Tax Personnel Training Mechanism in the “Internet +” Financial System

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1. Introduction

Since the Expansion of Postgraduate Enrollment in 1998, Today's Higher Education Has Changed from Elite Education to Mass Education. the Popularization of Higher Education is an Important Condition for Training Talents[1]. in Addition, in Recent Years, under the Economic Development and Severe Employment Situation, the Definition of Talents and the Internal Needs of Society Have Changed Greatly, Which Puts Forward Higher Requirements for the Cultivation of Talents. as a Strict Practical and Applicable Discipline, Taxation, with Its Unique Characteristics and Advantages of Science and Specialty, is a Complete Game, But It Should Give the Basic Social Conditions to Meet the Application of High-Quality Taxation for Cultivation and Utilization. Diversity of Tax Level and Diversified Demand

2. Introduction to the Training of Talents for the Application of Taxation

2.1 “People First, Virtue First” is the Main Goal of Training the Applicable Ability of Tax System

“People oriented, virtue first” is not only the main goal of application ability training in the field of Taxation, but also the practical embodiment of the core concept of scientific development in the field of taxation[2]. First of all, the cultivation of talents lies in the cultivation of “people”. Morality is the key period for the formation of College Students' Outlook on life, world outlook and values. During this period, it is necessary for college students to get proper and reasonable guidance. To help college students set up correct “three perspectives” is the basis for college students to “make the world human”. This is also the basis of the training purpose of the tax system applicable to human resources. In addition, engaged in a variety of business related to the state tax, has a close relationship with the state tax. Therefore, there is a specialization of moral education and personnel training in the society. There is a need for higher standards of literacy and social responsibility, and for greater self-improvement and self-control[3]. Therefore, the training of talents in the application field is aimed at the training objectives of “human” and “morality, first”, emphasizing that the society can be applied to meet higher requirements, and the scientific “three people” education and morality supported by college students must be strengthened.

2.2 “Diversity and Multifaceted” is the Realistic Goal of Training the Applied Ability of Taxonomy.

Indeed, under the pressure of more and more severe employment situation, the cultivation of “diversified and multi angle” talents in the application of tax science will undoubtedly broaden the
employment channels and strive for the necessary chips for the expansion and further development of occupation[4]. In the new situation, the inherent logic of “strong professionalism - good employment - stronger professionalism” will still be established and strengthened. In recent years, with the comprehensive development of the reform of the employment system and the decrease of the number of talents, it is necessary to adjust the training objectives of professional talents in the tax system. The main goal is to meet the real needs of the society, “multi-level, multi angle” tax training ability training objectives[5]. Specifically, this kind of “diversified and multifaceted” Application of tax science can be expressed by the following “combination”: first, the combination of tax theory application ability and practical ability (for example, obtaining certified public accountant). The second is the combination of innovation and operation ability (such as tax calculation, tax declaration, etc.) in the guidance of tax theory; the third is the combination of tax professional quality and “the necessary conditions to meet the specific position”.

Fig.1 Difficulties in Learning Bilingual Courses

2.3 “Wide Application and Strong Adaptability” is the Basic Goal of Training Taxable Talents.

In the popularization stage of higher education, the cultivation of talents is an inevitable choice. The major of tax system science should adapt to the law of higher education development and realize the magnificent turn of training talents of tax system science application[6]. Therefore, in the undergraduate education stage, under the guidance of the actual tax requirements of the needs of economic and social development and the diversified multi-faceted tax objectives, the professional and historical characteristics and combinations of the tax system form the unique advantages of talents and timely and applicable methods to train talents. The experts of application and tax focus on the adaptability of training. This means that the training of tax talents will be combined with the “extensive application and strong adaptability” as the basic goal of talent training and the “applicability” characteristics of the tax profession itself to determine the market demand and the positioning of professional positions. Strong fit. First, tax, tax planning and tax related consulting business of accounting firms, financial companies and other intermediary institutions, and what they are engaged in. Second, tax of various banks, industries and commercial enterprises and those engaged in related financial business[7]. Third, tax related to financial audit of tax system, customs and other government departments are engaged in related work. The direction of the above-mentioned tax major is that “it is widely applicable and adapts to the basic goal of talent training, not only reflecting the high level of market demand, but also reflecting the objective law of general development of college education”

3. The Tax Applicable Talent Training Mode of Optimizing Talent Training Mode is Actually a Specific Implementation Procedure and Standard

Optimization of talent training mode is a practical method to improve the quality of talent training. The optimization of talent training model for actors is based on a clear positioning of talent training objectives and a thorough study of “how to tax high-quality and efficient talents”.

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3.1 Optimize the Course System and Improve the Application Ability Training Plan

The training plan of applied talents is the guiding ideology and action guide of training applied talents, and its core content is the setting of curriculum system. A complete curriculum system, but also a comprehensive talent training plan[8]. Therefore, the key to training tax talents is to optimize the curriculum system, improve the applicable personnel training procedures, and let the talent training procedures play a guiding role.

3.1.1 Optimize the Proportion Structure of Public and Professional Courses

Public courses include public basic courses and subject-based courses, and professional courses include professional main courses and simulation experiments (such as tax manual simulation experiments). Under the mode of personnel training, we should further optimize the proportion structure of public courses and majors, and appropriately increase the proportion and credit of professional courses on the basis of existing courses.

3.1.2 Do a Good Job of Link and Progress between the Initial and Future Routes

The main links of Taxation include tax law, tax accounting, tax practice, tax planning, tax management, tax inspection, international taxation and tax system informatization. These courses are usually offered in the fourth to seventh semesters of the University. From the point of view of the integrity and independence of each route, it is inevitable that there will be overlap between these routes[9]. Therefore, for the whole course, it is necessary to clarify the teaching content and guidance content of each subject, and emphasize the expected objectives and guidance priority of each subject. Second, you must emphasize that the repetition of different courses must begin with the course so that you can concentrate. Finally, we must consider the internal connection and interconnection between the first route and the second route. And progress and improvement of these routes.

3.1.3 Emphasize the Advantages and Characteristics of Tax Giants with More Comprehensive Application

Tax courses should be integrated with other professional courses, such as accounting, economics, statistics, law, finance, etc. In particular, it is necessary to strengthen the curriculum of basic accounting, intermediate financial accounting and financial management. Tax talents have more comprehensive advantages and characteristics, and have strong adaptability.

3.2 Optimize the Structure of Teachers and Improve the Quality of Applied Talents

A good teacher is a solid foundation and an important guarantee for training talents. To optimize the talent training mode of Taxation application puts forward higher requirements for teachers. First, optimize the structure of teaching staff. Including optimizing the title structure, education structure, knowledge structure, academic structure and age structure, and building a scientific and rational professional teacher cheelon. The second is to establish a “double teacher” teaching staff to improve the actual teaching ability. This is a general trend of training applied talents in taxation for the purpose of building a “double teacher” teaching team. Universities and colleges should obtain professional qualifications such as certified public accountant and certified public accountant, improve the practicability and application ability of teachers, and provide better and more suitable teachers with training programs for Applied Talents in the tax system. Third, pay attention to the professional training of teachers. At present, most tax teachers teach directly after graduation from university or university. They have deep professional theoretical basis, but they lack practical experience and can not meet the requirements of practical personnel training. , tax authorities, therefore, professional teachers are tax accounting firms, and other practical departments began to deploy in order to get practical training, or social surveys of businesses, enterprises, and occupations, in order to implement holiday use, in order to better integrate practical theory, and improve the overall quality. And actively adapt to the transformation and optimization of application ability training mode, and basically improve the quality of application ability training.
Finally, in order to expand the professors, please hire part-time professors. We can regularly or irregularly employ intermediary organizations in the form of lectures, salons, conferences, etc., such as tax accounting firms, financial departments, tax bureaus, business backbones and tax managers. In combination with the problems encountered in the actual work, communicate with students to improve the ability to analyze and solve problems in many aspects.

4. Title: Construction of Tax Application Talent Training System Based on Accounting Platform

4.1 The Curriculum Reflects the Requirements for Skill Training.

We should pay attention to the cultivation of various abilities and set up courses in close combination with the characteristics of regional economic development. According to the necessary conditions of local economic development, the arrangement of courses, the combination of the characteristics of tongton's border cities, the focus of tax policy, economic management theory, practical accounting and other basic skills, increase the routes related to export business.

4.2 Curriculum Design Reflects the Parallel of “Main Line” and “Accounting Main Line”

Through the study of accounting knowledge, students can learn the knowledge of Finance and taxation, and have the overall quality to meet the requirements of post skills and the needs of the development of modern society. By providing basic courses such as accounting, financial accounting, cost accounting and financial management, students can systematically learn accounting theoretical knowledge and lay a good accounting foundation for students. By setting up finance, taxation and China's taxation system, students can master the theoretical knowledge of taxation. Therefore, the implementation of enterprise tax management, so that enterprises can better grasp the necessary tax knowledge. In the practice of setting up a tax agency, students will learn the necessary tax knowledge better for the work of tax intermediaries. In order to make students better adapt to the diversified target needs of talent training, master the tax knowledge required by the work of national tax authorities, and set up a tax management system.

5. Conclusion

The training of tax experts is based on the theoretical basis of economics and management to support the study, the basic theory of students, the tax system and microeconomics, the improvement of accounting technology, the practice-based taxation, the application of professional development technology, and the improvement of accounting platform. Then, innovative innovation, the awareness of entrepreneurs and the better spirit of entrepreneurs can be engaged in the collection and management of various business and institutional management and accounting and government departments. And has the good employment competitiveness and the sustainable development ability. The goal is high quality application technicians.

References


