability is assessed by tax policy reports, and students' tax-related practice handling ability is assessed by practical training programs. In order to encourage students to deepen their study of tax law and broaden their practical horizons, the course actively advocates and supports students to participate in various professional competitions and qualification certification activities, and encourages students to actively prepare for exams and take professional qualification examinations such as assistant accountants to enhance their competitiveness by obtaining professional licenses For students who have won awards in these competitions or successfully obtained relevant licenses, their courses will be converted into bonus items in the usual assessment according to a certain proportion according to the established rules, which will be used as recognition and encouragement for students' efforts and achievements.

### **3. Guarantee of the implementation of Civics in the Tax Law course**

#### **3.1. Improve the teachers' political thinking quality**

The best education is to teach by example. In order to achieve the goal of course civic politics, teachers of professional courses should firstly agree with the educational concept of "course civic politics" from the bottom of their hearts, and have a certain degree of civic literacy and civic ability. Colleges and universities can promote the breakthrough of teachers' Civic-Political work by mobilizing lectures and holding regular lectures and seminars to help teachers cultivate the concept of Civic-Politics, so that teachers can realize the transformation of Civic-Politics from understanding and accepting to exploring and supporting and then practicing on their own. In terms of political thinking ability, teachers need to pay attention to the latest policies, enhance their understanding of the national conditions through policies, and accumulate material for political thinking.

#### **3.2. Building a management guarantee system for Civic Politics in courses**

Constructing a management guarantee system for course Civics is an important measure to ensure the effective implementation of course Civics and to improve teaching. By formulating a scientific management system and safeguard measures, it can comprehensively improve the teaching level and effect of Civics and

Politics of the Curriculum and provide guarantee for cultivating high-quality talents who are both moral and competent. Through the establishment of the Curriculum Civics Teaching Steering Committee or a similar body, it is responsible for the overall planning and guidance of Curriculum Civics, strengthening the sharing and utilization of teaching resources, and improving the efficiency of the utilization of teaching resources; through the establishment of the Curriculum Civics Teaching Evaluation Mechanism, it regularly evaluates and feeds back on the teaching and, based on the results of the evaluation, it timely teaches the plan and the teaching strategy, and improves the teaching and the effect.

## **Funding**

Xi'an Eurasia University School-level Course Ideological and Political Demonstration Course, Project No.: 2022KS008

## **References**

- [1] Tax Law Course Liang Lijun, Li Zhuosong, Chen Guoyu. Research on Ideological and Political Teaching Practice of Tax Law Course in Colleges and Universities--Taking Tariff as an Example [J]. *Business Accounting*, 2022 (18): 121-125.
- [2] Deng Hui. Exploration on the Teaching Reform of Tax Law Course in Application-oriented Undergraduate Colleges in the New Era--Based on the Perspective of Incorporating "Ideological and Political" Elements [J]. *Green Accounting*, 2021, (09): 49-52.
- [3] Zhang Dafang. Implementation strategy of ideological and political teaching reform in basic course of economic law [J]. *Ship Vocational Education*, 2023, 11 (04): 48-50.