

A study on the reform of blended teaching in the tax law course based on the "Ideological and Political Education + Smart Education" concept

*Lu Zhou**, *Fenghua Yan*

School of Finance and Economics, Guangdong University of Science and Technology, Dongguan, China

*Corresponding Author. Email: 178461675@qqqq.com

Abstract. In the current era, the transformation of higher education is undergoing advancement, and educational development is moving in the direction of digitalization. Under this two-layer background, the combination of ideological and political education and smart education into professional courses has hence become an important issue in the reform of teaching. This research puts its focus on the Tax Law Course, it conducts the investigation on the blended teaching reform which is based on the concept of "Ideological and Political Education + Smart Education." This article at first investigates current questions in thought politics education inside the Tax Law course. According to these problems, it explains the meaning of reforming the teaching model. Afterwards, an all-round design framework is proposed, including teaching objectives, teaching mode reasoning, teaching methods creation, curriculum materials making, and study outcomes assessment. According to this design, this paper gives in detail the implementation strategies that have clear goals. The teaching practice has proven that this model can effectively promote students' grasping of professional knowledge, their consciousness of tax compliance, and their feeling of social responsibility. Therefore, thus it realizes an organic combination that is knowledge spreading, ability training, and value direction guidance.

Keywords: ideological and political education in the curriculum, smart education, blended learning, educational reform

1. Introduction

Driven by the deep integration of "Internet + Education" and the fundamental mission of fostering virtue and nurturing talents in higher education institutions, intelligent teaching tools have been widely adopted, with blended learning becoming the dominant approach in curriculum reform [1]. The core mission of education is to cultivate individuals; finance and economics professionals in the new era must not only possess solid professional skills but also uphold sound values and strong professional ethics. As a core course in finance and economics programs, Tax Law serves as a crucial vehicle for developing students' legal awareness, integrity in tax compliance, and sense of social responsibility. The frequent occurrence of tax evasion cases in society highlights issues such as weak tax compliance awareness and inadequate professional competence among

some practitioners, underscoring the urgency for integrating ideological and political education into Tax Law courses and innovating teaching methodologies.

2. Issues in the integration of ideological and political education into the Tax Law Course

2.1. The disconnect between professional education and ideological and political education

Traditional Tax Law Course usually put very strong stress on the spreading of knowledge. Their main attention concentrates on the explanation of legal rules and the calculation of tax duties, therefore they frequently ignore the function of the course in leading students to particular values. When we discuss the introducing of ideological and political elements, there is a widespread trend of a "label-centered" and mandatory method. As an example, political declarations are only nailed on at the conclusion of a talk. There exists a scarcity of a systematic scheme to smoothly fuse the core of tax law, the principles of fairness and justice, and professional ethics rules into the teaching of specialized knowledge. This separation creates a barrier for ideology and politics education to go deep into students' hearts, hence it hinders the achievement of the overall education goal which combines knowledge spreading, ability promotion and value leading.

2.2. The problem of monotonous teaching methods and one-sided assessment

The traditional classroom arrangement, that majority is led by teacher, cannot achieve the effective use of information technology in the teaching process. The teaching step follows a fixed flow of "concept definition—part analysis—computation demonstration," hence it pushes students into a passive, receiving role. There exists a shortage of classroom mutual communication, student joining in is restricted, and the nurturing of practical capabilities is comparatively not well developed. With regard to assessment and evaluation work, the current system has put very great emphasis on tests that are based on knowledge. It focuses on the end-of-term closed-book exams which mainly evaluate students' capability to remember and use tax law rules and calculation skills. It ignores the evaluation of value-led outcomes, and has no mechanisms for formative evaluation, as well as a quantifiable index system to measure the effect of ideological and political education. As a consequence, the direction-giving use of teaching appraisals is separated from the objectives of thought and political education that lie inside the curriculum.

2.3. The issue of aligning teachers' ideological and political education competencies with learning resources

Professors which give specialized classes have not enough understanding about thought and politics education and the capabilities to without gap put thought and politics components into their teaching materials. They discover that it is very difficult to accurately fix the starting positions and expression methods for carrying out the integration of this kind of education, therefore this causes ideological and political education to become only a mere formality. With regard to teaching resources, the currently existing teaching cases possess forced and artificial insertion points for ideological and political education. These are frequently manufactured to satisfy the demands instead of offering natural and gentle value direction. The problem that virtual simulation resources are not enough makes it difficult for students to promote their understanding of tax fairness and the spirit of rule of law by means of simulated tax-related scenes. Furthermore, the combining of network resources and face-to-face teaching is not enough. A mixing study pattern, in which internet and non-internet

teaching supply each other, has not been built up. This circumstance hinders the deep-level merging of the "Ideological and Political Education + Smart Education" idea into the course program.

3. On the importance of reforming the blended Tax Law teaching model through the integration of ideological and political education and smart education

In current times, since higher education reforms continuously go forward together with the educational digital transformation, stricter requirements have been put forward for the fostering of talents. The putting of ideological and political education into special courses has hence become an important method for completing the basic task of cultivating people by virtue. At the same time, the fast progress of intelligent education technologies gives strong support for the reconfiguration of teaching models. Under this background, a mixed teaching mode which combines the ideas of "Ideological and Political Education + Smart Education" has hence become an unavoidable response to the demands of the present age. Tax Law, which is a core required lesson in finance and economics majors at application-oriented undergraduate colleges, is of key importance in the forming of students' professional abilities and ethical rules [2]. However, in recent years, there has been one after another tax-related wrong conducts, from high-income stars in the show business dodging taxes to public listed companies breaking tax rules time after time. These happenings not only reveal technical shortcomings in some experts but also bring out more deep-seated problems, for instance insufficient tax obeying consciousness and the absence of social responsibility. From the angle of education, these problems show that the Tax Law Course in high-level education has not achieved the expected results. Although it gives out professional knowledge, it has not yet completely achieved the wider goals of leading students' values or promoting their comprehensive ability. Regarding this circumstance, this research uses the idea of integrating ideological and political education together with smart education as a guiding framework to carry out exploration on blended teaching reforms for the Tax Law Course. The goal is to carry out refinement and reconstruction on the teaching model, such that, when it systematically passes on professional knowledge and fosters practical abilities, the course can also promote the inner humanistic qualities of students, which include patriotism, law consciousness, social responsibility, and professional ethics. By this way, the course makes great efforts to reach a complete combining of knowledge spreading, capability building, and value leading.

4. Design of a blended teaching model for Tax Law Courses based on the concept of ideological and political education and smart education

4.1. Setting teaching goals

This research is grounded in the concept of ideological and political education combined with smart education. By integrating ideological and political education into the curriculum with smart education methodologies, a blended teaching model has been developed. This model combines online and offline learning methods, thereby meeting the demands of the "Internet Plus Education" era.

With regard to teacher development, we are encouraging teachers to change their educational philosophy. Not only should they put focus on giving knowledge and skills, they hence should also put stress on the cultivation of students' morality values [3]. At the same time, we are focusing on enhancing teachers' ability to master and apply various smart teaching tools, as well as their capacity to employ a variety of teaching

methods flexibly, thereby ensuring that there is a sufficient supply of qualified teaching staff to support the smooth implementation of teaching reforms.

In the course that carries out curriculum making work, we utilize the goals of thought and politics education. We have carried out modification on course teaching outlines to excavate values that exist inside Tax Law courses. These values have already included the spirit of law rule, ideas of country management, and professional ethics principles. We have put these value elements into the content of our course. In addition, we have manufactured many kinds of curriculum resources, for example videos, teaching materials, case studies, and question banks. These resources satisfy the demands that blended learning puts forward, and they give support to this method of teaching.

With regard to student development, the mixing study mode greatly does contribution to student growth through helping get more effective study. It stimulates the curiosity of students and cultivates the abilities of their independent study. When students get touch with the study of tax law, they moreover absorb many important values, which contain national identification, social duty, and occupational integrity. This model has already finished a non-spaced combination of these values together with occupational knowledge. Inside the classroom, students step by step make these values become a part of themselves, hence their value systems grow together along with the growth of their abilities. Through the carrying out of these modifications in the tax law curriculum, our goal is to bring up high-level talented personnel. These students that we speak of all will have both the skills which are necessary and the strong values of morality. This measure not only promotes the quality of high-level education but also satisfies the demands which social and economic development puts forward.

4.2. Logical framework of the teaching model

The integral teaching method which is built on the idea of "Ideological and Political Education + Smart Education" is an online-offline integral teaching pattern that combines Ideological and Political Education in the Curriculums and Intelligence-based Teaching.

"Ideological and Political Education in the Curriculum": This teaching model is by no means a simple, mechanical combination of Courses and Ideological and Political Education. Its core is that educators ought to base their teaching activities upon the unique characteristics belonging to their own research fields, and therefore make value-oriented guidance become the core pivot of their instructional working endeavors. Teachers are demanded to comply with the basic educational task that centers on students' growth and the cultivation of morality. They are required to comprehensively dig out the ideological and political constituents that are embedded within professional courses [4]. Through adopting a problem-facing method and making use of case researches (including those which have ideology and politics components) as carriers, they put ideological and political education into the whole course of professional teaching. This combination promotes the course objectives from "passing on subject-connected knowledge and cultivating specialized abilities" to "molding moral values." In the end, it can achieve the harmonious matching between the spreading of specialized knowledge and the fostering of core values.

"Intelligence-based Teaching": Wisdom-type education puts emphasis on the co-progress of intelligent teaching means and the process of teaching which is pushed forward by wisdom. This indicates that teachers' teaching methods must have a breakthrough to the space limitations of the traditional "courseware add projector" arrangement. On the contrary, they ought to utilize intelligent education cloud platforms (for example the Guangke Zhike Platform) to construct a novel teaching ecological system which combines virtual and material elements, hence carrying out mixed online and offline teaching modes. Intelligent teaching needs

that teachers make full preparation of curriculum resources before class, which including not only but not restricted to curriculum videos, courseware, case study data banks and exercise question banks.

Mixing Teaching Method: The mixing teaching method is mainly divided into before-class guiding study, in-class research-type study, and after-class practice-based study stages. The pre-class guiding study stage mainly uses problem-pushed teaching, in which "task sheets" are uploaded onto the Guangke Zhike Platform that require students to watch chapter small videos before class, guides them to think over case researches, and encourages them to "come to the classroom with questions". In-class study is the teaching activity which carried out in the classroom, it mainly puts focus on solving students' questions that raised before class, giving deep-going explanations for key and hard concepts, and carrying out discussions and assessments on overall case analyses and knowledge expansions. This article's purpose is to promote students' driving force for participating seriously in classroom activities. Furthermore, the classroom teaching flow must have ideological and political education which takes "correct tax payment and honest tax conformity" as the core. After-class practice includes carrying out quizzes to evaluate students' study results for this class section. According to the feedback that comes from the test results of the Guangke Zhike platform, students carry out deep reflection to further consolidate and promote their comprehension.

4.3. Innovation in teaching methods

4.3.1. A blended teaching model integrating the concepts of "Ideological and Political Education + Smart Education"

This research takes "ideology and politics education inside curricula" and "intelligence education" as its core notions to build up a mixing teaching model that deeply combines online and offline studying. This model not only corresponds with the development of the "Internet + Education" epoch but also puts emphasis on that the basic mission of education is to bring up students, putting focal point on the cultivation of their moral principles and humanistic accomplishment. Via the Guangke Smart Course platform, the components of ideological and political education are without gap merged into professional course teaching, pushing forward the teaching goals of professional courses from "imparting course knowledge and fostering professional abilities" to "molding moral values." In the same moment, intelligent teaching apparatuses are made use of for promoting teaching efficiency and mutual activity.

4.3.2. Comprehensive optimization of course resources and teaching

Through finding out the ideological and political components which exist inside the curriculum, and merging them into course content without gaps, the knowledge goals of the tax law course are combined in an organic way with the ideological and political goals. A plentiful storage of course materials—including teaching videos, teaching slides, case researches, and practice question pools—has been constructed to satisfy the requirements of mixed online and offline instruction. These resources not merely make convenient for students' self-study but moreover give teachers many different kinds of teaching ways.

4.3.3. Scientific integration of ideological and political elements to enhance educational outcomes

Ideological and political components are scientifically put into Tax Law courses to make certain that students get ideological and political education at the same time as they grasp specialized knowledge. This requests that teachers should not only pass on the knowledge with regard to tax laws and regulations, but also put emphasis on the nurturing of students' patriotic consciousness, social responsibility and other humanism qualities. Through the designing of teaching activities including case analyses, topic debates, and question investigations which contain ideological and political components, students can imperceptibly take in ideological and political education when they are studying the professional course. Meanwhile, the putting of these elements

into students' daily performance examinations will help to realise the course's reaching goals in the thought and politics education.

4.4. Design and development of course materials incorporating ideological and political education elements

Intelligence-based Teaching needs teachers to do full preparation of curriculum resources in advance, including but not limited to curriculum videos, lecture materials, a case study database (which includes ideological and political education cases), and a test question bank. Furthermore, the carrying out of a mixed teaching mode for Tax Law courses on the basis of "Ideological and Political Education + Smart Education" ought to be based on the overall target of cultivating political consciousness via education, and hence requires a modification of the course teaching outline, involving carrying out the identification of ideological and political components inside the course content and the newest tax policies or events which are related to the society, completing the seamless integration of these components into the teaching program, and making the organic combination of the knowledge goals of the tax law course with its ideological and political goals. Table 1 below shows the entry positions for ideology and politics components inside the tax law course, which are worked out together by the course group [5].

Table 1. Entry nodes for blending ideology and politics education components into Tax Law classes

Chapter Contents	Elements of Ideological and Political Education	Teaching Methods	Elements of ideological and political education to be incorporated
General Overview	The Chinese Dream, Paying Taxes in Accordance with the Law	Discussions, heuristic exercises, and supplementary reading materials	The taxes of our nation are collected from the people and are utilized by the people; Every citizen has the duty that helps the realization of the Chinese Dream.
Tax on Value Increase	Reformation and Innovations	Scene-based case researches, discussion-type meetings, and story narrating	Knowing about the government's policies of cutting taxes and fees, giving support to enterprises' reform works, and making contributions to the healthy and ordered development of the country's economy
Consume Tax	Reasonable Consumption on Reason	Study Which Uses Discussion and Asking Questions as Base	Directing students to form a correct consumption attitude
Customs Duties	Mutual Benefit and Double Win, Love for Motherland and Allegiance to the Party	Case Analyses and Discussion-Based	Help the students grasp the significant function tariffs undertake in international trade, as well as the relation between the intense US-China trade condition and tariffs, hence consolidate students' national self-belief and self-respect

Table 1. Continued

Enterprise Income Tax	Core Socialist Values—The Good Faith	Scene-based Case Analyses and Role Imitation Performance	In order to make reasonable and legal utilization of the nation's tax preferential policies to obtain lawful interests for oneself and one's enterprise, and to guide students to hold fast to professional ethics and pay taxes honestly
Personal Income Tax of People	Uprightness and Abiding by Laws and Rules	Case Study Analyses and Discussion- Centered	By utilizing negative examples to make students remember that it is important for people to set good examples by themselves and pay taxes in an honest way, we guide them to form a correct life perspective and value concept, and cultivate solid professional morality.
Tax for Land Value Increase	Narrowing the Wealth Gap and Realizing Common Prosperity	Discussion-centered and rule-of-thumb guided	Guide students that legislation's purpose is to adjust market order and at the same time guarantee the stable of nation's fiscal income

4.5. Evaluation of learning outcomes

Because the teaching goals of the mixed teaching mode for the Tax Law Course—which combines the idea of "Ideological and Political Education + Smart Education"—include not only the nurturing of knowledge and practical abilities but also the shaping of personal characters, its teaching methods also incorporate both online and face-to-face delivery. Therefore, the assessment of study results for this course considers both procedure and outcomes, online and offline parts, and also knowledge, skills, and ideology and politics education. Concretely, it incorporates traditional end-of-term examinations for evaluating study results, while also bringing students' online performance—for example video watching, finishing of online quizzes and homework, joining in online discussions, and answering to surveys—as well as offline performance, which includes classroom interaction, note taking, and display of final projects, into the course grading system. In addition, some thought politics discussion and investigation questionnaires will be released on the Guangke Zhike platform, therefore to evaluate the effect that this course has in thought politics education.

5. Specific implementation pathways for blended learning reform in the Tax Law Course

According to the thought of "Ideological and Political Education + Smart Education," this method uses network intelligent learning platforms—for example Guangke Zhike and National MOOC Platform—to build a mixed learning model that includes these stages: before class guidance (online teaching and question-oriented study) → in class research and talk (offline teaching and discussion) → after class practice and review.

5.1. Pre-class preparation—online instruction and problem-based learning

Teaching personnel upload teaching resources (which include chosen videos from National Model Courses, self-made micro-lectures, and extra reading materials) onto the Guangke Zhike and National MOOC platforms → Put out topics that combine ideological and political education in the discussion area (e.g., which releases a

case study about "Taxation and Country Development" to lead students to discuss tax fairness and social responsibility) → Distribute group missions and make clear task-driven demands → Analyze students' online test outcomes and discussion participation degrees → Optimize face-to-face teaching contents and pay attention to key points and difficult concepts.

Students do login on the platform for watching teaching videos → Then they join topic discussions and hand in their opinions → Finish internet tests → Finish before-class tasks in team (e.g., gather tax policy case researches and do preliminary analyses) → Give feedback on study hard points through the platform.

5.2. In-class research and learning—discussions in face-to-face instruction

Attendance and Question Asking: Utilize the attendance function which is provided by Guangke Zhike to carry out attendance recording and track students' attendance situation in real time, meanwhile randomly pick out students to evaluate their degree of understanding of key concepts that were explained in past lesson or online content.

Class Q&A meeting: The teacher gives feedback and explanations for questions that were put forward in the last part and for wrong answers from the pre-class test.

Classroom Discussion: This is the core part of face-to-face teaching, therefore it asks the teacher to flexibly choose teaching methods to make lesson design. For instance, when in the teaching of how to confirm the sales income under different sales ways for enterprises which have VAT registration, the "task-driving method" can be utilized: Before class, students are divided by teacher into several groups and group tasks are given to each group. Request every group to integrate knowledge from online study with before-class investigation of real-world business cases that involve different selling approaches, thus explaining how sales income and the time point of tax obligation are ascertained. In the class time, let group members make the showing of their results through the PowerPoint. At last, the teacher gives comment and sums up the main points, which lets students think ahead about the important parts of confirming VAT sales income and the time of tax obligation, hence improving their grasping of this knowledge content. In the same way, when we carry out the teaching of tax declaration flow procedures for every kind of tax category, the teaching method which is based on cases can be utilized through the adoption of real declaration examples or tax simulation training exercises. At the same time, this teaching segment ought to actively find out ideological and political education elements that are inside the course, and non-seamlessly put them into the teaching process, therefore achieving the subtle but deep education influence of "nurturing students just like spring rain that quietly nourishes every thing."

Classroom Assessment Stage: According to the lecture content and students' classroom show situation, reasonably use the "Choose Students" function on Guangke Zhike to put forward questions and send out "In-Class Exercises" for checking students' grasping degree of key concepts. In regard to ideological and political education entrance spots inside course chapters, the platform's "Investigation" function also can be utilized to evaluate students' learning results in this domain.

5.3. Post-class practice

According to classroom feedback and the degree of students' grasp of core concepts and hard points, teachers arrange after-class tasks (including basic practices, expanded assignments and case analyses) to lead students to finish directional practices and hand in reflection papers. Within this identical time period, teachers make use of the platform to collect data regarding assignment completion conditions and student opinion feedback, hence therefore this allows them to dynamically conduct modifications to their own teaching plans.

6. Conclusion

Under the big background of higher education reform and education digital transformation, this research systematically discusses the mixed teaching reform of the Tax Law Course, which takes the idea of "Ideological and Political Education + Smart Education" as the guide. This research firstly has analyzed existing problems in present ideology and politics education that is inside the curriculum, for example, the separation between theory and practice, boring teaching modes, one-sided assessment methods, and not enough matching between teachers' teaching abilities and the existing resources. After that, this work has carried out a systemic design on five aspects—teaching goals, teaching modes, teaching means, curriculum resources, study evaluation—therefore to build a three-item mixed teaching realization route that is constituted by "pre-class direction learning—in-class research type learning—after-class practice type learning." Teaching practice makes clear that this model effectively pushes the organic merging of professional knowledge passing and value-guided leading, lifting students' professional ability meanwhile consolidating their tax compliance consciousness and consciousness of social responsibility. This research offers valuable references for the curriculum reform of professional courses at application-oriented undergraduate universities in the finance and economics domain. In the future, research work can be further gone deep through the enlargement of sample range and the improvement of the quantitative assessment system for thought and political education.

Funding project

Blended Teaching Reform of Tax Law Course Based on the Concept of "Ideological and Political Education+Smart Education," supported by Higher Education Teaching Reform Project of Guangdong University of Science and Technology (GKZLGC2025136).

2024 school-level "Quality Engineering" project - tax law course education and teaching reform based on the integration of "curriculum ideological and political + five-level education" (Project number: GKZLGC2024212).

References

- [1] Deng, M. Z. (2024). Innovative research on SPOC blended teaching of tax law course based on the concept of "ideological and political education + smart education". *Neijiang Science & Technology*, 45(5), 37–39.
- [2] Yan, H. (2025). Reform and practice of blended teaching of tax law course integrated with ideological and political education concepts. *China Management Informationization*, 28(4), 227–229.
- [3] Li, Z., Jiao, X., & Lei, Y. (2021). Exploration of ideological and political teaching design and implementation path of tax law course. *Wealth Times*, (9), 89–90.
- [4] Yang, D., & Zhang, J. S. (2024). Research on the teaching reform of "Tax Law" course in application-oriented undergraduate universities under the concept of ideological and political education. *University*, (23), 55–58.
- [5] Luo, Z., & Liu, K. (2024). Exploration of tax law course teaching integrating ideological and political education concepts. *Journal of Hubei Second Normal University*, (6), 23–29.