Analysis of the Effect of Computer Technology on the Path of Tax Accounting Teaching Reform in Accounting Major under the Background of China’s Tax Reform

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Abstract. With the continuous improvement of China’s economy and the continuous adjustment of economic structure, in order to effectively manage the tax, our government departments continue to strengthen the reform of tax law. So the content of tax law course of accounting major in college and universities has been adjusted accordingly. In order to ensure the quality of students' teaching and the employment of the society, the school will also carry out the corresponding reform of teaching work to adapt to the tax law reform in the market economy environment. This article analyzes the effect of computer technology on the path of professional tax accounting teaching reform[1-2].

Keywords: Tax System Reform, Accounting, Tax Accounting, Computer Technology

1. Problems in tax law teaching under the new tax system
At present, most colleges and universities in our country only impart the theoretical knowledge of tax law in the teaching process of accounting major, which has no important cognition on the moral quality education of students' tax law, such as the ideological and moral cultivation of students' honesty and law-abiding. It is not conducive to the smooth development of tax management and tax reform and development[3-4].

1.1. Backward traditional teaching methods
In the teaching of tax law course, some college teachers often just impart book knowledge. We can't explain the knowledge of tax law in a deeper level, and we can't assist the teaching with the cases that we haven't had, which makes the teaching content more theoretical, the classroom teaching atmosphere dull. As a result, students can't fully understand. As a result, students' interest and enthusiasm in tax law learning are not high, resulting in low learning efficiency and other problems. This kind of passive learning mode will not be conducive to the effective learning of tax law courses, resulting in students' failure to adapt to the new tax system reform.

1.2. Slow content update
Because of the rapid development of social economy and the constant adjustment of social economic structure, the tax law in the tax system has been constantly reformed. Some efficient financial
professional knowledge cannot be synchronized with the reform of social tax law, which makes the theoretical knowledge of students too backward. Then students cannot fully understand the latest trends of tax law reform and the course cannot effectively adapt to the development needs of the times. In the process of making textbook knowledge, there is a certain lag in the reform of the new tax system, which is not conducive to the effective development of China's tax work and hinders the promotion of China's social and economic benefits.

1.3. Serious shortage of practical teaching teachers
The content of tax law practice teaching is too complex, which is closely related not only to financial accounting, enterprise management and gold tax law, but also to tax law. Tax is the specific content of tax law, and tax law is the specific legal form of tax. Among them, the practical teaching of tax law not only involves financial accounting, enterprise management, finance and law, but also requires teachers to be familiar with the tax handling process of enterprises and the collection and management process of tax authorities. In the production and operation of enterprises, every business will involve the application of tax law. The content of tax law changes frequently and complicatedly. As a teacher of practical teaching, it is necessary to master the contents including financial accounting, enterprise management, tax process and collection management process. The theory of tax law itself has strong policy and timeliness, such as accounting, economic law and other disciplines that often change with the policy. It makes the knowledge structure of practical teaching teachers of tax law cannot fail to improve themselves in time, and the theoretical knowledge of teaching too backward. Compared with the social tax law reform, there is a certain lag.

2. Effective countermeasures for tax law teaching reform of accounting major in college and universities under the background of tax system reform
Tax law is a practical course. In order to strengthen the social practice of students, colleges and universities can encourage students to actively go to enterprise units for investigation and research, and enrich the practical experience of students. In addition, colleges and universities should strengthen cooperation with enterprises, actively guide students to go to enterprises for internship or internship, and improve the practical ability of students.

2.1. Establish scientific teaching and talent training objectives
Comprehensive training of accounting talents is the primary premise of tax law teaching of accounting major in college and universities. The training of accounting talents in college and universities must be based on the actual development of society and the reform of tax system and with the fundamental purpose of promoting the stable employment of students to cultivate high-quality talents required by the society. It is necessary to strengthen the training of each accounting professional, meet the needs of social development, provide guarantee for the employment and future development of students, and promote the effective development of social economy in China. In the teaching of tax law course of accounting major in college and universities in China, it is necessary to strengthen students' mastery of tax law theory and knowledge. We should be fair and just to our tax policy and spirit, and carry forward and understand the spirit of tax law. We should also effectively grasp the main body of our country, and enhance students' sense of rule of law and tax.

2.2. Pay attention to the reform of teaching methods and teaching mode
In order to meet the needs of the society and enterprises for accounting professionals, colleges and universities should innovate and reform the teaching contents and methods of tax law courses for accounting majors. The course of tax law is closely related to financial accounting, enterprise management, finance and law, enterprise tax process and tax collection and management process of tax authorities. Moreover, the theory and knowledge of tax law are reformed and updated year by year with the continuous improvement of social economy and the continuous adjustment of economic structure, and new theories and professional knowledge are emerging every year. In order to make the
knowledge learned by the students and the latest tax reform of the society update simultaneously, the school requires teachers to focus on the latest tax reform, compile and update the teaching materials scientifically and reasonably, so that the teaching content can keep up with the pace of the development of the times. As for the teaching method of tax system course, we should actively innovate new teaching method. The traditional teaching method hinders the students' learning of accounting and tax law professional knowledge.

2.3. Timely update tax law teaching content
The teaching of tax law in college and universities must keep pace with the reform of the national legal system, learn the latest tax law knowledge, and actively pay attention to the latest tax law reform trends; we should also timely update the teaching content in accordance with the latest tax law reform of the country, and integrate the relevant tax law knowledge into the teaching material. To ensure that students can learn new theories and knowledge, we'll have to timely carry out knowledge lectures related to new legal changes, and avoid the disconnection between the knowledge learned after graduation and social needs.

2.4. Strengthen the professional training of university teachers' team
The content of tax law practice teaching is too complex. In order to teach tax law courses professionally for effective students, teachers are required to fully grasp financial accounting, enterprise management, finance and law, enterprise tax process and tax collection and management process of tax authorities. Therefore, in order to meet the needs of the society for accounting professional tax talents, the school is required to strengthen the training of professional knowledge and practical operation for teachers. We can improve the structure of teachers' professional knowledge and improve the level of teachers' professional knowledge by short-term training, or allow teachers to further study abroad. We should also encourage teachers to take part in advanced enterprise training, and national registered tax teacher examination, which can make an effective guarantee for the cultivation of professional talents in college and universities.

3. Conclusion
In a few words, in the context of the new round of tax reforms, the role of computer technology in the tax accounting teaching reform path of accounting majors is very obvious. In order to achieve effective teaching reforms in the tax law courses of accounting majors in colleges and universities, schools are required to strengthen moral education for students. Innovate teaching methods and concepts, actively update teaching content, and keep pace with the times. Finally, we should strengthen the training of teachers' professional knowledge and practical ability to ensure that teachers have advanced teaching ideas and professional knowledge, and provide effective guarantee for the social training of high-quality talents.

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