

Original Research Article

The practice of integrating ideological and political education into the international accounting talent cultivation curriculum at universities-A case study of the taxation(CHINA)*Li Na, Yulun Dong, Xixi Wei**Xi'an Eurasia University, Xi'an, Shaanxi, 710065, China*

Abstract: As the internationalization of education continues to advance, it is a significant challenge for undergraduate education to establish an educational system that aligns with students' expectations for self-development and meets the demand for talents in society. This involves cultivating internationally-oriented business professionals who are both virtuous and competent. This paper, taking the Taxation(CHINA) course offered in an international program of the accounting major as an example, explores the model of integrating ideological and political elements into course instruction. By setting ideological and political education goals for the course, uncovering ideological and political elements, and designing teaching activities, the paper delves into the selection of ideological and political elements and materials for the Taxation course. Ultimately, it aims to achieve an organic integration of professional knowledge, literacy, and skills with ideological and political elements.

Keywords: Internationalized business talent; Ideological and political education; Taxation(CHINA);

Higher education bears the significant missions of talent cultivation, scientific research, social service, cultural inheritance and innovation, and international exchange and cooperation. As some institutions of higher learning continue to advance their internationalization efforts, it has become an important challenge for universities to establish an educational system that aligns with students' aspirations for self-development and matches the demand for talents in society. This includes cultivating internationalized business professionals who are both virtuous and competent.

The Opinion of the State Council of the People's Republic of China on <Strengthening and Improving Ideological and Political Work in Colleges and Universities under the New Situation> proposes that higher education institutions should regard moral education and nurturing people as their fundamental task, integrate ideological and political work throughout the entire process of education. Integrating ideological and political education into the top-level design philosophy of international talent cultivation, and implementing a course ideological and political education model that resonates in tandem with international specialized courses, is of great significance and importance for the fundamental task.

This paper takes the <Taxation(CHINA)> course as an example to illustrate the implementation of ideological and political education in the process of cultivating internationalized accounting talent in business disciplines.

1. Course introduction and characteristics

The Taxation(CHINA) is a compulsory course for internationalized accounting talent. It is often offered as a parallel or prerequisite course to foreign tax law in international accounting certification programs, such as ACCA, CIMA, and AICPA. Through the study of Chinese Taxation, students gain an understanding of the basic

principles of taxation and Chinese tax system. They learn about the existing laws and regulations concerning VAT, income tax on individuals and enterprises, consumption tax and other tax categories. Students master the key elements of the above tax types, tax liability calculations, Informationized tax declaration and tax administration. The course aims to equip students with the ability to perform tax declarations and manage tax affairs, while fostering a strong awareness of tax compliance and legal standards.

2. Analysis of course ideological and political resources

The course content integrates legal principles such as integrity, equality, and fairness with the core socialist values. In the course design and instruction, take “cultivate virtues and morality” as the overarching goal, with the cultivation of knowledge, literacy and skills serving as the main path. The course adheres to the inherent rules of the Taxation curriculum and follows the cognitive development of students, setting the course cultivation objectives as “Understanding- Applying - Complying.” This approach ensures that the educational goals are aligned with both the academic content and the moral and political development of the students.

2.1. Integration of ideological and political elements into course content

The existing Taxation course materials and syllabus focus on the explanation of taxation provisions, neglecting the background of these regulations. As a result, students are confronted with boring legal clauses and lack understanding of “why these clauses were created and what their significance is,” leading to a lack of interest in learning and poor learning outcomes. When integrating ideological and political elements, it is important to analyze the real-world background of tax regulations from various perspectives, such as national strategy, economic policy, social conditions, and public needs. This approach allows students to empathize with policymakers, thereby naturally accepting and understanding the legal provisions. It achieves a seamless and integrated connection between ideological and political education and professional course instruction.

In terms of course content, it is important to carefully organize the teaching materials for each part and uncover the ideological and political elements embedded within. At the same time, attention should be paid to the strong timeliness and practicality of taxation. Teachers should timely update the material database during their routine lesson preparation and teaching process. They should guide students to concern government websites, browsing the latest policies and hot topics, and establish a resource bank for ideological and political education in the Taxation course using various forms of content such as photos, videos, and news articles. This not only enables students to learn about new tax policies but also helps them understand changes in China’s economic policies and social conditions through the lens of tax policy evolution. By keeping up with current events, students can develop a habit of lifelong learning.

The following chart lists some course ideological and political materials integrated with selected parts of the Taxation course:

Table 1. References of typical material.

Main parts	Integration of Ideological and Political Elements	Teaching method	Objective of Ideological and Political	Elements of Ideological and Political
Overview	<ul style="list-style-type: none"> ● Free Compulsory Education ● Affordable Public Transportation ● Infrastructure Development ● Agricultural Product Subsidies 	<ul style="list-style-type: none"> ● Socratic Method ● Case Study Method ● Seminar Learning Method 	Guiding Students to Understand the Nature of China's Taxation System as "Derived from the People and for the People"	The Superiority of the Socialist System
VAT	Reform of the VAT System	<ul style="list-style-type: none"> ● Case Study Method ● Project-based Learning 	Tax System Reform to Provide Benefits to Enterprises	Institutional Confidence
Consumption tax	<ul style="list-style-type: none"> ● What is a Duty-Free Shop? ● The Purpose of Consumption Tax 	<ul style="list-style-type: none"> ● Case Study Method ● Seminar Learning Method 	The Regulatory Function and Environmental Significance of Consumption Tax	<ul style="list-style-type: none"> ● Common Prosperity; ● Sustainable Development
Tariffs	<ul style="list-style-type: none"> ● Tariffs and National Sovereignty ● The Impact of Tariffs 	<ul style="list-style-type: none"> ● Case Study Method ● Comparative Analysis Method ● Seminar Learning Method 	The Sovereignty and Institutional Confidence Embodied in Tariffs; The Role of Tariffs in Economic Development	Patriotism
environmental protection tax	Lucid waters and lush mountains are invaluable assets	<ul style="list-style-type: none"> ● Case Study Method ● Comparative Analysis Method 	The Government's Determination to Protect the Ecological Environment	<ul style="list-style-type: none"> ● Green Development ● Environmental Protection
Income tax on enterprises	<ul style="list-style-type: none"> ● Preferential Tax Rate for High-Tech Enterprises ● Increased Deduction for Research and Development Expenses ● Increased Deduction for Expenses Related to Disabled Employees 	<ul style="list-style-type: none"> ● Case Study Method ● Comparative Analysis Method ● Project-based Learning 	The Government Encourages Enterprises to Achieve High-Level Technological Self-Reliance and Strength; It Reinforces the Role of Enterprises as Primary Innovators	<ul style="list-style-type: none"> ● Innovative Development ● Science and Technology for National Prosperity
Income tax on individuals	Tax Evasion Cases Involving Celebrities and Internet Personalities	<ul style="list-style-type: none"> ● Case Study Method ● Seminar Learning Method ● Comparative Analysis Method ● Role-playing 	<ul style="list-style-type: none"> ● Awareness and Behavior Regarding Compliance with Laws; ● Basis and Procedures for Tax Penalties 	<ul style="list-style-type: none"> ● Tax Compliance ● Integrity

2.2. Design activities in alignment with ideological and political objectives

Adhering to the principle of “teacher guidance and student participation,” this approach seeks to transform traditional teaching philosophies and methods by adopting a diversified, multi-agent, and multi-dimensional teaching methodology that places students at the center. The design of learning path before, during, and after class is student-centered, incorporating informational teaching platforms and tools. Rich materials and case studies are integrated with analysis and discussion, and teaching methods such as discussion-based, case-based, and heuristic instruction are selected based on the teaching content and objectives. This approach aims to stimulate students’ curiosity and ensure they achieve a sense of accomplishment through their learning.

2.3. Integration of ideological and political education into assessment

In the evaluation mechanism, we can foster the initiative and innovative awareness of contemporary college students in sourcing materials, as well as their teamwork abilities, by integrating ideological and political education elements(IPE) into assessments. This can be achieved by assigning tax policy analysis tasks where students compile and analyze current hot-topic tax policies that contain IPE elements, completing course papers, preparing PPT presentations. Additionally, discussion assignments and reading tasks related to course IPE can be set, allowing students to study, reflect upon, and appreciate values such as integrity, social responsibility, patriotism, and innovation. Through these activities, students naturally develop and enhance their ideological and political literacy.

The integration of ideological and political education (IPE) elements not only helps achieve IPE goals but also stimulates students’ interest in learning, deepens their theoretical understanding of professional knowledge. For example, when students are studying income tax on enterprises preferential policies, by embedding IPE elements such as the national strategy for building a strong science and technology nation, students can better understand the background of the preferential policies for high-tech enterprises. This approach enables students to more effectively comprehend and remember the related regulations.

3. The practice of incorporating ideological and political education into the taxation course for international business talent development

<p>Objective</p>	<p>1. Value Objectives Policy Confidence: Students will understand that the statutory and preferential tax rates for corporate income tax are policy tools used to implement China's industrial and social policies and to conduct macroeconomic regulation. Tax Compliance and Professional Ethics.</p> <p>2. Knowledge Objectives Explanation of Tax Rates: Students will be able to explain the statutory and preferential tax rates for corporate income tax and identify the applicable entities for different tax rates.</p> <p>3. Competency Objectives Application of Tax Rates: Students will be capable of selecting the appropriate and correct tax rate when calculating the tax liability.</p>
<p>Content</p>	<p>Pre-Class: Release relevant policy documents, videos, and other learning materials. Assign tasks such as collecting resources, conducting research, and taking quizzes for the upcoming lessons.</p> <p>In-Class: Utilize a variety of teaching methods including lectures, case studies, and discussions to guide students in critical thinking and effective communication.</p> <p>Post-Class: Assign follow-up tasks that require students to use tax deceleration software to explore the specifics of corporate income tax declarations, particularly focusing on related to tax rates.</p>

Teaching method	<p>1. Blended Learning Online: Before class, students watch relevant videos and read materials online to gain a preliminary understanding of the subject. Online quizzes are to assess students' pre-class preparation. Offline: In-class sessions focus on in-depth teaching, discussions, and interactive activities to deepen students' understanding.</p> <p>2. Simulation Training Using Tax Declarations Software: Students utilize tax simulation software to integrate theoretical knowledge with practical skills. This hands-on experience helps lay the foundation for completing comprehensive corporate income tax returns in the future.</p> <p>3. Interactive Discussions Discussion tasks that include ideological and political education (IPE) elements are assigned. Students work in groups to discuss key areas of preferential tax rates for corporate income tax. Groups present their findings and engage in exchanges of ideas, fostering a deeper understanding of the social and economic impact of these policies. This approach ensures a comprehensive and engaging learning experience, combining online and offline resources, simulations, and interactive discussions to enhance students' understanding and application of corporate income tax concepts.</p> <p>3. Activities Design</p>			
	No.	Learning phase	content	Activities
	1	warm up	Before class, release course resources on the learning platform and have students collect business licenses from various types of enterprises.	Browse the materials and complete the collection of business licenses.
	2	Clarify the learning objectives	Present the learning objectives, key points, and difficulties of this course.	The teacher explains the key points and difficulties of this course.
	3	Discussion, heuristic teaching	Using the materials browsed before class and the business licenses collected by students, organize a discussion where students can share and discuss the different types of enterprises and their operating characteristics, with a focus on high-tech enterprises and small micro-profit enterprises.	Students discuss and share the business licenses they have collected, exploring what types of enterprises these different businesses belong to.
	4	Heuristic teaching and content presentation	<ul style="list-style-type: none"> ● The standard corporate income tax rate and the preferential tax rates applicable to certain enterprises; ● The specific conditions and qualifications required for enterprises to be classified as high-tech enterprises and small micro-profit enterprises; 	Questioning and lecturing: <ul style="list-style-type: none"> ● The historical evolution of corporate income tax rates in China and the current tax rate. ● The criteria for identifying high-tech enterprises and small micro-profit enterprises.
	5	Summary	Summarize the course content, emphasizing the key points and difficulties.	<ul style="list-style-type: none"> ● Questioning; ● Release a quiz on the learning platform to assess learning outcomes, and emphasize knowledge areas that have not been sufficiently mastered.
	6	Task	After class, have students enter the training software for an initial application of tax rates within the tax declaration software.	Through the tax declaration forms in the training software, students will gain an understanding of how tax rates are applied in the calculation of tax liability.

<p>The Concept and Essence of Ideological and Political Education in Course Design</p>	<p>Taxation is a crucial tool for driving national economic development, an important path for sharing the fruits of development, and a significant measure to fulfill the people's aspirations for a better life. The Taxation course aims to implement ideological and political education (IPE) by guiding individuals and enterprises toward tax compliance. It integrates professional knowledge learning as the main thread, combining it with IPE elements such as national strategy, economic policies, social conditions, public needs, and professional ethics standards. This approach ensures that students naturally receive both professional and ideological education as they progress through their studies.</p>
<p>Mining IPE Elements and Selecting IPE Materials</p>	<ol style="list-style-type: none"> 1. Corporate income tax serves as an essential tool for enforcing national industrial and social policies and implementing macroeconomic regulation. It is imperative that enterprises demonstrate a strong sense of social responsibility. 2. By offering tax incentives, the government can stimulate corporate patriotism and encourage businesses to contribute positively to the nation and society.
<p>Integration of Professional Knowledge and IPE Elements</p>	<p>According to official data, corporate income tax revenue accounts for approximately 20% of China's total tax revenue. The current statutory corporate income tax rate in China is 25%. However, for nationally supported high-tech enterprises, the preferential tax rate is 15%, and for small and micro-profit enterprises, it is 20%. These preferential tax rates clearly demonstrate how China supports the development of high-tech enterprises and small and micro-profit enterprises. By significantly reducing the tax burden on these companies, the government injects financial "liquidity" into them, allowing them to allocate more funds toward innovation and R&D. This support facilitates high-quality growth and enhances the competitiveness of these enterprises.</p>

In the practical teaching of taxation courses, the integration of ideological and political education and the implementation of a blended online-offline teaching model have led to a noticeable improvement in students' learning outcomes. Firstly, students' professional confidence has significantly increased. Secondly, their understanding, memory, and application ability of tax policies and regulations have markedly improved, along with enhanced team collaboration skills. Finally, students' practical application abilities have been strengthened; in operating tax declaration software, they are able to think clearly, operate skillfully, and achieve higher accuracy in submissions.

In the cultivation of international business talent, two points still need attention in the implementation of ideological and political education within professional courses:

Firstly, the ethics of teachers are also significantly important in ideological and political education. In the practice of integrating ideological and political education into professional courses, besides the course design needing to naturally incorporate elements of ideological and political education from the perspectives of philosophy, content, and teaching methods, it is also crucial for teachers to convey certain values to students in the classroom. For instance, by strictly enforcing deadlines for assignments and tests, teachers can cultivate students' awareness and behavior of adhering to rules. Additionally, a teacher's commitment to rigorous scholarship and serious approach to teaching and research can influence students to adopt a scientific, rigorous attitude towards their studies and future work.

Secondly, reducing the teaching content can achieve an enhancement in teaching effectiveness. In the process of cultivating international business talent, there is a strong emphasis on developing skills such as critical thinking, presentations, teamwork, innovation, and self-study of professional knowledge both domestically and internationally. To integrate ideological and political education and achieve these goals, it would be necessary to incorporate a substantial amount of in-class activities, which could occupy teaching time. Therefore, teachers can carefully organize the teaching content, moving simpler materials that students can study independently to pre-class assignments, completed through online courses. During class, teachers can check students' understanding via small quizzes and provide brief summaries. For the ideological and political education component, by ingeniously designing the curriculum, teachers can embed ideological and political

elements into discussions, case analyses, presentations, and other activities, thereby enhancing the effectiveness of ideological and political education.

4. Conclusion

In the process of international education, college students, whose values are still in the formative stage, are relatively more susceptible to the influence of the international political and cultural environment. We need to integrate ideological and political education into the top-level design philosophy of international talent cultivation, implementing a curriculum model that resonates with the integration of ideological and political education into international professional courses. This ensures that students, even in an internationalized educational environment, can always feel the influence of the excellent traditional Chinese culture, which is of great significance and importance for fulfilling the fundamental task of “nurturing virtue and fostering talent.

Universities should not only aim to cultivate the main force for the great rejuvenation of the Chinese nation and successors of socialism but also focus on nurturing talents with an international perspective and a profound global sentiment as important content of their education. Therefore, combining ideological and political education with international education is a crucial channel for universities to achieve the fundamental task of “nurturing virtue and fostering talent” in the new era.

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