

Research on the demand-oriented vocational undergraduate tax-related talent training model in the Hainan Free Trade Port

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Abstract: The full-island customs clearance, together with the booming cross-border trade and digital economy of the Hainan Free Trade Port, raises higher requirements for the internationalization, digitalization and comprehensive literacy of tax talents. Current vocational undergraduate tax talent training in Hainan faces prominent drawbacks including outdated curricula, superficial industry-education integration, insufficient practical training, single evaluation system and imperfect teaching staff, which cannot adapt to regional industrial and tax business upgrading. Targeting the industrial features and post competency demands of the Hainan Free Trade Port, this paper analyzes local tax industry development trends and talent requirements, sorts out existing training deficiencies, and constructs a demand-oriented multi-dimensional collaborative training model. By optimizing training orientation, building featured curriculum systems, promoting school-enterprise-government collaborative education, strengthening dual-teacher team construction and improving supporting guarantees, this study aims to solve the structural mismatch between talent supply and market demand, and cultivate applied, compound tax talents to support high-quality economic development and modern fiscal and taxation governance of the Hainan Free Trade Port.

Keywords: the Hainan Free Trade Port; vocational undergraduate; tax-related talent; demand-oriented

1 Introduction

As the construction of the Hainan Free Trade Port enters the critical stage of customs clearance operations, cross-border trade, duty-free economy, and the aggregation of high-tech industries have given rise to a large number of new tax-related positions, and tax collection and management have undergone a transformation towards intelligence, internationalization, and refinement. Vocational undergraduate education, as the core carrier for cultivating high-level technical and skilled talents, bears the important mission of providing application-oriented tax-related talents to the Free Trade Port. Currently, most vocational undergraduate colleges in China still follow the traditional training system, which is disconnected from the special tax policies of the Free Trade Port, the digital fiscal and taxation business model, and the demand for cross-border tax-related services. Based on this, this article focuses on the core job requirements of the Free Trade Port and explores a new model for tax-related talent cultivation that is suitable for regional development, and solves the problem of mismatch between talent supply and demand.

2 Characteristics of tax-related industry development and talent demand in the Hainan Free Trade Port

2.1 New trends in tax-related industry development in the Free Trade Port

With the construction of the Hainan Free Trade Port entering a crucial stage of customs clearance operation, cross-border trade, duty-free economy and the aggregation of high-tech industries have generated many new tax-related positions, and tax collection and administration have been transformed toward greater intelligence, internationalization and precision. Vocational college education aims to foster high-level technical and skilled talents and bears the heavy responsibility of providing practical tax-related talents for the Free Trade Port.

2.2 Core demands for professional bachelor's tax talents in the context of the Hainan Free Trade Port

Considering the industrial structure of the Free Trade Port and the development trend of tax reform, the demand for vocational undergraduates with tax knowledge is becoming more comprehensive, practical and diversified. It mainly includes three parts: first, professional knowledge adaptability, requiring proficiency in the special tax policies of the free trade port, cross-border tax regulations and international tax treaties, and familiarity with tax accounting of the duty-free economy, cross-border e-commerce and high-tech enterprises; second, a solid foundation in digital practice, including the ability to operate intelligent tax systems [1]; third, comprehensive skills and tax risk control capabilities. To adapt to the characteristics of cross-border industries and foreign-funded enterprises in the Hainan Free Trade Port, talents need to possess an international tax perspective, policy learning ability, and tax and financial planning capabilities. They should be able to accurately assess cross-border tax risks, comply with and implement the tax policies of the Hainan Free Trade Port, and handle cross-border tax-related businesses properly.

3 Existing problems in vocational undergraduate tax-related talent cultivation in the Hainan Free Trade Port

3.1 Lagging curriculum system and insufficient adaptability to the Hainan Free Trade Port characteristics

At present, the curriculum system for vocational undergraduate programs in tax-related majors in Hainan generally follows the overall plan for cultivating tax talents. The course content is mostly traditional tax law theory, basic accounting and domestic tax filing procedures, and lacks dedicated modules for the unique tax system of the Free Trade Port, cross-border tax-related business and digital tax-related technology. The current courses do not cover essential regional content such as the dual 15% tax incentives and tax regulations. The lagging curriculum system has made it difficult for students to master the specialized tax-related skills specific to the free trade port. The knowledge they have acquired is disconnected from the tax-related job requirements of regional enterprises, and is unable to adapt to the cross-border and digital tax development trends of the free trade port.

3.2 Superficial integration of industry and education and inadequate effectiveness of practical training

Vocational undergraduate training is essentially practical and applied, yet the current mode of integrating industry and education for tax-related talent cultivation is too formal. Most colleges and universities cooperate with local enterprises, tax-related intermediary institutions and tax authorities only through visits and short-term internships, without any deep cooperative education model. There is little coordination in developing joint courses, building common training platforms or conducting tax-related research.

3.3 Monotonous structure of the teaching staff and insufficient dual-teacher capabilities

Teachers are the main undertakers of the high-quality development of talent. There is currently a structural problem and a lack of outstanding teachers in vocational undergraduate programs for tax majors. Most full-time teachers are recent graduates with solid theoretical knowledge but lack practical experience in the tax affairs of local enterprises, as well as the skills to apply special tax policies, handle cross-border tax-related business and deploy intelligent tax-related technologies.

3.4 One-dimensional talent evaluation system and neglected comprehensive job ability

At present, the evaluation of tax talents in vocational colleges still relies mainly on traditional written tests and theoretical examinations, focusing on students' recall of theoretical knowledge. The proportion given to the assessment of digital practical skills, cross-border business handling ability, tax risk assessment capability and other all-round professional qualities is very small.

4 Construction of a demand-oriented vocational college degree program for tax-related talent in the Hainan Free Trade Port

4.1 Precise positioning of training objectives

In line with the development of the Hainan Free Trade Port and the primary needs of tax-related positions, along with the positioning of high-level technical and skilled talent training in vocational colleges, the main training objectives have been specified. Based on the job requirements of cross-border enterprises, high-tech enterprises, tax service institutions and grassroots tax departments in the Hainan Free Trade Port, vocational colleges should adjust the training objective to cultivate high-level tax-related technical and skilled talents who uphold the correct political orientation, possess good professional qualities, systematically master the special tax policies of the Hainan Free Trade Port, domestic tax laws and international tax rules, are proficient in utilizing intelligent tax-related tools, and possess all-around capabilities in cross-border tax accounting, tax risk management, tax planning and tax consultation. This is in line with the demand for tax-related talent after the customs closure of the Hainan Free Trade Port [2].

4.2 Construction of a "three-dimensional integration" specialized curriculum system

According to the job competency requirements of the Hainan Free Trade Port, the curriculum system has been restructured into three parts: basic general knowledge, regional characteristics and digital practical operation. It strengthens the basic tax courses, including the core courses of Tax Law, Financial Accounting, Tax Planning and Fiscal Studies. It also adds special courses with regional features, such as Tax Policy Practice in the Hainan Free Trade Port, Cross-border Tax Business Handling, Tax Management of Tax-Free Economic Zones and Practice of International Tax Agreements.

4.3 Deepening the "school-enterprise-government" collaborative education and training mechanism

With the joint participation of colleges, enterprises of the Hainan Free Trade Port, tax authorities and tax service organizations, an in-depth multi-party collaborative education and training system will be established. First, colleges will cooperate with leading local enterprises and grassroots tax departments to jointly build industrial training platforms to set up intelligent tax-related training bases and cross-border tax-related simulation training centers, and carry out real accounts, real operations, real positions training. Second, build a dual-mentor teaching system combining on-campus teachers with solid theoretical foundations and senior tax experts from enterprises and tax authorities [3]. At the same time, the three parties jointly formulate the training plan and course content, integrating the latest tax policies of the free trade port and cross-border tax-related business cases in real time. They also regularly hold special lectures between government and enterprises, provide on-the-job internships and project training, breaking down the barriers between theoretical teaching and industry practice, and precisely cultivating high-quality tax professionals suitable for the development of the tax and finance sector in the free trade port.

4.4 Building a high-quality dual-teacher team

Due to the lack of good teachers, a three-pronged teacher-development model of training, introduction and external recruitment has been introduced. The colleges can regularly hold internal teacher training sessions, arrange full-time teachers to participate in on-the-job training at the Hainan Free Trade Port enterprises and tax departments, engage in cross-border tax-related business operations, and participate in the intelligent tax-related project research and development. The colleges can also invite well-known figures in the industry with extensive tax experience in the Hainan Free Trade Port

and digital tax technology to join the teacher team.

5 The implementation guarantee of the tax-related talent training model in the Hainan Free Trade Port

5.1 Institutional guarantee

The institution should integrate the talent training needs of the Hainan Free Trade Port to strengthen the supporting management system for teaching and industry-academia collaboration, clarify the rights and responsibilities of school-enterprise cooperation, set teacher assessment standards, establish practical teaching norms and detailed rules for student evaluation, and provide institutional support for the implementation of the new training model. Given that tax talents in the Free Trade Port feature cross-border and digital competence development, specialized teaching management models will be established to formulate regional industry-specific teaching norms. At the same time, a dedicated teaching management team will be established to coordinate and manage the updates of courses, the implementation of practical training, the connection between schools and enterprises, and other related work. It will also dynamically follow changes in the tax policies of the Hainan Free Trade Port and industrial development, promptly optimize the teaching management rules, ensure the orderly conduct of specialized teaching such as cross-border taxation and intelligent taxation, and comprehensively improve the quality of training for tax talents in the Hainan Free Trade Port.

5.2 Resource guarantee

Colleges can increase investment in practical teaching resources, upgrade intelligent tax practice classrooms, introduce the Golden Tax IV simulation system, blockchain-based tax training platform and cross-border tax-related simulation operating system, and build immersive digital practical teaching scenarios. Based on the characteristics of the duty-free economy, cross-border trade and offshore services, colleges can collect real cases of cross-border tax issues, duty-free business accounting, cross-border tax planning schemes and tax-related risk disposal [4].

5.3 Quality supervision guarantee

Colleges can establish a regular quality supervision system and form a quality supervision group that includes the teaching managers of the institution, industry experts and enterprise backbones. The system covers all links of the educational chain, such as course teaching, practical training implementation, industry-academia cooperation and the assessment of teachers' teaching ability, to carry out comprehensive supervision and evaluation. Based on the job ability standards for tax-related positions in the Hainan Free Trade Port, specific assessment indicators will be established, focusing on verifying the effectiveness of special course teaching, the implementation of practical training and the improvement of students' comprehensive professional ability [5]. At the same time, a closed-loop mechanism for evaluation, feedback and rectification should be established to promptly optimize teaching content and training models based on supervision outcomes.

6 Conclusion

The customs closure of the Hainan Free Trade Port and the continuous deepening of tax system reform have promoted the transformation of tax-related industries towards internationalization, digitalization and high-end development, presenting new challenges and requirements for the cultivation of vocational undergraduate talents in tax-related fields. The current structural contradiction between supply and demand of vocational undergraduate talents in tax-related fields urgently requires addressing through model innovation. This article, based on the job requirements of the Hainan Free Trade Port, constructs a multi-dimensional collaborative talent cultivation model, precisely defines the training objectives, optimizes the curriculum system, deepens the integration of industry and education, strengthens teaching staff and improves the evaluation mechanism. In the future, it is necessary to continuously keep up with the evolution of industries

and tax policies in the Hainan Free Trade Port and dynamically optimize the talent training system and continuously output comprehensive tax-related talents that are suitable for regional development, in order to provide talent support for the modernization of fiscal and taxation governance in the Hainan Free Trade Port and the high-quality development of the economy.

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Conflicts of interest

The author declares no conflicts of interest regarding the publication of this paper.

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