

# Taxation

## (Grade 2022)

Course code: 020202

### I. Cultivation Objectives

#### 1. General cultivation objective

Guided by the philosophy of "healthy personality, innovative spirit, pragmatism and truth-seeking, and service to society", the program aims to cultivate comprehensive taxation talents with the foundation of Marxism-Leninism economic theory, theoretical knowledge of Taxation, knowledge of quantitative analysis tools and accounting methods, familiarity with the basic development of national taxation policies and taxation systems, and the ability to perform the practical work of taxation agents, tax management and consultation, tax planning and tax accounting in enterprises, institutions and government departments.

#### 2. Objective of value guidance

Students trained in this program should have a firm political orientation, love the motherland, support the leadership of the Communist Party of China, have a scientific perspective on the world and life, correct aesthetics and a healthy lifestyle; have a good sense of law, civic integrity, consciousness of confidentiality, consciousness of paying taxes according to the law, dedication to work, spirit of hard work and solidarity, and good professional ethics.

#### 3. Five years after graduation, students in this program should achieve the following objectives:

- (1). Have good humanities and social science literacy, patriotism and national pride, a sense of social responsibility and adherence to the code of ethics of the taxation profession.
- (2). Have professional knowledge and application skills in taxation, be constantly exploring and developing, be able to apply professional knowledge in taxation in an integrated way and have the preliminary ability to solve complex problems in the professional field.
- (3). Have good communication and teamwork skills and to possess some leadership ability.
- (4). Have the consciousness and ability for lifelong learning, be able to keep up to date and track the latest fiscal policies and be able to adapt to the continuously changing socio-economic environment.
- (5). Have a positive and stable psychological profile and be able to take on the responsibility of building society in the future.

### II. Graduation requirements

Students in this program mainly study the basic theories and knowledge of economics, should systematically master the basic theories, professional knowledge and business skills of Taxation, have strong practical ability to work in taxation-related fields, and preliminarily master the methods to solve complex problems in the professional field. Graduates are expected to achieve competencies in the following nine areas:

**1. Morality and Ethics:** Have good humanistic foundation, scientific spirit, professionalism and a sense of social responsibility, understanding of national and social conditions and practice core values of socialism.

1-1 Have a firm political orientation, be familiar with the basic lines, guidelines and policies of the Party and the State, and practise the core values of socialism.

1-2 Possess good humanities and social science literacy, understand national and social conditions, appreciate public opinion, and pay attention to and think about program hot issues of national planning and people's livelihood.

1-3 Abide by the professional ethics of finance and taxation and be familiar with the laws and regulations in the field of finance and taxation.

**2. Professional knowledge:** Have solid basic theoretical knowledge and professional skills of Taxation, master the basic research methods in the field of taxation, and understand the latest developments and development trends in the profession and related fields.

2-1 Have basic knowledge of the humanities and natural sciences.

2-2 Have knowledge of economic theory and familiarity with the fundamentals of the tax profession.

2-3 Keep abreast of domestic and international tax-related laws and regulations, and understand the latest policy developments and trends in the professional field.

2-4 Have the ability to collect, process and statistically analyse data and master tax data analysis and processing.

**3. Ability to innovate:** Have the ability to identify and analyse various phenomena and problems in the field of taxation, and the ability to develop new ideas, theories and methods in a new environment.

3-1 Have the ability to analyse and apply knowledge in the discipline and across disciplines.

3-2 Be able to capture, identify and evaluate phenomena and issues in the field of taxation and be able to offer innovative insights.

**4. Ability to use knowledge:** Have the ability to apply knowledge of Taxation to solve practical problems, to conduct comprehensive analysis and research on complex issues in the field of taxation, and to propose corresponding countermeasures.

4-1 Be familiar with and able to use China's fiscal and taxation policies and regulations, and master the basic skills of tax collection, agency and other taxation practices..

4-2 Have professionalism in tax business management and tax agency and tax accounting positions, and the ability to work on tax returns and tax accounting.

4-3 Have the ability to track, analyse and research cutting-edge and topical issues in the field of taxation.

4-4 Be able to apply professional knowledge and skills in an integrated manner to propose appropriate responses to complex issues arising in corporate taxation and government tax collection practices.

**5. Ability to use data:** Have certain level of knowledge, understanding, application and effectiveness of data and the ability to apply data analysis tools to solve practical problems in the field of taxation.

5-1 Have knowledge of basic methods of literature search and information seeking, and basic scientific research skills.

5-2 Be able to use modern scientific and technical tools and database resources to collect, analyse and process data and information in taxation and related fields.

**6. Communication and Expression:** Have the ability to express themselves in writing and orally, with an international perspective and the ability to communicate effectively on issues in tax-related areas.

6-1 Be able to express their views accurately on professional issues, orally, in manuscripts, diagrams, etc.

6-2 Be able to communicate and interact effectively with peers and the public on issues in their area of expertise.

**7. Teamwork:** Have a sense of teamwork, the ability to play effectively as an individual in various teams, the

ability to coordinate and cooperate with other members, and a certain degree of leadership ability.

7-1 Be able to work collaboratively with team members in projects.

7-2 Be able to interface well with team members in more integrated projects and complete their own tasks.

7-3 Be able to work collaboratively with team members in practical projects, contribute to the achievement of team goals and develop certain team leadership skills.

**8. International perspective:** Pay attention to international trends and topical issues in the field of taxation specialization, and understand national tax policies and international taxation issues.

8-1 Be fluent in at least one foreign language and adapt to living and working in a culturally diverse environment.

8-2 Have an international perspective and understanding of the dynamics of tax reform in various countries.

**9. Learning and Development:** Maintain physical and mental health, have a sense of lifelong learning and the ability to self-manage and learn independently, and be able to adapt to sustainable social development and achieve personal career development goals through continuous learning.

9-1 Have a positive attitude towards people, maintain physical and mental health, recognize the need for continuous exploration and learning, and have a sense of independent and lifelong learning.

9-2 Understand ways to expand their knowledge and abilities. Be able to use appropriate methods of independent learning for the needs of personal or professional development in order to respond to the development of the industry in which they work.

### **III. Schooling System**

Four years.

### **IV. Length of Study**

Flexible study period, generally four years, the minimum length of flexibility is not less than three years, the longest not more than six years.

### **V. Requirements for Graduation and Degree Conferring**

Students must complete the minimum number of credits required by the Instructive Cultivation Plan for each category of study, and all the content required by the Extracurricular Class, with a total of 153 credits, in order to graduate.

### **VI. Discipline**

Economics, Finance.

### **VII. Core Courses**

Finance, Tax Law I, Tax Law II, International Taxation, Tax Related Services Practice, Western Economics, Principles of Accounting, Financial Accounting, Financial Management, Management, Finance.

**VIII. Course Structure and Course Hours (excluding Extracurricular Class)**

<b>Category</b>	<b>Total Credit</b>	<b>%</b>	<b>Total Course Hours</b>	<b>Theory Learning</b>	<b>Practical Training</b>
Public Fundamental Course	46.5	31	880	800	80
General Education	10	6	160	160	0
Professional Fundamental Course	25	16	400	384	16
Professional Course	45	30	720	648	72
Professional Practice	25.5	17	760	0	760
Total	152	100	2920	1992	928
<b>Theory:Practical (%)</b>	68: 32				

## IX. Teaching schedule (1)

Category	Type	Provided by	Course Code	Course Name	Assessment	Credit	Course Hours	Theory Learning	Practical Training	Recommended Semester
Public Fundamental Course n	required	School of Marxism	b1080001	Basic Principles of Marxism	test	3	48	42	6	Autumn 1
	required	School of Marxism	b1080009	Ethics and the Rule of Law	non-test	3	48	42	6	Autumn 1
	required	School of Marxism	b1080006	Outline of Modern Chinese History	non-test	3	48	42	6	Spring 1
	required	School of Marxism	b1080004	Introduction to Mao Zedong Thought and the Theoretical System of Socialism with Chinese Characteristics I	test	3	48	42	6	Autumn 2
	required	School of Marxism	b1080007	Introduction to Mao Zedong Thought and the Theoretical System of Socialism with Chinese Characteristics II	test	2	32	28	4	Spring 2
	required	School of Marxism	-----	Situation and Policy (Modules 1 to 4)	non-test	2	32	28	4	Autumn 1 to
	required	Others	b1110004	Mental Health Education for University Students	non-test	2	32	16	16	Spring 1
	required	School of Marxism	b1080008	Labour Education A	non-test	0.5	16	16		Spring 1
	required	College of Arts and Sciences	b1020082	Advanced MathematicsB1	test	4	64	64		Autumn 1
	required	College of Arts and Sciences	b1020083	Advanced MathematicsB2	test	2	32	32		Spring 1
	required	College of Arts and Sciences	b1020012	Linear Algebra	test	2	32	32		Autumn 2
	required	College of Arts and Sciences	b1020013	Probability Theory and Mathematical Statistics	test	2	32	32		Autumn 2
	required	College of Arts and Sciences	b1020018	Academic Chinese	non-test	2	32	32		Autumn 1
	required	Collge of Physical Education	-----	Physical Education I to VI	non-test	3	160	160		Autumn 1 to
	required	Others	b1110003	Military skills	non-test	0.5	2W			Autumn 1
	required	College of Arts and Sciences	b1110002	Military theory	non-test	0.5	32	32		Spring 1
	required	Engineering Training	b1090001	Basic Engineering Training	non-test	2	32		32	Spring 1
	★ Academic English(Select 1 Module for 10 Credits)	Module A	b1020003	General English III	test	3	48	48		Autumn 1
			b1020004	General English IV	test	3	48	48		Spring 1
			b1020005	General Academic English A	test	2	32	32		Autumn 2
			---	English Knowledge Expansion	non-test	2	32	32		Spring 2
		Module B	b1020002	General English II	test	3	48	48		Autumn 1
			b1020003	General English III	test	3	48	48		Spring 1
			b1020006	General Academic English B	test	2	32	32		Autumn 2
		Module C	---	English Knowledge Expansion	non-test	2	32	32		Spring 2
			b1020001	General English I	test	4	64	64		Autumn 1
b1020002			General English II	test	3	48	48		Spring 1	
★ Academic German	b1020003	General English III	test	3	48	48		Autumn 2		
	College of Arts and Sciences	b1020040	Academic German I	test	3	48	48		Autumn 1	
	College of Arts and Sciences	b1020041	Academic German II	test	3	48	48		Spring 1	
★ Academic Japanese	College of Arts and Sciences	b1020042	Academic German III	test	4	64	64		Autumn 2	
	College of Arts and Sciences	b1020077	Academic Japanese I	test	3	48	48		Autumn 1	
	College of Arts and Sciences	b1020078	Academic Japanese II	test	3	48	48		Spring 1	
		College of Arts and Sciences	b1020079	Academic Japanese III	test	4	64	64		Autumn 2
<b>Subtotal (Public Fundamental Course)</b>						<b>46.5</b>	<b>880</b>	<b>800</b>	<b>80</b>	
General Education	selective	Art Education Center	b0-----	Aesthetic Education	non-test	2	32	32		Autumn, Spring
	selective	Each College	b0-----	Social Sciences and Humanistic Qualities	non-test	4	64	64		Autumn, Spring
				Natural Sciences and Technology Innovation	non-test	4	64	64		Autumn, Spring
<b>Subtotal (General Education)</b>						<b>10</b>	<b>160</b>	<b>160</b>		

(★Note: The first foreign language is 10 credits in total, including 3 languages: Academic English, Academic German and Academic Japanese, choose the appropriate language as required; when Academic English is chosen, please choose the appropriate module in Module A, B, C)

## IX. Teaching schedule (2)

Category	Type	Provided by	Course Code	Course Name	Assessment	Credit	Course Hours	Theory Learning	Practical Training	Recommended semester	
<b>Professional Fundamental Course</b>	required	School of Economics and Management	b2030145	Western Economics	test	4	64	64		Spring 1	
	required	School of Economics and Management	b2030037	Management Studies	test	3	48	48		Spring 1	
	required	School of Economics and Management	b2030159	Applied Statistics	test	3	48	40	8	Autumn 3	
	required	School of Economics and Management	b2030060	Principles of Accounting	test	3	48	48		Spring 1	
	required	School of Economics and Management	b2030082	Economic Law	test	3	48	48		Autumn 1	
	required	School of Economics and Management	b2030081	Finance	test	3	48	48		Spring 2	
	required	School of Economics and Management	b2030284	Political Economy	test	3	48	48		Autumn 1	
	required	School of Economics and Management	b2030187	Theory and Practice of International Trade	test	3	48	40	8	Autumn 3	
<b>Subtotal (Professional Fundamental Course)</b>						<b>25</b>	<b>400</b>	<b>384</b>	<b>16</b>		
<b>Professional Course</b>	required	School of Economics and Management	b2030337	Finance	test	4	64	64		Autumn 2	
	required	School of Economics and Management	b2030248	Tax Law I	test	3	48	48		Autumn 2	
	required	School of Economics and Management	b2030249	Tax Law II	test	3	48	48		Spring 2	
	required	School of Economics and Management	b2030338	Financial Accounting	test	4	64	54	10	Autumn 2	
	required	School of Economics and Management	b2030339	Practice for Tax-related Services	test	4	64	56	8	Spring 3	
	required	School of Economics and Management	b2030340	Financial Management	test	4	64	54	10	Spring 2	
	required	School of Economics and Management	b2030327	Big Data Mining and Analytics	test	3	48	40	8	Spring 3	
	required	School of Economics and Management	b2030328	Social Security Studies	test	3	48	48		Spring 3	
	required	School of Economics and Management	b2030253	International taxation	non-test	3	48	48		Spring 3	
	required	School of Economics and Management	b2030341	Tax planning	non-test	2	32	32		Autumn 3	
	required	School of Economics and Management	b2030329	Organizational Behaviour	non-test	2	32	26	6	Autumn 4	
	required	School of Economics and Management	b2030330	Multinational Finance	non-test	2	32	26	6	Autumn 4	
	<b>Subtotal(Required Professional Course)</b>						<b>37</b>	<b>592</b>	<b>544</b>	<b>48</b>	
	Select different courses in different modules for 7 credits	Module A	b2030334	Tax Ethics	non-test	2	32	26	6	Autumn 2	
			b2030332	Tax Inspections	non-test	2	32	26	6	Autumn 3	
			b2030256	Public policy analysis	non-test	2	32	26	6	Spring 3	
			b2030333	Foreign tax systems	non-test	2	32	26	6	Autumn 4	
		Module B	b2030334	Tax Ethics	non-test	2	32	26	6	Autumn 2	
			b2030259	Management Accounting	non-test	2	32	26	6	Autumn 3	
b2030335			Financial and tax analysis	non-test	2	32	26	6	Spring 3		
b2030336	Financial and Taxation Practice in Small and Medium Enterprises	non-test	2	32	24	8	Autumn 4				
<b>Subtotal (Selective Professional Course)</b>						<b>8</b>	<b>128</b>	<b>104</b>	<b>24</b>		
<b>Subtotal (Professional Course)</b>						<b>45</b>	<b>720</b>	<b>648</b>	<b>72</b>		

### IX. teaching schedule (3)

Category	Type	Provided by	Course Code	Course Name	Assessment	Credit	Course Hours	Theory Learning	Practical Training	Recommended semester
Professional Practice	required	School of Economics and Management	b4000032	the Program of Taxation Innovation and Entrepreneurship	non-test	2	48		48	Spring 3
	required	School of Economics and Management	b4030128	the Program of Taxation Consciousnesses in Practice	non-test	2	48		48	Summer 1
	required	School of Economics and Management	b4030032	Accounting Simulation Practice	non-test	2	48		48	Summer 1
	required	School of Economics and Management	b4030053	Financial computerization in practice	non-test	2	48		48	Spring 3
	required	School of Economics and Management	b4030116	Tax Accounting Practice	non-test	2	48		48	Summer 2
	required	School of Economics and Management	b4030151	Practice in a virtual business social environment (VBSE)	non-test	1	24		24	Summer 1
	required	School of Economics and Management	b4030118	Comprehensive tax law application simulation	non-test	2	48		48	Summer 2
	required	School of Economics and Management	b4030098	Financial Management Job Integration Simulation	non-test	2	48		48	Summer 3
	required	School of Economics and Management	b4030119	practice for Tax planning	non-test	2	48		48	Summer 3
	required	School of Economics and Management	b4030064	Tax Agent Simulation	non-test	1	24		24	Summer 3
	required	School of Economics and Management	b4030170	Tax writing	non-test	1	24		24	Summer 2
	required	School of Economics and Management	b4030200	Labour Education B	non-test	0.5	16		16	Spring 3
	required	School of Economics and Management	b4030135	Taxation graduation internship and graduation design (thesis)	non-test	6	288		288	Spring 4
<b>Subtotal (Professional Practice)</b>							<b>25.5</b>	<b>760</b>	<b>760</b>	
Extracurricular Class	required	Others	b5110001	Extracurricular Class	non-test	1	-	-	-	Autumn, Spring, Summer
<b>Total</b>							<b>153</b>	<b>2920</b>	<b>1992</b>	<b>928</b>

#### ★ Description of Selective Professional Course:

Selective Professional Courses are divided into modules according to different competency requirements, and students must take one of the modules and achieve the required credits for that module.

**Module A:** Focus on Public Economics

**Module B:** Focus on Corporate Financial Management

## X. Prerequisite for Course Study

No.	Course Name	Prerequisite Course	No.	Course Name	Prerequisite Course
1	Applied Statistics	Probability Theory and Mathematical Statistics	6	Western Economics	Political Economy
2	Financial Accounting	Principles of Accounting	7	Tax planning	Tax Law I
		Financial Accounting			Tax Law II
3	Tax Law II	Tax Law I	8	Social Security Studies	Finance
4	International taxation	Tax Law I	9	Practice for Tax-related Services	Tax Law I and II
		Tax Law II			Principles of Accounting
5	Management Accounting	Principles of Accounting	10	Multinational Finance	Financial Management
		Financial Accounting			Management Accounting
		Financial Management			

## XI. Credit of Extracurricular Class

Through taking extracurricular classes, students are encouraged to take part in academic lectures, social practice activities, campus cultural and sports activities, innovative and entrepreneurial activities, voluntary activities, etc. to improve their social adaptability and enhance the competitiveness in the job market. Details are specified in Students' Manual.