

Research on the Curriculum System Construction and Innovative Teaching Methods of Tax Law for Undergraduate Accounting Majors

Xuandong Zhang^{1,2*}, Feng Li³

1. School of Economics and Management, Yan'an University, Yan'an, Shaanxi, 716000, China

2. School of Economics and Management, Xi'an University of Technology, Xi'an, Shaanxi, 710054, China

3. School of Accounting, Luoyang Institute of Science and Technology, Luoyang, Henan, 471023, China

*Corresponding author: Xuandong Zhang, zhangxuandong@hotmail.com

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Abstract: Against the background of booming digital economy and digital transformation of tax collection and administration, the Tax Law course for undergraduate accounting majors is facing unprecedented opportunities and challenges. As a core bridging course connecting accounting and tax law, its teaching quality directly determines the effectiveness of cultivating interdisciplinary finance and taxation talents. This paper systematically analyzes prominent problems in the teaching of Tax Law for undergraduate accounting majors in terms of curriculum content development, teaching implementation, faculty and assessment system, and student learning. Based on the concept of New Liberal Arts construction and OBE (Outcomes-Based Education) theory, this study constructs a four-in-one curriculum system construction path: systematic curriculum module design, dynamic content updating, practical teaching system, and interdisciplinary integration. It also puts forward innovative teaching methods from four dimensions: theoretical teaching, practical teaching, information technology application, and teaching resource development. Meanwhile, a curriculum reform guarantee system is built from four aspects: faculty team construction, assessment and evaluation system reform, teaching condition support, and teaching management and supervision. This research aims to provide theoretical reference and practical guidance for cultivating high-quality applied accounting talents meeting the demands of the digital economy era.

Keywords: Tax Law Course; Curriculum System; Innovative Teaching; OBE Concept; New Liberal Arts Construction

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1. Introduction

With the extensive application of digital intelligence technologies such as big data, artificial intelligence, mobile internet, cloud computing, and blockchain, new business forms such as financial sharing and industry-finance integration have emerged continuously, and the traditional accounting industry is undergoing profound digital transformation. The tax collection and administration field is also accelerating digital transformation. The full advancement of the Golden Tax Phase IV Project and the in-depth development of smart taxation have put forward higher requirements for the tax literacy of accounting talents. As one of the core courses for undergraduate accounting majors, Tax Law undertakes the important mission of cultivating students' awareness of tax payment in accordance with the law and improving their tax analysis

capabilities. The construction of its curriculum system and innovation of teaching methods have become important topics in accounting education reform. In 2023, the Ministry of Education launched the “Double Ten-Thousand Plan” to promote the construction of first-class undergraduate courses, clearly requiring the embodiment of the New Liberal Arts concept and the integration of ideological and political elements. The New Liberal Arts construction emphasizes interdisciplinary integration, requiring breaking down traditional disciplinary barriers and cultivating interdisciplinary innovative talents. Under this policy orientation, the Tax Law course is in urgent need of systematic reform and innovation due to its timeliness of content and particularity of educational goals. However, the current teaching of Tax Law in colleges and universities still has problems such as outdated content lagging behind reform practices, single teaching methods, weak practical teaching, and rigid integration of ideological and political elements, which are difficult to meet the demand for interdisciplinary taxation talents in the digital economy era.

Based on this, this study combines the New Liberal Arts construction concept with OBE theory to construct a systematic curriculum system construction framework and innovative teaching method system, which not only enriches the theoretical research on the reform of core courses for accounting majors, but also provides a referable model for the construction of similar courses. In practice, this study targets practical pain points in Tax Law teaching and puts forward operable reform paths and guarantee measures, which are of great value for improving teaching quality and cultivating high-quality accounting talents adapting to smart taxation. This research adopts literature research and systematic synthesis methods. Based on sorting out relevant domestic and foreign research results, it analyzes existing problems, draws on OBE concept and digital transformation experience, and follows the logical main line of “problem diagnosis—theoretical construction—path design—guarantee implementation” to ensure the scientificity and practicability of research results.

2. Literature Review

Driven by the digital economy and the development of smart taxation, domestic scholars have conducted extensive research on the curriculum reform of Tax Law for undergraduate accounting majors. Tu Wenjun et al. (2025) integrated the concepts of the New Liberal Arts and Outcome-Based Education (OBE), and proposed reverse design of curriculum objectives, construction of immersive classrooms and establishment of a diversified assessment system. They emphasized that the Tax Law course should align with the graduation requirements of accounting majors to achieve the coordinated implementation of three-dimensional objectives covering knowledge, competence and literacy^[1]. Wei Yu et al. (2025) introduced knowledge graph technology into the teaching research of Tax Law. They identified practical pain points including fragmented knowledge points of tax law and intricate logical relationships among different tax categories, and put forward that knowledge graphs can be adopted to restructure the curriculum knowledge framework, reduce students’ cognitive load, and provide technical support for the structural updating of curriculum content^[2]. Yang Huanling et al. (2025) focused on curriculum ideological and political education as well as the integration of professional education and innovation education. They pointed out that the common phenomenon of “disconnection between professional teaching and ideological and political education” exists in the ideological and political construction of Tax Law courses. It was advocated that awareness of the rule of law, tax integrity and social responsibility should be embedded in teaching activities such as case studies and practical training, so as to realize the in-depth integration of value guidance and professional teaching^[3]. Peng Pingting and Wang Huichen (2023) analyzed the deficiencies in practical teaching of Tax Law from the perspective of industry-education integration. They argued that insufficient in-depth university-enterprise cooperation and the lack of real tax-related business scenarios are key factors restricting the improvement of students’ practical capabilities, and proposed reform approaches including building off-campus practical bases and implementing the dual-mentor system^[4]. Fu Ting and Tang Hongying (2021) explored the application of the competition-education integration model in Tax Law courses. They suggested translating the standards of tax skill competitions into teaching content, strengthening comprehensive practical training through “promoting learning by competition”, and making up for the limitations of classroom practical teaching^[5]. Pan Da (2023), against the backdrop of first-class undergraduate curriculum development, pointed out common problems such as outdated Tax Law textbooks, poor coherence of interdisciplinary content, and superficial application of information-based teaching. She advocated modular

curriculum reconstruction and the reform of online-offline blended teaching^[6].

A review of existing studies shows that scholars have explored individual dimensions such as OBE teaching design, curriculum ideological and political education, practical teaching, and the application of digital technologies. Nevertheless, systematic research on curriculum systems that integrate the New Liberal Arts, digital transformation of smart taxation, interdisciplinary integration of business, finance and taxation, and overall design of guarantee mechanisms remains to be further enriched, which constitutes the starting point of this study.

3. Existing Problems in the Teaching of Tax Law for Undergraduate Accounting Majors

3.1 Problems in Curriculum Content Construction

The update of curriculum content lags behind the practice of tax reform. Tax policies are adjusted frequently, with more than 100 tax policies and regulations issued every year, and major tax reforms are implemented successively. However, the update cycle of college textbooks is usually 2-3 years, and the teaching content lags behind tax practice, leading to a disconnect between what students learn and actual needs. Although some colleges and universities try to supplement the latest policies, they lack a systematic update mechanism and present fragmented characteristics. Meanwhile, new tax-related businesses such as e-commerce taxation and digital service tax are rarely covered in the course. Studies have shown that the current Tax Law course faces three structural contradictions: “frequent tax law adjustments, complicated cross-tax practice, and excessive cognitive load”, and the traditional linear content arrangement is difficult to adapt to the requirements of cross-tax knowledge integration.

The integration of ideological and political elements is rigid. The Tax Law course is closely linked to economic development, and its ideological and political construction is crucial. However, there is an obvious “two-layer skin” phenomenon in implementation: insufficient accumulation of ideological and political resources, lack of systematic excavation and sorting; unclear integration path, separation of ideological and political education from professional knowledge teaching; poor collaborative education mechanism, lack of effective connection between theoretical teaching and practical teaching. Some teachers simply equate curriculum ideology and politics with inserting tax policy explanations or case analyses, failing to deeply dig into the spirit of the rule of law, integrity awareness and social responsibility behind tax laws, resulting in poor ideological and political education effect.

Interdisciplinary knowledge integration is insufficient. The Tax Law course involves multi-disciplinary knowledge such as law, accounting, finance, and management, but the current content design is mostly limited to one-way teaching of tax knowledge, lacking organic connection with professional courses such as accounting and financial management. Under the new requirement of “industry-finance-taxation integration”, students should not only master tax law provisions, but also understand the influence mechanism of tax law on enterprise financial decision-making and operation management. However, in the existing curriculum system, there is content repetition or connection fault between Tax Law and courses such as Tax Accounting, Tax Planning, and Tax Audit, failing to form a progressive curriculum chain of “Tax Law Foundation—Tax Accounting—Tax Planning—Tax Administration”.

3.2 Problems in Teaching Implementation

Single teaching method and low student participation. Traditional Tax Law teaching adopts an indoctrination mode of “lecture—listen—practice”, focusing on the explanation of provisions and calculation training, ignoring students’ subject status and individual differences. A survey shows that more than 60% of students think the course is “boring and hard to memorize”, and their learning enthusiasm is not high. Classroom interaction is insufficient, students passively accept knowledge and lack active exploration. Although some teachers try case teaching, the cases are outdated and simple, lack authenticity and complexity, and are difficult to stimulate interest.

Weak practical teaching links and insufficient application ability training. The current practical teaching has a “formalization” tendency: the proportion of class hours is low, the ratio of theoretical teaching to practical teaching is more than 3:1, and students’ practical training is insufficient; the teaching form is single, mainly simulated tax declaration, lacking comprehensive and design projects. The depth of school-enterprise cooperation is insufficient, students are difficult to contact real tax-related businesses, and their adaptability after graduation is weak. Virtual simulation resources are scarce, making it

difficult to simulate smart taxation scenarios such as electronic tax bureaus and tax risk early warning.

The application of information-based teaching methods is superficial. Although most colleges and universities are equipped with multimedia teaching equipment and some courses have built online learning platforms, the application of information-based teaching methods is still in the primary stage. The digitalization degree of teaching resources is low, mostly electronic copies of textbooks, lacking interactive design; the use of smart teaching tools is insufficient, failing to make full use of learning analysis technology to achieve precise teaching; online and offline blended teaching is mere formality, online learning lacks effective supervision, and offline classrooms fail to achieve in-depth interaction. Against the background of rapid development of artificial intelligence, the application exploration of humanoid robots, AIGC and other technologies in Tax Law teaching has just started, facing practical challenges such as insufficient technical maturity, high cost, and low acceptance of teachers and students.

3.3 Problems in Faculty and Assessment System

The faculty team generally has a tendency of “emphasizing theory over practice”. Most teachers lack practical tax work experience, have little understanding of practical problems in the implementation of tax policies, and are difficult to integrate theory with practice in teaching. Meanwhile, facing frequent tax policy adjustments, teachers are under great pressure of knowledge updating, some teachers have fear of difficulties, and the timeliness of teaching content is difficult to guarantee. In addition, the proportion of teachers with interdisciplinary backgrounds in law and accounting is low, which is difficult to meet the needs of interdisciplinary teaching of Tax Law course.

Accompanied by the faculty structure problem is the simplification of assessment and evaluation methods. The traditional Tax Law course assessment is mainly based on the final closed-book examination, accounting for more than 70% of the total score. The assessment content focuses on memory of provisions and simple calculations, ignoring the evaluation of students’ comprehensive analysis ability, practical application ability and professional literacy. This “one exam determines the score” method leads to insufficient learning motivation of students at ordinary times, cramming before exams, and rapid forgetting after exams, making it difficult to form solid professional ability. Although some colleges and universities try to introduce usual grades, the evaluation criteria are vague and subjective, failing to play the guiding role of process assessment. Under the background of curriculum ideology and politics, how to scientifically evaluate students’ awareness of the rule of law, integrity quality and professional ethics has also become a new problem faced by the assessment system.

3.4 Problems in Student Learning

Students’ learning motivation is utilitarian and professional identity is weak. Affected by employment pressure, some students study Tax Law only to pass exams or obtain certificates, lacking recognition of the spirit of tax rule of law and respect for the tax profession. Students’ cognition of the importance of the course is insufficient, mistakenly regarding Tax Law as an auxiliary skill, resulting in insufficient learning investment and lack of interest in exploring the deep logic and legislative spirit of tax policies. Under the impact of digital transformation, some students worry about the prospect of accounting profession and feel anxious, affecting learning effect.

Insufficient autonomous learning ability and unscientific learning methods. The Tax Law course has complex content and trivial policies, requiring students to have strong autonomous learning ability. However, most students are accustomed to passive acceptance of knowledge and lack the learning habit of actively consulting regulations and analyzing policy changes. Facing massive knowledge, students often adopt rote memorization, failing to establish logical connections between knowledge, resulting in low learning efficiency and high knowledge forgetting rate. Against the background of increasingly abundant digital learning resources, students’ information literacy is insufficient, lacking the ability to effectively use online resources for autonomous learning.

Based on the above analysis, this study constructs a “problem-reform-method” correspondence framework (Figure 1), sorts out the problem manifestations from three dimensions and corresponds to reform paths and innovative methods, providing logical guidance for the following text.

Figure 1: Correspondence Framework of “Problem-Reform-Method” for Tax Law Course of Undergraduate Accounting Majors

Problem Dimension	Main Manifestations	Corresponding Reform Path	Corresponding Innovative Method
Curriculum Content Construction	Outdated content, rigid integration of ideological and political elements, insufficient interdisciplinary integration	Dynamic update mechanism, modular system, industry-finance-taxation integration	Knowledge graph, loose-leaf textbook, AIGC resource generation
Teaching Implementation	Single teaching method, weak practical teaching, superficial information-based application	Three-level practical system, virtual-real combination platform	Project-oriented teaching, situational simulation, smart teaching platform
Faculty and Assessment	Unreasonable faculty structure, single assessment method	Three-element faculty, diversified assessment	Process assessment, curriculum ideological and political evaluation
Student Learning	Utilitarian motivation, insufficient autonomous learning ability	OBE orientation, layered teaching	Flipped classroom, personalized tutoring, competition-teaching integration

4. Construction Path of Tax Law Curriculum System for Undergraduate Accounting Majors

4.1 Basic Principles of Curriculum System Construction

The construction of curriculum system should adhere to the OBE Outcomes-Based Education concept, clarify the specific learning outcomes of students in terms of tax law knowledge, ability and literacy, reversely design the curriculum system and teaching content, and achieve the teaching goal of “student-centered, outcome-oriented and continuous improvement”. Meanwhile, follow the integration and innovation requirements of New Liberal Arts construction, break down disciplinary barriers, strengthen the cross-integration of law, accounting, information science, etc., build an “industry-finance-taxation” integrated knowledge system, and cultivate students’ digital intelligence literacy and legal thinking. The curriculum system should also reflect the practice orientation of applied undergraduate education, increase the proportion of practical teaching, build a progressive practical teaching system of “cognitive practice—specialized training—comprehensive practice”, and rely on school-enterprise cooperation platforms to improve students’ practical operation ability. In addition, it is necessary to implement the requirements of curriculum ideology and politics for all-round education, deeply dig into ideological and political elements such as the spirit of the rule of law, social justice and professional ethics in the Tax Law course, build a three-in-one education pattern of “curriculum ideology and politics—professional education—practice cultivation”, and realize the organic unity of knowledge imparting and value guidance.

4.2 Systematic Design of Curriculum Modules

Based on the above principles, a four-in-one Tax Law curriculum module system of Basic Module—Core Module—Expansion Module—Practical Module is constructed (Figure 2).

Figure 2: Design of Tax Law Curriculum Module System for Undergraduate Accounting Majors

Module Type	Course Name	Main Content	Teaching Objective	Class Hours
Basic Module	Principles of Tax Law	Basic tax theory, tax law system, tax rule of law, tax legal relationship	Establish a theoretical framework of tax law and cultivate legal thinking	32
Core Module	Chinese Tax System	Legal provisions and calculation methods of major taxes such as VAT, consumption tax, corporate income tax, and individual income tax	Systematically master the legal provisions and tax calculation methods of major taxes	64

Module Type	Course Name	Main Content	Teaching Objective	Class Hours
Core Module	Tax Accounting	Tax-related accounting treatment, tax declaration, tax payment, tax statement preparation	Master practical operation skills of tax accounting	48
Expansion Module	Tax Planning	Principles, basic methods and typical case analysis of tax planning	Cultivate tax planning awareness and preliminary design ability	32
Expansion Module	International Taxation	International tax agreements, transfer pricing, cross-border tax administration	Expand international vision and understand cross-border tax rules	24

Note: This table illustrates the modular system of the Tax Law-related curriculum cluster for the Accounting major, rather than the class hours of the standalone Tax Law course.

The basic module focuses on the cultivation of basic tax law theory and legal thinking, laying a theoretical foundation for the study of the core module. The core module is the main body of the curriculum system, systematically explaining the major taxes of China's current tax system, and paying attention to the close combination with accounting practice. The expansion module is set according to students' interests and career development directions, reflecting personalized training and disciplinary frontier. The practical module runs through the whole course learning process, and improves students' application ability through diverse practical forms.

4.3 Optimization and Update Mechanism of Curriculum Content

Construct a dynamically updated curriculum content system. In view of the frequent adjustment of tax policies, establish a content update mechanism of "relatively stable basic theory, dynamic update of tax policies, and real-time supplement of typical cases" to ensure that teaching content is synchronized with the latest policies. Introduce knowledge graph technology to construct a Tax Law course knowledge graph, realize the structured organization and visual presentation of knowledge, clearly show the logical relationship between various taxes and the connection points between tax law and accounting knowledge, help students build a systematic knowledge network, reduce cognitive load, and support personalized learning path recommendation.

Strengthen the content design of "industry-finance-taxation" integration. Break the traditional tax-based arrangement mode, introduce the content organization logic of "business scenario—tax-related matters—tax law application—accounting treatment", and connect relevant tax knowledge and accounting treatment methods with typical enterprise business scenarios as the main line. Strengthen the collaboration between Tax Law and courses such as Financial Accounting, Cost Accounting, and Financial Management, unify business processing calibers, form a progressive relationship of "Tax Law Foundation—Tax Accounting—Tax Planning", and avoid repetition and contradiction.

Integrate new content of the digital economy era. To meet the needs of smart taxation construction, add practical operation of electronic tax bureau, basic tax big data analysis, digital economy tax issues, tax risk identification and prevention in the course. Combined with the Golden Tax Phase IV Project, explain enterprise tax risk early warning indicators and coping strategies.

4.4 Construction of Practical Teaching System

Practical teaching is the key link to cultivate students' application ability. In view of the weak practical teaching of the current Tax Law course, this study constructs a "three-level" practical teaching system, and supports the construction of a diversified practical teaching platform and a perfect evaluation mechanism.

Construct a "three-level" practical teaching system. The first level is cognitive practice, offered in lower grades, to help students establish a preliminary cognition of the tax professional environment and stimulate learning interest through visits to tax authorities, expert lectures, and observation of tax court trials. The second level is specialized training, carried out synchronously with theoretical teaching, designing specialized training such as tax return filling, tax calculation, and tax

accounting treatment for major taxes, and using virtual simulation software to simulate the electronic tax bureau operating environment to realize the immediate connection between theory and practice. The third level is comprehensive practice, offered in higher grades, cultivating students' ability to solve complex tax-related problems through comprehensive projects such as enterprise tax comprehensive training, tax inspection simulation, and tax planning scheme design, and implementing the "dual-tutor system" to realize the effective connection between practical teaching and professional needs.

Construct a diversified practical teaching platform. Build a practical teaching platform system of "virtual-real combination, internal and external linkage". Build a tax simulation laboratory on campus, equipped with professional software such as tax declaration simulation system and tax inspection simulation software, to create a simulated tax professional environment. Deeply cooperate with tax authorities, accounting firms, and enterprise financial departments off-campus, establish a stable practical teaching base, carry out "embedded" practical teaching, and let students improve professional ability in real work scenarios. Meanwhile, actively develop online practical teaching resources, build a dynamically updated case base and regulation base, and explore the use of VR technology to develop immersive teaching resources to enhance the effectiveness of practical teaching.

Improve the practical teaching evaluation system. Establish a practical teaching evaluation system that pays equal attention to process and result, knowledge and ability. The evaluation subjects include teachers, enterprise tutors, students' self-evaluation and mutual evaluation, forming a multi-subject evaluation pattern. The evaluation content covers practical attitude, professional knowledge application, operation skills, teamwork, innovation ability and other dimensions, comprehensively reflecting students' comprehensive practical literacy. Evaluation methods include training reports, operation assessment, project defense, achievement display and other forms, focusing on the recording and feedback of students' practical process. Introduce the "1+X" certificate system, encourage students to obtain professional qualification certificates such as tax agents and certified public accountants, integrate certificate assessment content into practical teaching evaluation, and enhance the connection between practical teaching and professional qualification standards.

4.5 Interdisciplinary Curriculum Integration and Connection

This section promotes interdisciplinary curriculum integration and coherence from three dimensions, namely disciplinary intersection, curriculum integration, and industry-education collaboration, and constructs an external collaborative mechanism to support the high-quality development of Tax Law courses.

Strengthen the interdisciplinary integration of law and accounting. The Tax Law course has the dual attributes of law and accounting. It should take into account the cultivation of legal thinking and practical operation ability in teaching content, not only explain the legal meaning and application rules of tax law provisions, but also pay attention to the specific application of tax law provisions in accounting treatment. In terms of faculty allocation, establish a collaborative teaching mechanism between law teachers and accounting teachers, jointly develop interdisciplinary teaching cases, and carry out joint teaching and research activities. By offering cross-elective courses such as "Tax Law and Civil Law" and "Tax Law and Administrative Law", strengthen the cultivation of legal concepts such as the principle of statutory taxation and the principle of tax fairness, and improve students' ability to interpret and apply tax law provisions.

Promote the integration of "accounting + digital intelligence" curriculum. To adapt to the digital transformation trend of the accounting industry, integrate digital intelligence skills such as Python data analysis, advanced Excel application, and financial robot application into the curriculum content, enabling students to use information technology to process tax data, analyze tax risks, and optimize tax processes. Offer emerging courses such as "Intelligent Taxation" and "Tax Big Data Application", strengthen cooperation with computer science, data science and other disciplines, use artificial intelligence and big data technology to develop intelligent question answering, intelligent correction and learning situation analysis systems, and realize precise teaching and personalized tutoring.

Deepen industry-education integration and collaborative education. Establish an industry-education integration collaborative education mechanism, set up a curriculum construction committee composed of university teachers, tax officials, enterprise financial directors, and firm partners to jointly formulate talent training programs, develop curriculum content, and build practice bases. Introduce real enterprise tax cases, transform actual tax-related problems into teaching projects, and let

students improve their ability in solving real problems. Implement “order-based” talent training, offer characteristic classes such as “Tax Elite Class” and “Smart Taxation Class”, and establish a “dual-qualified” teacher training mechanism, sending teachers to work in tax authorities and enterprise financial departments to improve practical ability. Meanwhile, a training mechanism for “dual-qualified” teachers will be established. Teachers will be selected for temporary postings in tax authorities and corporate finance departments to enhance their practical capabilities.

5. Innovative Teaching Methods of Tax Law for Undergraduate Accounting Majors

5.1 Innovation of Theoretical Teaching Methods

Implement inquiry teaching of “problem orientation + case-driven”. Change the traditional mode of “provision explanation—example demonstration”, adopt the inquiry teaching path of “problem introduction—case analysis—theoretical explanation—application expansion”, stimulate learning interest with tax hot issues or typical cases, guide students to find and analyze problems, systematically explain tax law theory on this basis, and finally train application ability through expanded cases. Case selection follows the principles of “authenticity, typicality, timeliness and comprehensiveness”, establish a case update mechanism, and timely transform the latest tax hot events into teaching cases to enhance the practical concern of the course.

Implement differentiated teaching of “layered teaching + personalized tutoring”. In view of the large differences in students’ foundations and diverse learning goals, divide students into three levels: “basic level—improvement level—expansion level”, and formulate differentiated teaching objectives, teaching content and assessment standards. Use online learning platforms to provide personalized learning resources and learning paths, diagnose knowledge foundations through pre-tests, establish a learning early warning mechanism, carry out a “one-to-one” tutorial system, and provide targeted tutoring for students at different levels.

Carry out interactive teaching of “flipped classroom + in-depth discussion”. Precede knowledge imparting to before class, and use class time for in-depth discussion and interactive Q&A. Students learn basic knowledge independently before class, carry out group discussions, case analyses, role-playing and other activities around key and difficult points in class, and consolidate and improve through expanded reading and project assignments after class. Adopt the “Socratic” questioning method to guide students to think deeply step by step, encourage students to question tax law provisions, and cultivate critical thinking.

5.2 Innovation of Practical Teaching Methods

Within the framework of the practical teaching system, innovations in diversified teaching methods are carried out at the classroom level to further improve the effectiveness of practical teaching.

Implement the teaching mode of “project orientation + task-driven”. Taking real or simulated tax projects as carriers, design the tax-related business of an enterprise in a tax cycle into a comprehensive training project. Students work in groups, play roles such as enterprise tax handler, financial manager, and tax consultant respectively, and complete project tasks collaboratively. Adopt the “task-driven” method to decompose large projects into several sub-tasks, each sub-task corresponds to specific knowledge, skills and professional literacy goals, and students gradually build a complete professional ability in the process of completing a series of tasks. For example, in the “enterprise income tax final settlement” project, set a series of tasks such as income confirmation, cost deduction, tax adjustment, return filling, and tax payment, and students systematically master the whole process of final settlement operation in the process of completing tasks.

Carry out situational teaching of “simulation + role-playing”. Use virtual simulation technology to create a realistic tax work scenario and carry out situational teaching in the classroom. Introduce the role-playing method, let students play different roles such as taxpayers, tax cadres, tax agents, judges, and administrative reconsideration applicants respectively, and understand and handle tax-related issues from multiple perspectives. For example, in the teaching of “tax dispute handling”, design a simulated scenario of tax administrative reconsideration. Students play the roles of taxpayers and tax authorities respectively, make statements, present evidence and debate around the dispute focus, and deeply understand the tax dispute resolution mechanism and procedural rules in role interaction. After situational teaching, organize students to conduct review and discussion, summarize the experience and deficiencies in role-playing, and deepen the understanding of tax law application rules.

Implement the teaching mechanism of “competition-teaching integration + promoting learning through competition”.

Integrate skill competitions into daily teaching and build a “competition-course integration” teaching mechanism. Integrate the assessment content and evaluation standards of national tax skills competition, intelligent finance and taxation competition and other events into curriculum teaching, making competition requirements an organic part of teaching. Set up competition modules in the course, regularly hold on-campus tax law knowledge competitions, tax declaration skills competitions, tax planning scheme design competitions and other activities, establish a competition incentive mechanism, and give rewards such as credit recognition and priority evaluation to outstanding students. Stimulate students’ sense of competition and learning enthusiasm through competitions, improve professional skills, teamwork, innovative thinking, stress resistance and other comprehensive qualities in the process of preparing and participating in competitions, and realize a virtuous circle of “promoting learning through competition, promoting teaching through competition, and integrating competition and teaching”.

5.3 Application of Information-based Teaching Means

Build a smart teaching platform to realize precise teaching. Build a smart teaching platform integrating “teaching resource management, online learning, intelligent assessment, and learning situation analysis”, with functions such as intelligent resource push, online interaction, intelligent assessment, and learning situation analysis. Use learning analysis technology to identify students with learning difficulties and find weak teaching links, realizing precise teaching and targeted intensive training.

Apply AIGC technology to innovate teaching resource development. Use large language models to generate diverse teaching resources such as teaching cases, exercise analysis, and policy interpretation, and develop an intelligent teaching assistant system to provide 7×24-hour online Q&A services. According to students’ learning level and interest preference, automatically generate exercises of appropriate difficulty and personalized review materials, explore the use of AIGC technology for virtual scenario creation, and enhance the immersion of teaching.

Construct an online-offline blended teaching mode. Design a blended teaching process of “online independent learning + offline in-depth interaction + online expansion and improvement”. Content with strong theory is mainly learned online and summarized offline; content with strong practice is mainly operated offline, with online operation guidelines provided. Establish an online-offline learning outcome mutual recognition mechanism to ensure the overall effect of blended teaching.

5.4 Development and Utilization of Teaching Resources

Build a three-dimensional textbook system. Break the limitations of traditional paper textbooks, build a three-dimensional textbook system of “paper textbook + digital resources + online platform”. Paper textbooks focus on systematicness and authority; digital resources include micro-lecture videos, regulation bases, case bases, exercise bases, etc.; online platforms provide interactive teaching, intelligent assessment, learning communities and other functions. Textbooks are compiled in “loose-leaf” or “work manual” form, which is convenient for timely updating content according to policy changes.

Develop virtual simulation experiment teaching projects. Use VR, AR and other technologies to develop virtual simulation experiment teaching projects such as virtual tax service hall, virtual tax inspection, and virtual tax planning. Follow the principle of “real when possible, virtual-real combination”, give priority to virtual simulation for practical links that are difficult to contact or costly in reality, and provide real or high-simulation systems for conventional operations.

Integrate high-quality off-campus teaching resources. Strengthen cooperation with tax authorities, industry associations and enterprises, invite tax officials, enterprise tax directors, and firm partners to serve as part-time teachers, introduce real tax cases and professional norms, and expand learning channels by using taxpayer schools and training resources. Participate in university Tax Law course alliances, share high-quality teaching resources, timely track policy interpretations and typical cases of the State Taxation Administration, and transform them into teaching resources.

6. Guarantee System for Tax Law Curriculum Reform for Undergraduate Accounting Majors

6.1 Faculty Team Construction

The structure of the teaching team should be optimized to build a ternary teaching team consisting of full-time teachers, part-time teachers and industry mentors. Full-time teachers are responsible for theoretical teaching, while part-time teachers are

recruited from tax authorities, accounting firms and enterprises to undertake practical teaching tasks. Industry mentors provide career guidance and internship opportunities. Two-way personnel mobility between universities and enterprises will be deepened, and a training mechanism for “dual-qualified” teachers will be established. Teachers will be selected for temporary postings in tax authorities and corporate finance departments. Meanwhile, industry practitioners will be recruited to enrich the pool of part-time teachers. Efforts will be made to strengthen the practical competence development of full-time teachers by implementing the “teacher enterprise practice” system. Teachers are encouraged to obtain professional qualifications such as Tax Agent and Certified Public Accountant (CPA), and practical competence will be regarded as an important indicator for professional title evaluation and merit assessment. A systematic teacher training system will be developed, covering pre-service training, teaching competency improvement, information technology and curriculum ideological and political training. Teaching observations and seminars will be organized on a regular basis, and teachers will be supported to attend academic conferences to enhance their teaching and research capabilities. To meet the requirements of the digital transformation of education, teachers’ digital literacy will be comprehensively improved. Training on information technology application will be carried out to foster data literacy and AI literacy. An evaluation and incentive mechanism for digital teaching competence will be established, and special funds will be set up to support the exploration of information-based teaching.

6.2 Reform of Assessment and Evaluation System

Construct a diversified assessment and evaluation system, establish a diversified evaluation mode combining “process assessment + achievement assessment + ability assessment”, with process assessment accounting for 40%, achievement assessment 40%, and ability assessment 20%. Adopt multiple assessment methods such as written examination, oral examination, defense, operation assessment, and work display, and select appropriate evaluation forms according to the characteristics of different content. Strengthen process assessment and formative feedback, use information technology to record learning behaviors in real time, implement the “N×N+1” whole-process assessment mode, establish student growth portfolios, and pay attention to the incentive and development functions of evaluation. Improve the curriculum ideological and political evaluation mechanism, incorporate tax law principles, legal spirit, integrity awareness, professional ethics into assessment content, evaluate students’ legal concepts and professional ethics through case analysis, situational simulation and other methods, establish a curriculum ideological and political teaching effect evaluation mechanism, and promote excellent teaching experience.

6.3 Teaching Condition Support

Strengthen the construction of teaching infrastructure, build a high-standard tax simulation laboratory, equipped with professional software and high-performance equipment, to create a simulated tax professional environment. Build smart classrooms and teaching resource cloud platforms, improve the network teaching environment, and support diverse teaching activities. Enrich teaching resource reserves, establish dynamically updated regulation bases, case bases, exercise bases, and video bases, strengthen the construction of school-enterprise cooperation resources, and cooperate with tax authorities, firms and enterprises to develop real cases and practice bases. Guarantee teaching funding investment, set up special funds for curriculum construction, tilt to practical teaching, information-based teaching, and curriculum ideological and political construction, actively strive for off-campus resource support, apply for teaching reform projects, carry out horizontal research projects, and raise funds through multiple channels.

6.4 Teaching Management and Supervision

Improve the teaching quality monitoring system, establish a three-level monitoring mechanism of “school—college—teaching and research office”, forming a quality monitoring system with full participation, whole-process monitoring and comprehensive evaluation. Establish a teaching information feedback mechanism and a teaching early warning mechanism, regularly carry out curriculum evaluation, and continuously optimize curriculum design and teaching implementation. Standardize teaching process management, formulate teaching syllabi, teaching plans, assessment standards and other teaching documents, establish systems such as collective lesson preparation, trial lecture for new teachers, and teacher listening, and strengthen practical teaching management and graduation thesis topic management. Establish a curriculum continuous improvement mechanism, regularly carry out curriculum evaluation with evaluation subjects including students,

teachers, peer experts and employers, establish a graduate tracking feedback mechanism, and adjust curriculum content and teaching methods in a timely manner according to policy changes and industry development trends.

7. Conclusion

Based on the New Liberal Arts construction concept and OBE Outcomes-Based Education theory, this study systematically analyzes the problems existing in the teaching of Tax Law for undergraduate accounting majors, constructs the curriculum system construction path, designs innovative teaching methods, and puts forward corresponding guarantee measures. The main conclusions are as follows:

First, the current Tax Law teaching has problems such as outdated curriculum content, rigid integration of ideological and political elements, single teaching method, weak practical teaching, unreasonable faculty structure, and single assessment method, which are difficult to meet the demand for interdisciplinary taxation talents in the digital economy era.

Second, Curriculum system construction shall follow the concepts of Outcome-Based Education (OBE), the requirements of the New Liberal Arts, application-oriented orientation, and curriculum ideological and political education. It aims to build a four-in-one curriculum module system, establish a dynamic content updating mechanism, strengthen the integration of business, finance and taxation, and improve practical teaching and interdisciplinary collaborative teaching.

Third, teaching method innovation should be carried out from four dimensions: theoretical teaching, practical teaching, information-based means and teaching resources. Implement inquiry, differentiated and interactive theoretical teaching, carry out practical teaching oriented by project, situational simulation and competition-teaching integration, apply information-based means such as smart teaching platform, AIGC technology and blended teaching, and build three-dimensional textbooks, virtual simulation experiment projects and high-quality off-campus resources.

Fourth, curriculum reform needs systematic guarantee from four aspects: faculty team construction, assessment and evaluation system reform, teaching condition support, and teaching management and supervision to form a reform joint force and ensure the reform effect.

In the future, with the further advancement of smart taxation construction and the wide application of artificial intelligence technology, Tax Law teaching will face new opportunities and challenges. It is suggested to further explore the in-depth application of artificial intelligence technology in Tax Law teaching, strengthen the training of international taxation talents, promote the internationalization of Tax Law curriculum, and make greater contributions to cultivating high-quality accounting talents with global vision, digital intelligence literacy and legal thinking.

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Conflict of Interests

The authors declare that there is no conflict of interest regarding the publication of this paper.

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