

# Reform of the Enterprise Tax Practice Course in Higher Vocational Colleges

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**Abstract:** This paper addresses prominent issues in the teaching of the Enterprise Tax Practice course in higher vocational colleges, analyzing the current situation and causes from aspects such as curriculum design, teaching content, practical components, and faculty development. Research indicates that the current curriculum system suffers from insufficient practical hours, lagging teaching content, low integration of certification standards, and a lack of practical experience among teachers. The main reasons include the misalignment between frequent policy updates and the development of teaching resources, underdeveloped practical training platforms, and inadequate industry-institution cooperation mechanisms. Based on this analysis, the paper proposes measures such as optimizing the theory-practice hour ratio, developing dynamic teaching resources, promoting the integration of courses and certificates, and deepening industry-institution collaboration. These measures aim to construct a job competency-oriented curriculum system to enhance students' practical tax skills and employment competitiveness.

**Keywords:** Enterprise Tax Practice, Curriculum Reform, Practical Teaching, 1+X Certificate, Industry-Institution Cooperation.

## 1. Introduction

With the continuous optimization of China's economic structure and profound changes in the tax system, fiscal and tax policies have been constantly adjusted and refined since the comprehensive implementation of the "Replacement of Business Tax with Value-Added Tax (VAT)" in May 2006. As an important tool for national macro-control, changes in tax policy directly affect business operation decisions and practical tax operations. Higher vocational colleges, serving as the main base for cultivating technical and skilled talents, see the quality of talent development in their Big Data and Accounting programs, particularly the effectiveness of the Enterprise Tax Practice course, directly impacting the enhancement of students' professional abilities and job adaptability.[1] However, teaching in the Enterprise Tax Practice course in many higher vocational colleges still faces problems such as the disconnection between theory and practice, outdated teaching content, and insufficient practical experience among teachers, leading to weak job competency among graduates and a significant gap with industry demands.

## 2. Current Situation of the Enterprise Tax Practice Course in Higher Vocational Colleges

### 2.1. Mismatch between Practical and Theoretical Teaching Hours

Since the comprehensive implementation of the "Replacement of Business Tax with VAT" in China in 2006, tax laws and regulations have been frequently revised, and the practical tax environment has been changing rapidly.[2] The Big Data and Accounting programs in higher vocational colleges commonly offer the "Enterprise Tax Practice" course. However, in actual teaching, practical teaching hours are severely insufficient, failing to achieve a 1:1 ratio with theoretical teaching. This results in students' practical abilities not meeting the requirements of corporate tax accounting

positions.

### 2.2. Low Pass Rates for Accounting-Related Qualifications

With policy changes from the Ministry of Finance and the Ministry of Human Resources and Social Security, the Accounting Practice Qualification Certificate was abolished in 2017. The Primary Accountant Certificate has become the main qualification obtainable by students during their studies. This certificate requires candidates to pass both "Fundamentals of Economic Law" and "Primary Accounting Practice" simultaneously, which presents significant difficulty. Statistics show that the annual number of candidates for the Primary Accountant exam nationwide reaches millions, but the pass rate is generally below 20%, severely dampening students' enthusiasm for registration. Although the Ministry of Education introduced the "1+X" certificate system in 2019, aiming to integrate academic education with vocational skill level certification, its implementation period is relatively short, the certification system is not yet fully mature, and societal recognition is limited. This leads to low student enthusiasm for participation. The low certification pass rates not only reflect the gap between teaching effectiveness and professional standards but also expose the misalignment between teaching content and certification exam requirements.

### 2.3. The Teaching Content Does not Match the Requirements of Accounting Jobs

The Enterprise Tax Practice course is highly policy-oriented and practical. However, the course content in many institutions still focuses on explaining tax theory and imparting static knowledge, failing to closely integrate instructional design with the workflow of real tax-related businesses. For example, teaching materials are updated slowly, and cases lack representativeness for high-frequency practical content such as the operation of full electronic invoices, VAT credit refunds, corporate income tax reconciliation, and tax incentive applications. Simultaneously,

tax collection and management are becoming increasingly digital and intelligent. Enterprises place greater emphasis on the data analysis capabilities, system operation skills, and compliance management abilities of tax accounting personnel. However, existing courses offer little content related to operating electronic tax bureaus, identifying tax risks, or simple tax planning, failing to meet the demand for compound-type tax talents.

#### **2.4. Teachers Lack Practical Tax Work Experience**

Currently, most full-time teachers in higher vocational colleges possess strong academic backgrounds and teaching experience but generally lack first-hand work experience in corporate tax positions. Many teachers enter teaching directly after graduation from university and have limited understanding of links such as actual enterprise tax filing, responding to tax audits, and the practical application of tax policies. This makes it difficult for them to move beyond the textbook framework during teaching and prevents them from providing students with case studies and operational guidance that are close to reality.

### **3. Analysis of Causes of Teaching Problems**

#### **3.1. Lag in Teaching Content**

The issue of outdated content in the Enterprise Tax Practice course stems from the fundamental contradiction between its high dependency on policies and the relatively stable update mechanisms for teaching resources. In recent years, national tax regulations have been continuously and dynamically adjusted, with tax reform deepening and new policies and provisions constantly emerging. However, updating teaching content requires a longer cycle, making it difficult for the course to keep pace with the latest developments in policy and practice. The textbook compilation and publication process itself is time-consuming, often taking one to two years from organization and writing to review, editing, and printing. This means that by the time a textbook is published, new policies may already be in effect, making content lag inevitable.[3] Furthermore, updates to teaching auxiliary software generally lag behind upgrades to actual tax collection and management systems. Such software is mostly developed by third-party companies and is constrained by version update schedules and commercial considerations, making it difficult to promptly follow minor adjustments in tax policies or functional optimizations in electronic tax bureaus. This creates a discrepancy between student practical training and real tax filing scenarios.

#### **3.2. Weak Practical Training Component**

Currently, practical teaching for the Enterprise Tax Practice course in many higher vocational colleges remains insufficient. Some institutions lack highly simulated tax training platforms, making it difficult for students to access and master the actual operation of current tax collection and management systems during their studies, thus failing to meet the new requirements of digital tax management. Even though some colleges have basic practical training software, its functionality is often limited to practicing a single tax type or fragmented operations. They have not yet established virtual simulation training platforms that integrate multiple positions, entire processes, and deep integration of multiple tax types.

The absence of such platforms prevents teaching from simulating the entire process of real enterprise tax handling. Students lack a systematic understanding of the correlations between various taxes like VAT, corporate income tax, and personal income tax. They also find it hard to experience the complete business process from document collection, tax calculation, and tax filing to risk response. Additionally, existing practical training often neglects collaborative training between different positions. Students cannot role-play different roles such as finance, taxation, and invoicing in a simulated environment, thus failing to fully understand the internal control processes and positional constraints within enterprise tax-related businesses. This leads to a significant gap between their comprehensive practical abilities and the actual requirements of corporate positions.

#### **3.3. Complex Certificate System and Insufficient Integration with Teaching**

Currently, the development of teaching resources in vocational colleges significantly lags behind the rapidly developing certificate system. Most existing textbooks, training platforms, and teaching cases are still based on traditional curriculum systems and have not been updated in a timely manner to align with the assessment requirements of various certificates. This further exacerbates the disconnection between the content of accounting certificates and daily college teaching. Due to the lack of connection between teaching content and the certificate system, the assessment standards required by certificates are not systematically integrated into the regular teaching process. Consequently, students often must rely on additional exam preparation training to cope with certificate exams, which significantly increases their learning burden and adversely affects the overall pass rates of these certificates. At the same time, teachers generally lack the professional ability to effectively transform certificate standards into applicable teaching modules. Often, they can only teach based on their personal understanding of the certificate requirements, leading to deviations between the actual training content and the official assessment standards.

#### **3.4. Insufficient Depth of Industry-Institution Cooperation and Lack of Practical Teacher Ability**

Currently, industry-institution cooperation in higher vocational colleges generally suffers from unstable mechanisms and superficial levels, failing to build deep, collaborative strategic partnerships with enterprises. Cooperation is mostly limited to providing internship positions or occasional lectures, lacking systematic collaborative education mechanisms and resource-sharing platforms. In terms of faculty, professional teachers generally lack first-line tax work experience. Due to the absence of stable personnel exchange mechanisms between schools and enterprises, teachers have few opportunities to engage deeply in practical work within companies. They cannot promptly grasp the specific application of tax policies in enterprises or stay updated on the latest practices. Although some teachers have solid theoretical knowledge, their understanding of practical aspects such as tax operations, audit response, and tax planning is limited. This makes it difficult to translate policy provisions into vivid case studies during teaching. Simultaneously, opportunities for industry experts to participate in teaching are insufficient. Part-time teachers

from industry often face issues such as unreliable time commitment, unsystematic teaching content, and poor articulation with in-school teaching due to a lack of institutional guarantees. Consequently, they fail to fully play their intended role. This dual dilemma of insufficient industry-institution cooperation and lacking practical teacher ability leads to a serious disconnect between teaching content and actual work. Students struggle to master the comprehensive skills required for tax positions, ultimately affecting the quality of talent cultivation and employment competitiveness.

## 4. Teaching Reform Measures

### 4.1. Increase Practical Teaching Hours, Optimize Curriculum Resource Development and Design, Improve Cloud-Based Practical Training Platforms

Schools should ensure sufficient practical hours for the course, gradually achieving a 1:1 ratio between theoretical and practical hours for the Enterprise Tax Practice course. The "Integration of Teaching, Learning, and Doing" model should be adopted in the course to break the linear teaching sequence of theory followed by practice. Project-led and task-driven approaches should be used, allowing students to learn relevant knowledge by handling specific tax-related tasks, achieving "Learning by Doing and Doing by Learning," and enabling parallel progress in theoretical and practical courses. While improving offline training rooms, cloud-based training platforms should be established.[4] Introduce cloud computing-based virtual simulation training systems that simulate real scenarios such as electronic tax bureaus, VAT invoice management systems, and corporate income tax reconciliation, supporting students for repeated practice and error correction to enhance practical proficiency.

### 4.2. Select Teaching Content that Meets the Requirements of Accounting Qualification and Vocational Skill Level Certificate Exams

The teaching content of relevant school courses should align with the syllabus of the Primary Accountant exam and the standards of the "1+X" certificates. Knowledge points and ability requirements should be broken down into several teaching modules, such as "Tax Calculation and Declaration," "Tax Risk Management," and "Application of Intelligent Tax and Finance Tools," to enhance teaching targeting. Course credits should be recognized based on the level of relevant vocational skill level certificates obtained by students, stimulating their enthusiasm for learning and certification.

### 4.3. Select Teaching Content that Meets the Job Task Requirements of Tax Filing Positions

Regarding teaching content, teachers should introduce more real enterprise cases to cultivate students' abilities in tax handling and planning. Schools can also strengthen cooperation with bookkeeping agencies and tax firms to collect real tax-related business cases for use in classroom teaching and practical training design, enhancing the authenticity of the teaching context. Increase teaching content

related to electronic tax bureaus, tax big data analysis tools, RPA intelligent tax software, etc., to enhance students' digital application abilities.

## 4.4. Strengthen Faculty Development and Ensure Team Professionalism

Universities should establish platforms for enterprise practice and internships, providing corresponding positions and experience for teachers to intern in enterprises during holidays. For example, arrange for full-time teachers to undertake no less than one month of practical training each academic year in enterprises, tax institutions, or tax service platforms, participating in actual tax filing, settlement, tax consulting, and other work to accumulate practical experience. Regularly organize teachers to participate in training on new tax policies and teaching ability improvement seminars. Incorporate teachers' participation in enterprise practice, obtaining professional qualification certificates, and guiding student competitions into performance assessments to motivate teachers to proactively enhance their professional abilities. Actively introduce enterprise financial managers, tax accountants, platform technical experts, etc., to serve as part-time teachers, undertaking practical course teaching, lectures, or workshop guidance to compensate for the lack of practical experience among on-campus teachers.

## 5. Conclusion

The reform of the Enterprise Tax Practice course in higher vocational colleges needs to focus on cultivating practical abilities. This involves increasing practical hours and building virtual simulation training platforms to strengthen students' operational skills; establishing a dynamic teaching resource update mechanism to promptly incorporate new tax policies and real cases, enhancing the timeliness of the course; promoting the deep integration of "1+X" certificates with course content to achieve mutual recognition between courses and certificates; and simultaneously deepening industry-institution cooperation, constructing long-term mechanisms for teacher enterprise practice, introducing industry experts into teaching, and building a "dual-qualified" teaching team. This will systematically enhance students' job adaptability and employment competitiveness, cultivating high-quality technical and skilled talents for the industry.

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