Reform Pathways for Finance and Taxation Courses in Vocational Undergraduate Education in the Context of Digital Intelligence: A Case Study of the Course Intelligent Tax Management

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Abstract: Golden Tax Phase IV has imposed new requirements on the risk management and control capabilities of finance and taxation professionals. To address such problems as fragmented course content and single evaluation methods in finance and taxation courses in vocational undergraduate education, this study adopts a single-case research approach, taking the course Intelligent Tax Management as an example. A reform framework integrating knowledge, competencies, and values is established to optimize teaching, practical training, and evaluation. Practical evidence demonstrates that this model can enhance students' digital and intelligent tax administration capabilities and overall professional competencies.
***Keywords*:** intelligent taxation; modularized teaching; value-added assessment; tax practice training

1. Introduction

The digital and intelligent transformation of China's economy continues to accelerate, bringing about fundamental changes in the competency requirements for corporate finance and taxation positions. Financial personnel who traditionally possessed only the skills of tax calculation and manual tax filing can no longer meet the needs of modern corporate tax management. Relying on the comparison of data concerning the integration of the three flows of invoices, funds, and goods, Golden Tax Phase IV has established a multi-departmental information-sharing and regulatory system, transforming tax administration from "human-based prevention" to "technology-based prevention". This transformation compels enterprises to establish a closed-loop tax management process covering the entire cycle of pre-event early warning, in-process control, and post-event traceability, thereby imposing mandatory requirements on finance and taxation professionals in terms of data governance, tax-related risk identification, and compliance management and control capabilities.

The Interpretation of the Indicators for the Qualification Evaluation of Undergraduate Teaching in Vocational Undergraduate Colleges (Trial), issued by the Education Supervision Bureau of the Ministry of Education in 2025, clearly states that the core mission of vocational undergraduate colleges is to cultivate high-level technical and skilled professionals, and that their curriculum systems must balance theoretical depth with the practical requirements of advanced technical skills [1]. At present, the development of finance and taxation courses in vocational undergraduate colleges reveals three prominent mismatches. First, teaching content is divided according to individual tax categories, resulting in fragmented business logic and making it difficult to reproduce the complete tax filing process of enterprises. Second, classroom instruction is dominated by one-way teacher lectures, with students passively receiving knowledge and lacking practical training in job-related scenarios. Third, assessment is centered on closed-book final examinations, making it impossible to comprehensively evaluate students' practical skills and professional competencies.

The digital transformation of the financial industry has placed new demands on finance and taxation courses. Taking the reform of the course Intelligent Tax Management as the starting point, this study focuses on three main themes: job competency orientation, modularized teaching, and value-added assessment. It systematically explores practical approaches from four dimensions: teaching content, teaching methods, teaching approaches, and the assessment system, providing a reference for the development of digital and intelligent finance and taxation courses in vocational undergraduate education.

2. Literature Review

2.1 Research on Vocational Undergraduate Education and Finance and Taxation Curriculum Reform

Vocational undergraduate education differs from general undergraduate education and should not simply be regarded as an extended version of higher vocational education at the junior college level. Its positioning is to cultivate high-level

technical and skilled professionals. Many scholars have explored how curricula can support this positioning. Specifically, regarding the reform of finance and taxation courses, existing studies generally suggest that professional positioning is insufficiently clear and that course content updates have failed to keep pace with industry changes. In response to these problems, Pan Wei et al. proposed ideas for curriculum development from the perspective of digital and intelligent finance-related professional clusters [2]. However, overall, most of these studies remain at the level of general recommendations, and there are relatively few directly applicable cases concerning how to design and implement the course Intelligent Tax Management.

2.2 Research on the Cultivation of Finance and Taxation Professionals Under Digital and Intelligent Transformation

Digital and intelligent transformation has placed new demands on the cultivation of finance and taxation professionals. In recent years, many scholars have conducted extensive research on how to align talent development with job competencies and design curriculum structures suitable for cultivating finance and taxation professionals. Gan Quan argues that finance and taxation education should align more closely with the development of artificial intelligence, and that both course content and students' integrated business and financial thinking should keep pace with technological development [3]. Survey findings by Yan Danliang et al. indicate that the digital and intelligent transformation of finance and taxation programs in many universities has progressed slowly, with a considerable gap between talent cultivation objectives and the tax administration requirements of Golden Tax Phase IV [4]. Wang Huacheng and Liu Guixiang argue that information technology has changed the daily work content of accounting positions, and that universities must accordingly adjust their talent cultivation programs and curriculum designs [5].

2.3 Research on Value-Added Assessment in Vocational Education

Relevant documents issued by the Ministry of Education explicitly state that vocational undergraduate colleges should strengthen formative and summative assessment and actively explore value-added assessment [1]. In response, many scholars have conducted relevant studies. Yang Jingyi discusses the application prospects of AI technology in assessment reform, arguing that this technology can promote the transformation of assessment from a summative approach to a process-oriented and comprehensive approach [6]. Ning Sihua et al. approach the issue from the perspective of practical training bases and explain that integrating data from different sources and of different types enables more accurate identification of individual students' learning needs, thereby facilitating personalized teaching [7]. Fu Jianbo argues that the data collection and integration capabilities of artificial intelligence can provide technical support for value-added assessment [8].

Overall, theoretical discussions on formative assessment, summative assessment, and value-added assessment are relatively well developed. However, there are still few practical approaches available for reference regarding their implementation in a specific finance and taxation practical training course.

2.4 Research Review

A review of the literature reveals that there are currently no comprehensive cases available for reference regarding the cultivation of digital and intelligent finance and taxation professionals in vocational undergraduate education or the integration of formative and value-added assessment into actual teaching practices. Taking the reform of the course Intelligent Tax Management as its subject, this study aims to conduct exploratory work in these areas and provide empirical materials for the development of similar courses.

3. Research Design and Implementation

3.1 Research Methods

This study adopts a single-case study approach, taking the vocational undergraduate course Intelligent Tax Management as the case to explore curriculum and teaching reform, with the aim of identifying a pathway for developing finance and taxation courses that aligns with the requirements of vocational undergraduate education. During the research process, the course team reviewed the relevant theoretical foundations and formulated a teaching reform plan. On this basis, data from multiple aspects, including course instruction and student learning outcomes, were collected, and both qualitative and quantitative analyses were employed. Finally, the implementation outcomes and existing problems were summarized, and corresponding optimization strategies were proposed.

3.2 Research Sample

The subjects of this teaching reform practice were 51 second-year students majoring in Big Data and Accounting at our

university. The course was offered in the fourth semester, with an 18-week teaching period and four class hours per week. The total course duration was 64 class hours, including 48 hours of theoretical instruction and 16 hours of practical training.

3.3 Data Sources

The data for this study were obtained from practical operation records on the virtual simulation training platform, practical training reports, in-class tests, after-class assignments, final examination scores, and teachers' observational records based on students' overall performance in daily activities.

3.4 Data Analysis and Research Ethics

A combination of qualitative and quantitative methods was employed for data analysis. Quantitative analysis primarily involved assigning scores to in-class quizzes, after-class assignments, and platform-based practical training activities. By examining score distributions, the weak areas in students' knowledge acquisition were identified, and targeted explanations were provided accordingly. Qualitative analysis focused on observing changes in students' behaviors before and after the semester and comprehensively assessing their overall improvement in four aspects: awareness of the rule of law, professional ethics, craftsmanship, and teamwork. These assessments served as the basis for value-added evaluation.

Throughout the study, student privacy was protected. All grades and classroom observation data were anonymized before analysis, with identification numbers used in place of students' names to ensure that no personal information was disclosed. All data were collected during regular classroom instruction and practical training activities, without taking up students' extracurricular time. Students could voluntarily participate in the observation and recording process. Data storage and analysis procedures strictly complied with the university's relevant regulations on the management of teaching materials.

4. Design Concepts for Curriculum Reform

4.1 Establishment of Tiered Curriculum Training Objectives

In line with the educational positioning of vocational undergraduate programs, which aim to cultivate high-level practical professionals in finance and taxation, the course establishes graduated learning requirements. Students are expected to master the accounting of various taxes and fees and routine tax filing procedures. On this basis, they should become familiar with the online tax administration systems commonly used by enterprises and develop practical capabilities in identifying potential tax risks through tax-related data. Throughout the teaching process, educational content related to the rule of law and integrity is integrated to guide students in developing a compliance-oriented approach to tax administration and cultivating rigorous and meticulous work habits during practical training, thereby strengthening both their professional practical skills and overall professional competencies.

4.2 Constructing an Integrated Teaching Approach of "Knowledge–Competence–Values"

An integrated teaching approach is developed around the tiered training objectives, simultaneously addressing theoretical knowledge, job-related practical skills, and professional values education. At the theoretical level, tax laws and regulations, tax-related data standards, intelligent tax administration systems, and risk management and control models serve as the core elements for establishing a comprehensive tax law knowledge system. At the practical level, authentic tax-related tasks from enterprises are used to transform written policy provisions into practical job tasks that can be implemented and assessed. At the values education level, authentic industry cases and simulated workplace scenarios are incorporated to help students directly understand the practical role of tax compliance in business operations and national tax governance. These three components support and reinforce one another: theoretical knowledge provides the foundation for practical training, practical exercises consolidate the outcomes of theoretical learning, and values education runs throughout all teaching activities. This approach breaks away from the traditional course model that focuses solely on theoretical instruction while simultaneously implementing skills training and ideological and political education.

5. Implementation Pathways for Curriculum Reform

5.1 Establishing Teaching Modules Based on Job Workflows

The traditional tax law teaching model generally organizes instruction by tax category, with separate chapters devoted to value-added tax, corporate income tax, individual income tax, and other taxes. After studying individual tax categories, students generally have little difficulty with the corresponding tax calculations. However, when confronted with actual corporate tax administration scenarios, they are unable to connect the various stages of the complete corporate tax filing process, making it difficult for them to meet the comprehensive business requirements of real-world positions.

This reform abandons the traditional model of dividing chapters by tax category and instead organizes the curriculum according to the complete workflow of corporate tax accounting. Three types of teaching modules are established: basic theory, technical practice, and comprehensive application, covering all routine tasks performed in finance and taxation positions. The teaching content, instructional methods, and corresponding practical competency requirements of each module are presented in the following table:

Table 1. Modularized Teaching Content System

Teaching Module	Teaching Content	Teaching Methods and Competency Development Objectives
Theoretical Module	Basic tax concepts, fundamental provisions governing various tax categories, and methods of tax calculation and filing.	Problem-oriented teaching is adopted to develop students' ability to understand tax laws and regulations.
Simulated Practical Training Module	Simulating the calculation and filing of various taxes on a virtual simulation platform.	Project-based learning is adopted to enable students to practice repeatedly on the platform and improve their practical skills.
Comprehensive Application Module	Simulating cross-departmental collaboration, identifying tax risks, and proposing corresponding response plans.	Scenario-based and task-driven teaching methods are adopted to develop students' comprehensive business competencies.

Source: Compiled from the practical implementation of this course's curriculum reform.

The three teaching modules progress from cognition to application, in accordance with students' learning patterns. Although each module has a different focus, they are closely interconnected. The theoretical module provides the foundation, the simulated practical training module transforms knowledge into hands-on operations, and the comprehensive application module requires students to mobilize what they have learned in the preceding modules to solve a complete problem.

5.2 Creating Diverse and Interactive Teaching Methods

Traditional classroom instruction is dominated by teacher lectures, with students generally remaining in a passive listening state and having few opportunities for active thinking and hands-on practice. One of the objectives of this reform is to innovate teaching methods and shift toward diversified interaction, thereby genuinely increasing students' classroom participation. Case discussions are conducted in class to explore the causes of problems and possible solutions. Job-related scenario simulations are also introduced to enable students to experience the judgment and decision-making required in real workplace positions. Meanwhile, ideological and political education is integrated into classroom instruction and practical training to guide students in developing an awareness of the rule of law and integrity, and in upholding professional ethical standards in their future careers.

5.3 Adopting a Blended Teaching Approach Supported by Multiple Platforms

Teachers employ multiple platforms in combination to support instruction. Virtual simulation platforms are used for practical training, while online platforms such as Smart Vocational Education are used for regular pre-class preparation and after-class assignments. This approach not only addresses practical problems such as the difficulty of simulating training scenarios, restrictions on students' operational practice, and an overemphasis on theoretical knowledge without practical application, but also gives students greater flexibility in choosing their learning time and location, allowing them to practice repeatedly and access learning materials at any time after class.

The virtual simulation platform is designed to fully replicate the electronic tax bureau, the individual income tax withholding client, and the value-added tax invoice management system under Golden Tax Phase IV. Its operational procedures and tax system rules are consistent with the current tax administration system. The platform incorporates six major industries and 11 training enterprises, covering all mainstream tax categories. Practical training tasks include invoice management, value-added tax filing, annual corporate income tax settlement and reconciliation, individual income tax filing, submission of various statutory fees, and uploading of financial statements.

During practical training, students assume the role of corporate tax accountants and complete the entire process of "data organization–intelligent tax calculation–form completion–risk verification–tax filing." The platform features an automatic intelligent verification function. When students make operational errors or encounter problems with data consistency, the system automatically issues prompts and provides the corresponding policy references. Furthermore, students can repeat practical exercises without worrying about the risks associated with errors in actual tax filing. The platform also automatically records the operational logs of each training session and generates class-level learning analytics reports, clearly identifying which knowledge points have the highest error rates and which operational stages take the longest. Teachers can export

overall class learning analytics reports with a single click, assess students' mastery of specific knowledge points, and provide targeted explanations accordingly, thereby comprehensively improving the quality of practical training and students' operational competencies for workplace positions.

During the teaching process, coordination between online and offline instruction is also essential. Before class, tax policy documents and short instructional videos on practical operations are distributed through platforms such as Smart Vocational Education, allowing students to preview the materials independently and become familiar with relevant procedures and knowledge points. During class, teachers focus on explaining key and difficult topics, followed by hands-on practice on the virtual simulation platform to ensure the effective integration of theory and practice. After class, supplementary cases and assignments are provided, accompanied by online question-and-answer support, enabling students to raise questions at any time and teachers to respond regularly.

6. Optimization of the Assessment System

In accordance with the relevant requirements for the evaluation of vocational undergraduate education, the course team has comprehensively optimized the assessment system. The revised assessment system consists of two components: formative assessment and comprehensive assessment. Value-added assessment of students' competencies is not established as a separate component but is instead integrated into these two modules. This approach avoids adding extra assessment procedures and reduces the workload of both students and teachers.

6.1 Formative Assessment Components and Scoring Criteria

The assessment covers all teaching activities throughout the semester, taking into account multiple dimensions, including pre-class preparation, classroom performance, and after-class practice. Scoring criteria are established primarily based on five components: attendance, classroom interaction, in-class tests, practical training assignments, and after-class assignments. The specific assessment criteria are presented in the following table:

Table 2. Formative Assessment Components and Scoring Criteria

Assessment Component	Weight	Evaluator	Assessment Method	Implementation Frequency
Class Attendance	10%	Teachers and class monitors	Attendance records	Recorded in every class
Classroom Performance	10%	Teachers and students	Classroom interaction assessment	Throughout the semester
In-Class Tests	20%	Teachers	In-class tests	Administered at intervals across different course modules
Experimental and Practical Training	30%	Teachers	Practical training assignments and reports	Five in-class practical training sessions
Regular Assignments	30%	Teachers	Assignment grading	Six after-class assignments

Source: Compiled from the practical implementation of this course's curriculum reform.

The five assessment components run throughout the entire semester. Teachers record and assign scores for each component based on students' actual performance in every class. At the end of the semester, all scores are consolidated and used to calculate students' formative assessment results. This approach avoids evaluating students' regular learning performance solely on the basis of a single assessment.

6.2 Integration of Value-Added Assessment

Value-added assessment is not established as a separate assessment module. Instead, students' performance in the four major competency areas is assessed through bonus points, which are incorporated into both formative assessment and the final comprehensive assessment. During routine teaching, teachers continuously observe whether students have developed greater awareness of tax payment in accordance with the law, whether they uphold the professional ethics of refusing to falsify accounts, whether they demonstrate rigor in practical simulation exercises, and whether they collaborate effectively in group activities. Bonus points are assigned based on students' performance in these aspects. The specific observation criteria are presented in Table 3.

Table 3. Connotations of the Four Major Competencies and Key Indicators for Value-Added Assessment

Four Major Competencies	Core Connotations	Value-Added Performance
Legal Literacy	Developing an awareness of tax payment in accordance with the law.	Progressing from passively accepting tax law provisions to proactively applying legal thinking to analyze tax-related cases.

Four Major Competencies	Core Connotations	Value-Added Performance
Professional Ethics	Upholding the professional ethics of honesty and integrity in the workplace.	Shifting from a tendency toward opportunistic behavior to adhering to principles in professional ethics-related scenarios.
Craftsmanship	Demonstrating a rigorous and meticulous work attitude.	Continuous improvement in the quality of practical training reports and sustained improvement in operational standardization.
Teamwork	Developing an awareness of teamwork and communication skills.	Progressing from passively accepting assigned tasks to proactively assuming team responsibilities, with increased depth of participation in discussions.

Source: Compiled from the practical implementation of this course's curriculum reform.

The observation indicators in the table are designed around the daily behaviors associated with finance and taxation positions. Teachers comprehensively assess students' growth throughout the semester based on their performance in classroom activities and practical training, rather than determining final assessment results on the basis of a single classroom performance.

Students' daily behavior in the training room provides a direct reflection of their developmental progress. At the beginning of the semester, after practical training sessions, many students left their desks cluttered, failed to turn off training equipment, and left chairs in disorganized positions, focusing solely on completing the assigned training tasks. After a semester of continuous guidance, students were able to independently organize their desks, log out of the tax administration system, turn off computers, and return chairs to their proper positions, gradually establishing a standardized departure procedure. This behavioral change clearly reflects students' transition from passively complying with rules to proactively developing professional habits, providing direct evidence of growth in two competency areas: professional conduct and rigorous practical work habits.At the beginning of the semester, many students left their desks cluttered, equipment switched on, and chairs out of place after practical training, with their learning objectives limited to completing the assigned tasks. Following a semester of continuous guidance, students gradually developed the habit of following the sequence of "organizing desks–logging out of the system–turning off computers–returning chairs to their proper positions" before leaving. This transition from passively following classroom requirements to proactively regulating their own behavior directly reflects the intrinsic student development emphasized by value-added assessment. Rigorous practical work habits and awareness of professional ethical standards thus evolve from externally imposed constraints into internalized conscious practices.

6.3 Tiered Teaching Based on Learning Analytics Data

The virtual simulation platform can automatically collect students' practical training scores and operational error records and generate class-level learning analytics statistics. Taking the practical training on corporate income tax annual settlement and reconciliation as an example, the scores of the 51 students in the class showed a clear stratification: 7 students scored 0–60 points, accounting for 13.73%; 21 scored 60–80 points, accounting for 41.18%; 9 scored 80–90 points, accounting for 17.65%; and 14 scored 90–100 points, accounting for 27.45%. More than half of the students scored below 80 points in practical training, with weaknesses concentrated in two major modules: tax adjustments and the completion of annual tax returns. Based on the quantitative learning analytics data, teachers conducted focused explanations and specialized practical training to implement tiered teaching and address students' deficiencies in practical tax-related filing skills.

7. Summary of Curriculum Reform Practices and Optimization Strategies

Following the full implementation of the teaching program over one semester, this curriculum reform has achieved several practical outcomes.

During the continuous optimization of the course, the teaching and research team collected and compiled numerous authentic practical training cases from local small and medium-sized enterprises. Team members also participated in provincial-level teaching competitions, winning individual second and third prizes as well as a team second prize. The teaching materials developed through case accumulation and competition-based refinement further enriched classroom teaching resources.

The sustained development of this curriculum system over several years has also produced long-term achievements in talent cultivation. Over the past three years, students who have taken this course have collectively won 28 awards in provincial-level finance and taxation skills competitions, and all have passed the 1+X Intelligent Finance and Taxation Vocational Skills Level Assessment. A review of students' practical training reports reveals that most students can independently complete the entire digital tax filing process and have gained a clearer understanding of the importance of tax compliance in business

operations. Long-term teaching practice has also established a virtuous cycle in which classroom theoretical instruction, online simulation exercises, supporting after-class assignments, and skills competition training reinforce one another, allowing course content to be continuously updated and adjusted in response to industry developments.

The implementation of this reform has also revealed several practical issues requiring further improvement. Teachers can only rely on routine written records to observe students' four areas of overall competencies: legal literacy, professional ethics, craftsmanship, and teamwork. However, there are no corresponding standardized rating criteria, making it impossible to use continuous data to demonstrate students' developmental progress intuitively. Overall course grades are calculated primarily based on written examinations and practical training scores, while improvements in professional competencies are treated only as additional bonus points, without a fixed weighting in the regular assessment. Consequently, the assessment of professional capabilities and the observation of professional competencies have not yet been effectively integrated. The virtual training platform and Smart Vocational Education platform currently used by the university can only compile examination scores and are unable to capture students' classroom operational behaviors or generate individual growth records. As a result, digital tools provide insufficient support for value-added assessment of students' competencies.

In response to the various shortcomings identified during implementation, further adjustments and improvements will focus on both the standardization and digitalization of assessment. We plan to establish electronic growth portfolios for each student, design a unified classroom behavior observation form, and introduce a five-level rating scale for comprehensive behavioral assessment. At the same time, the course grading rules will be adjusted by assigning a fixed weighting to students' overall performance, enabling the simultaneous quantitative assessment of professional practical skills and professional behavioral performance. The teaching and research team will also coordinate with the technical service provider of the practical training platform to optimize its back-end data collection functions and automatically generate individual learning portfolios based on students' complete records of tax administration operations, thereby enabling the implementation of full-process value-added assessment through digital tools.

8. Conclusion

The "taxation through digital technologies" approach of Golden Tax Phase IV has transformed the structure of talent demand in the finance and taxation industry through changes in tax administration. Finance and taxation courses in vocational undergraduate education must break through the limitations of traditional teaching content, methods, and assessment systems in accordance with the competency requirements of digital and intelligent tax administration positions in enterprises. Taking the course Intelligent Tax Management as its vehicle, this study has established a framework integrating knowledge, competencies, and values, and developed a curriculum reform pathway suitable for vocational undergraduate education through four aspects: the adjustment of teaching modules, diversified and interactive teaching, multi-platform blended teaching, and the integration of value-added assessment. Teaching practice has demonstrated that this reform model can simultaneously improve students' practical capabilities in digital and intelligent tax administration and their overall professional competencies, providing an actionable practical reference for the development of digital and intelligent finance and taxation courses in similar vocational undergraduate institutions across China.

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