

*Original Paper*

Exploration and Practice of Ideological and Political Teaching  
Mode of Applied Undergraduate Tax Law Course under the  
Concept of OBE

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**Abstract**

*The construction of ideological and political education in the curriculum is an important task for comprehensive improvement of the quality of talent training in applied undergraduate colleges, which serves as a significant initiative to cultivate accounting talents for regional economic services. Based on the OBE concept, this article uses “output-oriented, student-centered, continuous improvement” as a guide for the reform and practice of ideological and political education in tax law teaching. It establishes an OBE model for reforming ideological and political education in tax law courses and puts forward insights into the reform of ideological and political education in tax law teaching.*

**Keywords**

*Ideological and Political Teaching Mode, Applied Undergraduate, Tax Law*

The 20th National Congress of the Communist Party of China proposed that we should adhere to prioritizing education development, self-reliance and self-improvement in science and technology, driving with talent leadership, accelerating the construction of a strong nation in education, science and technology, as well as talents. It emphasizes fostering people for the party and nurturing talents for the country while comprehensively improving the quality of independent talent cultivation. The focus is on cultivating top innovative talents by gathering outstanding individuals from all over the world. On May 28th, 2020, the Ministry of Education issued “Guidelines for Ideological and Political Education Curriculum Construction in Higher Education Institutions”, requiring universities to comprehensively promote curriculum ideological and political construction by integrating it into classroom teaching throughout talent development objectives. Curriculum ideological and political construction is a strategic measure to fulfill its fundamental task-cultivating applied undergraduate students with moral

integrity; it serves as a political lever to enhance quality-oriented training for applied-typed talents; it also bears sacred mission undertaken by university teachers under national strategy on building an educational powerhouse Applied undergraduate student training model aligns with national policy guidelines aiming at serving local economic development needs along with nurturing innovative talents.

The tax law course is a core course for applied undergraduate accounting majors, mainly covering the basic legal norms of current taxes in our country, calculation of taxable amounts, and tax declaration. The teaching objectives consist of knowledge, skills, and quality goals. Based on the characteristics of the teaching content of tax law courses, incorporating ideological and political education throughout the teaching process combines talent cultivation with personal development to achieve unity between explicit education and implicit education while cultivating innovative and versatile accounting professionals. This aims to equip students not only with a solid theoretical foundation and practical operational abilities but also to instill in them a strong sense of legal consciousness for paying taxes according to laws underpinned by firm ideals beliefs. This will fulfill the training objective aimed at serving local regional economic development through nurturing applied undergraduate talents.

Based on the above reasons, the author integrates the concept of moral education into practical undergraduate tax law teaching and explores the specific application of moral education elements in teaching, summarizes corresponding experiences, and promotes the improvement of the quality of talent training in applied universities.

## **1. A Survey of Ideological and Political Research on Tax Law Courses**

Research on the ideological and political aspects of tax law courses in China, as documented by CNKI, has expanded since 2019 with over 60 academic papers. The main research directions encompass several key areas.

### *1.1 Targeting the Ideological and Political Education in Tax Law Courses for Higher Vocational Colleges and Applied Undergraduate Programs*

Xu Lifeng (2021) discussed the issues and implementation paths of ideological and political education in applied undergraduate courses. Wang Zi Yue et al. (2023) argued for the necessity of ideological and political education in tax law courses, the specific path to implement ideological and political education, problems existing in tax law course's ideological and political education, as well as incorporating ideological elements into specific types of taxes. He Jiahui expounded on the significance of integrating ideology into teaching tax law within applied undergraduate courses, goal setting, teaching methods that incorporate ideological elements, and measures to ensure teaching quality.

### *1.2 Tax Law Course Ideological and Political Education with Specific Background Concepts*

Wang et al. (2023) discussed the integration of the “curriculum ideological and political education” concept in tax law teaching reform under the background of internet finance, reflecting the timeliness and innovation of talent cultivation in universities. Huang et al. (2023) analyzed the problems and countermeasures existing in tax law teaching under the background of big data combined with curriculum ideological and political education. He Fang (2022) carried out educational reforms and practices for tax law course ideological and political education to achieve an organic integration of professional knowledge in tax law with elements of ideology and politics within a context emphasizing comprehensive student development.

## **2. Issues with the Ideological and Political Education in Applied Undergraduate Tax Law Courses**

Currently, most applied undergraduate tax law courses adopt a “online-offline” blended teaching mode, but the longitudinal comparison of the teaching effectiveness over several semesters has not achieved significant improvement. Teachers only focus on knowledge enhancement in their lectures, without considering the vocational needs and talent cultivation of applied undergraduate students, thus failing to achieve the goal of cultivating talents for regional economic development services at applied undergraduate level. The course-based ideology model based on OBE concept mainly has the following problems:

### *2.1 The Positioning of Course Objectives Is Not Comprehensive Enough to Meet the Needs of Training Applied Undergraduate Talents*

In setting course objectives, only emphasis is placed on achieving knowledge and ability goals while neglecting embedding and achievement of literacy goals. In daily teaching activities there’s disregard towards integrating literate targets such as socialism core values into taxation-related subjects; applied undergraduates should be focused more on societal professional demands over these foundational knowledge objectives with an aim to cultivate high-quality skilled tax professionals.

### *2.2 Teaching Content Focuses on Theoretical Knowledge Impartation While Ideological Elements Are Poorly Integrated*

In a blended “online-offline” teaching mode using lecture-style methods, students’ learning reaches requirements pertaining to instructional aims. It’s imperative that applied undergraduates pay closer attention maturing their practical taxation abilities during instruction practices rather than just focusing solely basic theory dissemination; Unfortunately this process lacks proper integration thoughtful ideological materials related to taxation expertise; Daily teachings simply skim through nurturing literary aspects hoping students understand although it doesn’t leave any profound impact in shaping career perspectives or values.

### *2.3 The Assessment Mechanism for Courses Is Too One-Dimensional Making Continuous Improvements Difficult*

The majority assessments for academic institutions specializing in taxes appear superficial as they fail prompt adequate detection regarding student accomplishments concerning both Knowledge ambitions & character ambitions throughout a semester. Typically, the evaluation comprises mostly regular performance along with end-of-term grades; routine performances made up by attendance, homework, and classroom attentiveness; such assessments feature abstract theoretical considerations. It can be summarized that these everyday evaluations lack diversity because opportunities assessing characteristics aren't accounted clearly within them. End-of-semester exams primarily emphasize examining candidates regarding classical taxable domain awareness without getting into curriculum ideologically connected topics. Aspiring individuals being trained seem limitably influenced due flawed Course approaches grading methodologies choices unable infuse guided value systems or guiding upliftments promoting composite skilled personnel proficiency enhancements.

### **3. Under the Concept of Outcomes-Based Education, Ideas for Reforming Ideological and Political Teaching in Tax Law Courses**

OBE, or Outcome-based Education, is also known as output-oriented education. Its core idea can be summarized as “output-oriented, student-centered, and continuous improvement”. This advanced educational concept focuses on inspiring students' intrinsic motivation and enhancing their self-directed learning ability and innovation consciousness. By focusing on societal and professional needs and designing teaching in a reverse manner based on outcomes, it aims to cultivate innovative accounting talents with multiple skills. Therefore, the OBE concept can serve as a guide for the development of applied undergraduate courses as well as for the design of professional course teaching, creating an educational model that integrates OBE concepts into applied undergraduate ideological education.

Based on the OBE teaching philosophy, the overall framework for tax law curriculum reform revolves around following the report of Party's 20th National Congress while emphasizing socialist core values, confidence in socialism and patriotism along with fostering a sense of responsibility towards laws compliance taxation ethics. With integrated goals consisting of theoretical knowledge transfer/practical knowledge imparting training composite capabilities establishment alongside forming core values within students' practices-centered mixed-mode instruction focused approach achieves objectives by shaping undergraduates' values which combines talent nurturing effectively.

#### **4. Under the OBE Concept, Practical Undergraduate Tax Law Courses Undergo Ideological and Reform Practice Reforms**

##### *4.1 Outcome-oriented “Trinity” Course Objectives*

Under the teaching concept of OBE, the first step in the ideological and political reform of tax law courses is to clarify the demand for talent trained in applied undergraduate programs by specific social positions, and to set output-oriented “three-in-one” teaching objectives. Building on the basic knowledge and competency goals for students majoring in finance and accounting, incorporating mindset goals, achieves comprehensive educational goals for applied undergraduate programs. Specifically, in setting teaching objectives, it is necessary to be based on social occupational demands, determine specific requirements for knowledge objectives, competency objectives, and mindset objectives while paying attention to their progressive relationship as well as continuous advancement of mindset goals. Meanwhile, the formulation of course outlines should be based on comprehensive education goal, breaking down into three main components, and implementing through tax law curriculum ideology path embodied in pedagogical practice.

##### *4.2 Curriculum Design Centered on Student-Centered Political and Ideological Education*

In the context of the OBE concept, the tax law course’s ideological and political education teaching model centers on students. It aims to cultivate students’ proactive learning abilities and creative thinking under comprehensive educational goals, fostering good professional qualities and ethical values while upholding socialist core values. To ensure the realization of comprehensive educational objectives, it is essential to break traditional teaching models by utilizing blended teaching methods, enhancing instructional approaches, enriching teaching materials, and integrating ideological and political elements throughout the entire process.

##### *4.2.1 The Essence of Ideological and Political Education Is Integrated into the Practice of Blended Learning*

The blended teaching model combines the advantages of traditional teaching methods with digital and online learning. It focuses on student-centered instruction using diverse teaching approaches to enhance students’ initiative and creativity in learning. The blended teaching model aligns with the OBE concept, aiming to reform tax law courses through ideological and political education, focusing on practical needs of accounting graduates, fostering a student-centered approach to knowledge, skills development, and values shaping for cultivating high-quality applied undergraduate talents. In this mode, ideological and political elements are integrated into the entire process of pre-class tasks (including exploring ideological elements), classroom instruction using student-centered design via the Superstar Learning Platform along with various teaching methods that encourage students to reflect upon their findings related to IDEOLOGICAL AND POLITICAL ELEMENTS within taxation laws; after-class assignments focus on practicing these elements-reflection-summarization while establishing a multi-faceted evaluation system assessing whether students have met instructional requirements.

#### 4.2.2 The Establishment of the Ideological and Political Resources Center Lays the Foundation for Educational Reform

Under the concept of OBE, tax law curriculum reform should actively establish a resource pool for ideological and political education. This involves integrating ideological and political elements into tax law textbooks with multidimensional textbook reforms. By incorporating the Twenty Major Spirits into the knowledge points through extended materials in textbook reforms, it realizes higher-level competency goals and literacy objectives on the basis of professional knowledge impartation, making tax law textbooks more practical, targeted, and multi-dimensional. Meanwhile, in organizing teaching activities before class-during class-after class, students' group reports on ideological resources are collected to include mind maps of ideological elements, video resource libraries, ideological case resource libraries, and exercise banks which are compiled into an ideological resource library integrated within SuperStar Learning Platform, combined with timely updates based on national policies.

#### 4.3 Continuous Improvement of the Diversified Assessment System Enhances Teaching Effectiveness

Under the OBE teaching philosophy, it is required to authentically assess students' learning outcomes in order to achieve comprehensive teaching goals, emphasizing the students' position and continuous improvement. In the context of tax law curriculum reform based on OBE philosophy, a diversified evaluation system needs to be established for reasonable assessment of learning outcomes. Under the blended teaching mode, with support from the SuperStar Learning Platform, a comprehensive assessment is conducted through an all-process approach. In addition to focusing on knowledge and skills objectives in different module assessments, there should also be a reasonable integration of competency-based objectives.

The diversified evaluation system for course ideology under OBE philosophy consists of three aspects: evaluation elements, assessment methods and evaluation methods that prioritize student-centered 100% comprehensive multidimensional assessment system. The assessment methods encompass both online and offline perspectives as well as individual and team aspects including class participation levels, periodic tests, regular assignments, group tasks platform study resources, and final reports. Online components primarily involve class participation (attendance, discussions), periodic testing, assignments, and platform resource study while Offline evaluations are mainly comprised by classroom participation (topic presentations, case sharing) group projects, and final reports. Under OBE concept, stressing undergraduate talent development involving application-oriented endeavors, the focus lies not only on cultivating personal abilities but also emphasizes teamwork's contribution towards regional economic development. In terms of this evaluative framework, the examination concerning collaborative capabilities prominently centers around pre-class explorations, class discussions summarization, reviews resulting into corresponding reports after each session.

## 5. Undergraduate Tax Law Course Reform in the Application-oriented Education Context: Enlightenment

Under the application-oriented undergraduate tax law course reform practice based on the OBE concept, the following insights can be obtained: First, take ideological and political goals as guidance in daily teaching, deeply integrate ideological and political goals with teaching content, and incorporate ideological and political education reform into each chapter's knowledge points according to the characteristics of tax law courses. Secondly, in the teaching process, integrate ideological and moral education throughout the entire process of tax law teaching through blended teaching methods, transforming passive learning about curriculum ideology into active exploration through innovative teaching methods; finally establish a dynamic cyclic multi-dimensional curriculum evaluation system for timely feedback and improvement purposes to provide a basis for continuous improvement of curriculum ideology education reform.

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