

Research on Internet + "Double First Class" Construction Based on GH Model to Promote the Reform and Innovation of Tax Law--Teaching in Universities in Hubei

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Abstract. Under the background of the Internet + era, big data technology has been rapidly promoted and applied. With the arrival of the post epidemic era, the reform and innovation in the field of tax law teaching in universities in our province are more inseparable from the reform and integration of online and offline teaching modes. Big data technology has brought a profound impact on the reform of tax law teaching mode. Especially under the new situation that our province is vigorously promoting the construction of "double first-class", this topic combines the GH model proposed by the famous scholars Grossman and Helpman, and improves and innovates on the basis of this model to build a new model, so that the theoretical research and data model can be better integrated to promote the reform and innovation of tax law teaching in Hubei universities.

Keywords: GH model; Internet +; "Double First-Class"; Innovation; Tax Law.

1. Introduction

Hubei Colleges and universities take the construction of first-class universities as the development goal, focus on the connotative development orientation, deepen the reform of the internal management system and mechanism of the University, focus on breaking the institutional and institutional obstacles restricting the reform and development of the University, break through the discipline boundaries, realize the cross integration of disciplines, establish a resource allocation mechanism compatible with the construction of local first-class universities and domestic first-class disciplines and a talent organization model linked by major projects, integrate school running resources, Stimulate the reform drive, release the innovation vitality, realize the connotative development of the University's disciplines, improve the overall level of discipline construction, and promote the modernization of the University's governance system and governance capacity[1].

Under the background of "Internet +", based on the national macro policy requirements and local specific policy guidance, and taking the promotion of local "double first-class" construction as an opportunity, we actively strengthen the collective consciousness of striving for the first-class, support the discipline construction to achieve the first-class and professional development with characteristics, guide the discipline to further refine the direction, cultivate advantages and form characteristics, strive for the first-class in different fields and directions, and realize the dislocation development and characteristic development[2]. Based on the development strategic needs of Hubei Province to "build a fulcrum and walk in the forefront", closely follow the major needs of the "three modernizations" big Wuhan, the construction of national central cities and the construction of the Yangtze River New City, and combine the specific work requirements of operability and accessibility, give priority to the construction of disciplines that are related to the major needs of the region and can form advantages or characteristics, focus on the construction of first-class scientific research and innovation platforms, and cultivate high-quality top-notch innovative talents, Output high-quality scientific research achievements with strong applicability to serve local economic and social development and industrial transformation and upgrading[3].

We need to build a first-class tax law discipline, based on the actual situation of regional economic and social development, to meet the major needs of advanced manufacturing industry, regional cooperation and development, innovation and entrepreneurship, construction of national central cities, construction of "three modernizations" Wuhan and construction of Yangtze new city,

integrate and apply tax law discipline resources [4]. We will give full play to the role of tax law discipline platform, focus on the regional development strategy, industrial structure adjustment. In the fields of regional finance, intelligent transportation, innovation and entrepreneurship, we will create the discipline advantages of tax law, form research characteristics, and produce high-quality scientific research achievements to serve regional economic construction and social development [5].

2. Analysis on the Current Situation of Tax Law Teaching Reform and Innovation in Universities in Hubei

As an important professional course in universities in our province, tax law is of great significance in the fields of theoretical research, talent training and professional title examination [6]. With the proposal of the goal of "promoting the construction of digital campus" in the outline of the national medium- and long-term education reform and development plan (2020), it provides ideas for the digital construction of tax law teaching. Based on this, it is of great value and practical significance to explore how to promote the reform and innovation of tax law teaching in Colleges and universities in our province under the background of big data and Internet + "double first-class" construction [7].

"Internet +" is based on the Internet and information and communication technology to combine the Internet with relevant industries and create a new ecological model in new fields. "Internet + tax law" is not a single use of Internet tools in the process of tax law teaching, but a deep integration of Internet and tax law teaching, creating a new teaching mode, and injecting new vitality and vigor into the teaching of tax law courses. The development of tax law informatization in China is based on the construction of high-quality tax law education resources and information-based learning environment, guided by the innovation of tax law education concepts, and centered on the innovation of tax law learning methods and education models. Since the emergence of the Internet, many educational scholars have been constantly studying the possibility of applying the Internet to the promotion of Education - from the appearance of the procedural teaching method in the 1960s and 1970s to the rise of the open curriculum resources movement in the 21st century, and then to the rapid development of moocho. With the continuous optimization and upgrading of the Internet, online education has not stopped its research and practice. At present, the combination of information technology and network resources is applied to the field of tax law courses and teaching at home and abroad [8]. The most prominent way is to flip the classroom, mooch and micro class. As new things in the field of tax law education, these three online education modes have caused great changes in the reform of tax law teaching. In the "Internet +" era, online education of tax law has brought great challenges to the traditional teaching mode of tax law courses [9].

Bringing big data technology into the tax law course for mode design and method optimization has become a hot topic in the domestic academic circles, such as the tax law teaching reform under big data analysis, the Tax finance talent training mode in the data age, and the application and promotion of MOOC under the big data background. In the domestic academic circles, Ma Beiling, Zhao Wenting and others (2018) proposed that the discussion of tax law teaching mainly focused on three aspects: the subject content of tax law, the reform direction and the development path; Hu Xiaoqing (2020) found that the tax law curriculum reform needs to put forward higher requirements for teachers' teaching mode and methods; Prof Keesvan Raad (2019) and Prof Daniel M. Berman (2020) and other scholars have conducted in-depth research on tax law education reform by using big data technology. Therefore, relying on "Internet +" technology, introducing GH model, and taking advantage of the opportunity of "double first-class" construction to improve the tax law classroom teaching mode will become the general direction of the reform and innovation of the tax law course teaching in universities in China and Hubei Province in the future [10].

3. Draw Lessons from Relevant Model Analysis

In the analysis, this paper refers to the "protection for sale" model proposed by Grossman and Helpman (1994), which is called GH model. On the basis of this model, we improved the model and added Internet factors and double first-class construction factors to explore its important impact on the development of tax law. In the GH model, the mathematical model is constructed as follows:

$$W_i(p) = l_i + \pi_i(p_i) + \alpha_i \sum_{i=1}^n [(p_i - p_i^*)m_i(p_i) + s_i(p_i)] \quad (3.1)$$

The impact effect model of tax law education reform established by us is shown as follows:

$$W(p) = l + \sum_{i=1}^n \pi_i(p_i) + \sum_{i=1}^n [(p_i - p_i^*)m_i(p_i) + s_i(p_i)] \quad (3.2)$$

This equation studies the final theoretical expectation of various factors on the development of tax law discipline under the background of big data era. This paper uses GH standard theoretical framework to revise and analyze the expected situation of tax law, so as to provide a new development direction for Hubei universities to promote the reform and innovation of tax law teaching.

4. Thoughts on Promoting the Reform and Innovation of Tax Law Teaching in Hubei

Under the new situation, the development of tax law is facing new challenges and new opportunities. With the development of computer and network, the new teaching mode has brought a great impact on the traditional teaching mode, and put forward higher requirements for teachers' tax law knowledge, which requires heuristic teaching methods. Teachers need to master the essence of the new teaching mode, improve their own knowledge structure, continuously improve the new teaching mode, and provide guarantee for creating a good tax law teaching quality. In the tax law teaching, various tax law knowledge and tax categories are fragmented. After mastering each tax law knowledge point, scientific and reasonable teaching methods are adopted, and big data knowledge is used to string each knowledge point like a pearl. Thus, a coherent knowledge system can be formed and the actual effect of tax law teaching can be improved. We need to promote the application of big data and Internet information technology in teaching, change to the teaching mode focusing on the cultivation of ability and quality, carry out the online and offline learning mode, use the online course platform to learn the high-quality courses of famous schools and teachers, encourage students to carry out independent learning, improve students' participation, let students become the protagonists in the classroom, and make the content of tax law courses more intuitive, vivid and rich.

With the rapid development of Internet +, big data has become an important driving force for the reform of tax law teaching in Colleges and universities. New technologies such as big data, cloud computing, virtual reality and artificial intelligence have been promoted in the field of tax law teaching. Continuously collect the data of tax law teaching process and results, form teaching big data, and then conduct in-depth mining and multivariate analysis. With the operation of data flow in the classroom, the teaching chain began to form, and the big data-driven tax teaching paradigm began to emerge in Colleges and universities. We need to actively change the traditional case teaching mode and promote the new teaching mode. Teachers need to use the form of micro class to meet the personalized learning needs of students, collect case analysis through the network platform, strengthen the weak links of knowledge mastery, and improve the efficiency of classroom teaching. Integrate virtual simulation experiment, practical operation and theoretical teaching to enhance students' tax operation ability.

In short, with the introduction of GH model and the promotion of the Internet + "double first-class" construction, the humanized tax law course teaching enables teachers and students to

form a good interaction in the teaching process, forming a series of rich teaching models such as case teaching and simulation class. Integrating big data technology and related discipline knowledge, the teaching idea of cultivating students' scientific research and innovation ability has built a networked and integrated teaching mode. In the process of tax law practice teaching research, students can get more benefits, and in the new class teaching, students can get comprehensive training in all aspects. In the teaching of the tax law course, students can be exposed to the real environment of Internet + tax reform in the big data era for practical training, which can greatly stimulate students' interests and improve their professional skills in tax law. We can actively use the opportunity of "double first-class" construction to strengthen the reform and research of tax law teaching, and strive to promote the leapfrog development of tax law teaching in universities in our province through tax law education reform and innovation, and better adapt to the trend of the digital era and cultivate tax professionals in the new era.

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