

# Research on Training Satisfaction of Tax Risk Management Talents Based on Structural Equation Model

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## Abstract

The rise of big data and artificial intelligence technology has put forward higher requirements for the training of tax risk management talents. This paper discusses the influencing factors of the training satisfaction of tax risk control talents based on the practice of the training of tax risk management talents for undergraduates of tax science. The attitudinal perception information of learners was collected through questionnaires, and the structural equation model was used to construct five latent variables: teacher guidance, curriculum setting, professional practice, training method and training satisfaction. The results show that the cultivation of tax risk management ability is not as good as the cultivation of risk awareness and control literacy, the curriculum has a direct and significant impact on the satisfaction of talent training, and there is room for improvement of practical teaching and training methods. According to the results of the survey, the paper puts forward some suggestions on the reform of personnel training: deepen the teaching reform and promote the ideological and political education of curriculum; Carry out practice teaching, improve risk control ability; Use case teaching to promote talent training, strengthen teacher-student interaction, create risk control atmosphere and other teaching reform suggestions.

**Keywords:** Tax risk, talent development, satisfaction, structural equation model, influencing factors

## 1. Introduction

The discussion on “tax risk” and “tax risk management” has been shown in the literature, mainly focusing on the exploration of tax risk management based on the realization of management functions by tax departments and the exploration of financial tax compliance in the production and operation process of large enterprises. “Tax risk management”. In any case, the emergence of tax risk management does not break the traditional relationship between tax collectors and taxpayers. With the rise of big data and artificial intelligence and the strengthening of tax management technology, tax risk has become increasingly prominent and an important topic of concern for both Taxing authorities and taxpayers.

Mulligan [1] point out Tax risk management is a worldwide phenomenon with growing prominence in the discourse of both revenue authorities and corporate taxpayers. Taxation gives rise to complex, multi-faceted problems in every country in the world[2]. In Cooperative Compliance, the relationship between taxpayers and the Tax Administration is in essence based on cooperation and mutual trust, in order to increase certainty about the tax risks and enhanced tax compliance[3]. The research shows that significant progress has been made by large MNEs in developing and implementing both general and tax risk management policies. They have a lower tax risk in their organization[4]. While developed countries have focused on tax risk management for a long time, developing countries have only started to pay attention to it in recent years. However, the advancement of tax risk management has been relatively slow. Empirical evidence shows that in developing countries, compliance levels

are generally low and the administrative capacity of tax administrations is relatively poor. To improve tax compliance, tax administrations in developing countries tend to use traditional methods to fulfill their responsibilities, i.e. implementing command and control mechanisms[5].

Theoretical research and practical exploration on tax risk management in China are also only concentrated in tax authorities and larger enterprises. There is still relatively little training on “tax risk management” in higher education. From the training programs of several domestic schools with taxation majors we know, the reform of talent training mode in recent years mainly focuses on the training of application-oriented talents and highlights the practicality of “tax management”. The main measures are the integration of industry and education, school-enterprise cooperation, strengthening practical training and practice, etc. Taking Zhejiang University of Finance and Economics as an example, Dong et al. [6] point out that the existing talent training program in taxation has problems such as unclear positioning of training objectives and disconnection between talent training and society[6]. He proposes the reform idea of “integration” and “innovation”. By summarizing the literature on taxation personnel training in many universities in China, Zhu [7] finds that the traditional talent training model can no longer adapt to the challenges brought by big data, artificial intelligence and block chain, and it is necessary to reform the talent training model and apply it to market demand.

Gao [8] points out that promoting taxation by numbers requires cultivating comprehensive talents in taxation. The tax risk management under the “tax by numbers” requires professional The team needs to be cultivated through practical training. It is necessary to cultivate a group of talents who have a comprehensive grasp of various tax policies, are familiar with various tax returns and tax administration systems, and are familiar with the taxation system. and collection and management system, and The team needs to train a group of high-end talents who have a comprehensive grasp of various tax policies, are familiar with various tax returns and collection and management systems, are good at taking and writing risk indicators, and know information The team needs to train a group of comprehensive high-end talents who have a comprehensive grasp of various tax policies, are familiar with various tax returns and collection systems, are good at taking and writing risk indicators, and are aware of informatization. Wang [9] proposes that the taxation system should cultivate a group of composite talents who know both business and data, and cultivate a group of talents with broad vision, active thinking and strong fighting ability.

The demand for tax risk management talents from tax authorities and enterprises is where universities need to reform and adapt. For taxation-related majors, the cultivation of awareness, ability and literacy of tax risk management should be highlighted to prepare graduates for tax-related service work. Zhejiang University of Finance and Economics, Dong fang College of Taxation, is one of the early majors to carry out the teaching of tax risk management. It provides practical training courses on tax management in the professional training program, and enhances students' ability of tax risk control through case teaching of tax assessment. By organizing students to participate in the case competition of tax assessment risk control, we promote learning and teaching through the competition. For the satisfaction of learners' tax risk control ability development, we have made a survey and the article is analyzed with the collected data.

The cultivation of tax risk control ability, as a characteristic of taxation professionals, requires revision of training programs, setting up relevant courses and practical projects, teacher guidance and appropriate training methods and approaches. In the teaching, the training of tax risk control concept, ability and literacy is emphasized. After a period of training, the effect of talent training needs to be evaluated.

Combining the existing literature, we find more discussions on tax risk management in taxation authorities and large enterprises, which improve the demand for tax risk management talents. There is less discussion about the cultivation of tax risk management talents in the training of taxation talents in higher education institutions on the supply side. In this paper, we focus on the effectiveness of tax risk control talent cultivation in a university taxation major, quantitatively analyze the shortcomings of tax risk control talent cultivation, and propose high-quality reform suggestions to improve the quality of tax risk control talent cultivation and cultivate tax risk control talents that meet the market needs.

## **2. The Basic Situation of Tax Risk Control Personnel Training Reform**

### **2.1 Reform content of talent cultivation**

1. In the course of “Tax Management Practical Training”, there is a practical training content of “Tax Risk Control”, which is not less than 2/3 of the course, simulating the daily management of tax-related risk matters of enterprises and highlighting the cultivation of students' practical application ability.

2. Optimize the curriculum system, carry out the teaching of tax-related cases in the Tax Management course to enhance the risk awareness; add the practical training content of audit cases in the Tax Inspection course to further understand the caliber of law enforcement; add the case analysis of tax controversy in the professional comprehensive practical training 3 to improve the ability to deal with tax risks by using cases.

3. Through the joint construction of the school and the school-enterprise docking, “Practical Exercise” is added to the Professional Practice 1 and Professional Comprehensive Practical Training 2, so that students can understand the content of daily business management of taxation authorities and the procedural regulations of law enforcement, be familiar with the risk points of taxation law enforcement and cultivate the awareness of risk management.

4. The comprehensive training is conducted through Professional Integrated Practical Training 1 to consolidate the basic taxation ability. And through the “1+X” intelligent taxation career certificate pilot, explore the credit credit or open “micro specialties” form, explore the tax-related service talents applicable to social needs.

### **2.2 Reform objectives of talent cultivation**

1. To consolidate the professional basic application ability of finance and taxation, to adapt to the higher standard requirements of finance and taxation personnel in various industries under the background of Internet+, and to be a qualified finance and taxation personnel.

2. To create professional application-oriented curriculum construction, further consolidate the joint construction of school and local, school-enterprise docking, continuously improve the level of comprehensive business processing under real business (cases), and jointly cultivate applied tax-related professionals with practical departments.

3. Optimize the professional training system, give more emphasis to the cultivation of students' application ability of tax risk prevention and control, and serve the economic and social development of Zhejiang with the guidance of talents' market demand and development prospect.

4. Strengthen the internal construction of the profession, build a professional teaching team in taxation, actively introduce industry elites into the classroom, guide the practical sessions, jointly conduct research on complex taxation issues, and train students' professional thinking and ability to solve taxation problems from multiple perspectives.

5. Professional talent cultivation dovetails with professional discipline competitions, and the first classroom and the second classroom are efficiently connected, strongly promoting innovation and entrepreneurship education, promoting teaching, learning and training with competitions.

### **2.3 Implementation plan of talent cultivation**

1. To enhance the cultivation of tax risk control ability by taking the curriculum and practical links as the carrier. In the previous period, based on the operation of the training program of 2017 class, we initially realize the smooth opening of Professional Practice 1, Professional Comprehensive Practical Training 1, Professional Comprehensive Practical Training 2, Professional Comprehensive Practical Training 3, Tax Management, Tax Audit and Tax Management Practical Training, and enhance the awareness of tax risk control and cultivate the ability to identify and control risks in the teaching contents.

2. Consolidate professional foundation and enhance external competitiveness at the same time. The main task is to strengthen the professional foundation in school, and train the basic skills of taxation by “theory + practice”. Take “1+X” intelligent taxation career certificate pilot as an opportunity to cultivate realistic and usable tax-related

service talents that meet the needs of enterprises. The practical operation is carried out in the real working environment outside, and the students learn by doing and learn by doing.

3. Promote the integration of industry and education to help the cultivation of tax risk control talents. In the training process, it is necessary to use taxation bureaus and tax-related service intermediaries to realize joint training of tax control talents; to speak from cases and view tax risks and real problems in multiple dimensions. From the perspective of tax administration, we should cultivate the ability of tax enforcement risk control, the ability of tax risk prevention and control from the perspective of taxpayers, and the ability of tax risk prevention and control and practice risk from the perspective of intermediaries.

### 3. Model Construction and Research Hypothesis

#### 3.1 Model setup

The cultivation of tax risk control ability requires specific courses and practical projects as training carriers in the talent training program, and the cultivation of practical ability needs the support of practical teaching or experimental training, and teachers play an important role in the cultivation of tax risk control ability. In the context of the integration of industry and education, it is necessary to carry out the cultivation of applied talents in accordance with the market demand and to promote the cultivation of tax risk control talents with the power of practical departments (tax authorities or enterprises). Therefore, we believe that the satisfaction of tax risk control talents training is directly or indirectly influenced by the curriculum, teachers' guidance, professional practice and training methods. The teachers' guidance, curriculum, professional practice, training methods and training satisfaction cannot be measured directly and accurately, so we need to set some observation variables to measure them indirectly. In this paper, structural equation modeling is selected to not only measure the latent variables, but also analyze the path relationship between each latent variable. Referring to the previous studies of related scholars, the structural equation model of tax risk control capability cultivation satisfaction is constructed to study the factors affecting tax risk control capability cultivation satisfaction, See Figure 1.

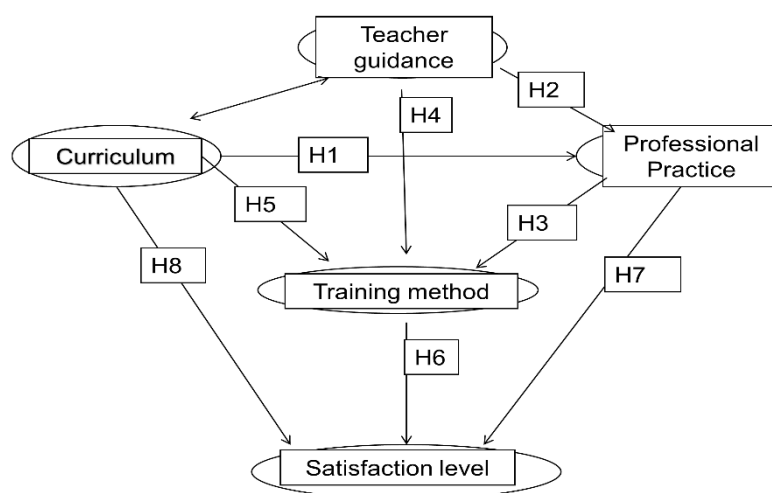


Figure 1 SEM of satisfaction with tax risk management capacity development

#### 3.2 Research hypothesis

Based on the constructed equation model, the following assumptions are made:

H1:Curriculum has a significant impact on professional practice;

H2:Teacher guidance has a significant impact on professional practice;

H3:Professional practice has a significant impact on training methods;

H4:Teacher guidance has a significant impact on cultivation style;

H5:Curriculum has a significant impact on training methods;

H6:Training method has a significant effect on training satisfaction;

H7:Professional practice has a significant impact on training satisfaction;

H8:Curriculum has a significant impact on training satisfaction;

### 3.3 Research design

#### 3.3.1 Research subjects and data collection

This paper takes taxation majors of Zhejiang University of Finance and Economics Dongfang College as the survey object (the training program of taxation majors has been revised since the class of 2017, and the content of taxation risk control ability cultivation has been added), and the students of each class of 2017, 2018, 2019, 20 taxation C1 and 21 taxation C1 are the survey objects, and the online questionnaire is used to investigate the factors affecting taxation risk control ability cultivation The factors of satisfaction were analyzed. The questionnaire was divided into five dimensions, including teacher guidance, curriculum, professional practice, training methods, satisfaction, etc. Each dimension was scored on a 7-point Likert scale (1 very dissatisfied, 2 dissatisfied, 3 relatively dissatisfied, 4 average, 5 relatively satisfied, 6 satisfied, 7 very satisfied). 246 questionnaires were returned with complete data information, and SPSS 20.0 software and SPSSAU were used to analyze the statistical data.

#### 3.3.2 Latent variables and measurements

##### (1)Teacher guidance

Professional teachers play a very important role in the process of tax risk control capability development. In this paper, “teachers' development of risk awareness (x1)”, “teachers' development of risk control ability (x2)”, and “teachers' development of risk control literacy (x3)” are selected as the variables to measure teacher guidance. The specific indicators are shown in Table 1 , the same below.

##### (2)Curriculum

To set up courses on tax risk management and implement the task of tax risk control capability. In this paper, “curriculum development of risk awareness (y1)”, “curriculum development of risk control capability (y2)”, and “curriculum development of risk control literacy (y3)” are selected as the variables for measuring curriculum development.

##### (3)Professional Practice

Increasing practical training is an important measure to realize the training of applied talents in taxation. In this paper, “professional practice 1 (z1)”, “professional practice 2 (z2)”, “graduation internship (z3) and graduation thesis (z4)” are selected as the observation of measuring professional practice.

##### (4)Training method

In the process of tax risk control capability cultivation, industry-education integration, school-enterprise cooperation and case teaching are better ways and means of cultivation. In this paper, “intensive practice of practical training courses (a1)”, “seminar study of tax-related cases (a2)”, “participation in tax risk management case competition (a3)”, and “practical teaching by outside instructors in the classroom (a4)” are selected as the observation variables to measure training methods.

## (5) Satisfaction level

In the cultivation of professionals, the achievement of cultivation goals should be examined from multiple dimensions. In this paper, “satisfaction with awareness cultivation (c1)”, “satisfaction with ability cultivation (c2)” and “satisfaction with literacy cultivation (c3)” are selected as observation variables to measure satisfaction.

Table 1 Latent variables and their observed variables

Latent variables	Observational measurements
Teacher guidance	teachers' development of risk awareness(x1)
	teachers' development of risk control ability(x2)
	teachers' development of risk control literacy(x3)
Curriculum	curriculum development of risk awareness(y1)
	curriculum development of risk control capability(y2)
	curriculum development of risk control literacy(y3)
Professional Practice	professional practice 1 (z1)
	professional practice 2 (z2)
	graduation Internship(z3)
	Graduation Thesis(z4)
Training method	intensive practice of practical training courses(a1)
	seminar study of tax-related cases (a2)
	participation in tax risk management case competition(a3)
	practical teaching by outside instructors in the classroom(a4)
Satisfaction level	satisfaction with awareness cultivation(c1)
	satisfaction with ability cultivation(c2)
	satisfaction with literacy cultivation(c3)

#### 4. Analysis of Research Results

##### 4.1 Descriptive statistical analysis

The statistical analysis of sample size, minimal value, maximal value, mean value and standard deviation of each variable is carried out by SPSS software. From the table 2, it can be seen that the mean value of satisfaction of tax risk control ability cultivation is 5.97, which shows that students are satisfied with tax risk control ability cultivation in general; among the latent variables affecting satisfaction, the relatively higher satisfaction is cultivation method, with the mean value of 6.31, which reflects that students are satisfied with The mean value is 6.31, which reflects that students are satisfied with the training method of professional talents, promoting the integration of industry-education and tax-school cooperation, effectively integrating teaching resources inside and outside the school, and serving professional talents training. Next is the curriculum, with the mean value of 6.24. Students are relatively satisfied with the arrangement of Practical Training in Tax Administration, which allows them to carry out professional training in a targeted manner and acquire professional skills. Furthermore, teachers' guidance plays a very important role in the process of talent cultivation, with a mean value of 6.23, which shows that students recognize the professional teachers in the cultivation of tax risk management ability. The relatively low recognition of professional practice on tax risk control competence development may be due to the fact that the variables of practical teaching are large and the perceived competence of talent development is slightly insufficient. The standard errors of each latent variable are less than 1, the great and small values are in line with the sample distribution, and the selected observation samples basically meet the requirements.

Table 2 Descriptive statistics of relevant latent variables

latent variable	Sample size	minimal value	maximal value	mean value	standard deviation
Satisfaction level	246	1.00	7.00	5.97	0.94
Teacher guidance	246	1.00	7.00	6.23	0.93
Curriculum	246	1.00	7.00	6.24	0.95
Professional Practice	246	1.00	7.00	6.18	0.96
Training method	246	1.00	7.00	6.31	0.88

#### 4.2 Reliability test and validity test

In this paper, SPSS software was used to test the reliability of the samples, as shown in Table 3, the standardized Cronbachs Alpha coefficient was 0.973, which is greater than 0.7, indicating good stability and consistency among the item indicators and high reliability. Table 4 shows the results of the output KMO test and Bartlett's sphericity test KMO value of 0.875 is greater than 0.5, which means that factor analysis can be performed. The observed value of Bartlett's sphericity test statistic is 1945.102, and the corresponding concomitant probability is 0.000, which is less than the significance level of 0.05. Therefore, the null hypothesis of Bartlett's sphericity test is rejected, and the correlation coefficient matrix is considered significantly different from the unit matrix, and the original variable is suitable for factor analysis.

Table 3 Reliability test

Cronbach's Alpha	Cronbachs alpha based on standardized terms
0.972	0.973

Table 4 KMO and Bartlett's test

The Kaiser-Meyer-Olkin metric of sampling adequacy.		0.875
Bartlett's sphericity test	Approximate cardinality	1945.102
	df	10
	Sig.	0.000

#### 4.3 Model testing and path analysis

##### 4.3.1 Initial model testing

The initial test and path analysis of the structural model were conducted using SPSSAU, and the results of the path relationship analysis between the factors are shown in Table 5. The results show that (1) the p-values of faculty guidance on professional practice, curriculum on training methods, and professional practice on satisfaction are greater than 0.05 and are not significant, thus rejecting hypotheses H1, H4, and H7, and the model needs to be further revised subsequently; (2) the degree of influence of faculty guidance on training methods reaches a significant level with a standardized coefficient of 0.469, and the original hypothesis H2 is accepted; (3) curriculum setting has a significant effect on professional practice, and also curriculum setting has a significant effect on satisfaction, with standardized coefficients of 0.708 and 0.605, respectively, thus accepting the original hypotheses H3 and H5; (4) professional practice has a significant effect on cultivation style, and also cultivation style has a significant effect on satisfaction, with significance levels of 0.420 and 0.167, respectively, thus accepting original hypotheses H6 and H8.

Table 5 Path analysis of the effects of the factors in the model

Research Hypothesis	path	Standardization coefficient	SE	z (CR)	p
H1	Teacher guidance→ Professional Practice	0.173	0.150	1.189	0.234
H2	Teacher guidance→ Training method	0.469	0.105	4.198	0.000
H3	Curriculum→ Professional Practice	0.708	0.148	4.875	0.000
H4	Curriculum→ Training method	0.074	0.108	0.638	0.523
H5	Curriculum→Satisfaction	0.605	0.077	7.876	0.000
H6	Professional Practice →Training method	0.420	0.045	8.578	0.000
H7	Professional Practice →Satisfaction	0.128	0.072	1.742	0.081
H8	Training method →Satisfaction	0.167	0.087	2.054	0.040

4.3.2 Model Correction and Retest

The original hypotheses H1, H4 and H7 tests were not significant, probably because the professional practice programs were relatively fixed, in which teachers were able to play a relatively small impact on guiding tax risk management awareness, competence and literacy, and students' perceptions were not significant. The influence of curriculum on the training approach is limited, and the reason for the analysis may be that students are able to accept the established curriculum arrangement, and the acceptance of innovative development of relevant teaching innovations is not high and the perception is not significant. The arrangement of professional practice is somewhat path-dependent and does not promote the development of a particular aspect of competence in the process of completing these projects as a professional course does, thus the test results are not significant enough.

Through the above analysis, we removed the insignificant path relationships from the original model and re-performed the path test on the revised structural equation model of satisfaction with tax risk management capability development, and found that the revised model is shown in Figure 2, and the path coefficients of all factors reached a significant level.

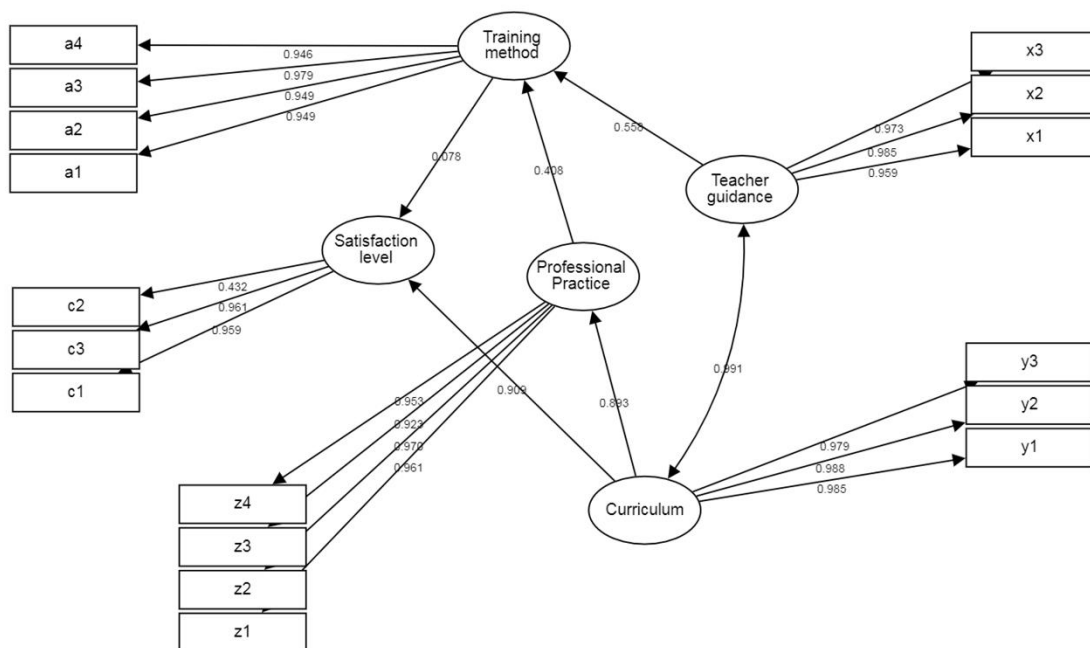


Figure 2 Modified structural equation model diagram

Table 6 Effect values of SEM for satisfaction with tax risk management capacity development

Dependent variable Independent variable	Curriculum	Professional Practice	Training method
Satisfaction level	0.909	0.081	0.078

From the statistical results in Figure 2 and Table 6, it can be obtained that (1) the effect values of each influencing factor on satisfaction with tax risk control competence development are, in descending order, curriculum (0.909), professional practice (0.081), and training methods (0.078). The curriculum in tax risk management has the strongest effect on satisfaction with the development of tax risk management awareness, competence and literacy, and students accept the established arrangements and are able to carry out training for the improvement of professional occupational skills in accordance with the requirements of the curriculum in the training program.

The way of conducting and training professional practice and projects has a significant effect on satisfaction, but the effect value is small. (2) The effect value of curriculum setting on professional practice was very strong at 0.893; curriculum setting set the direction for the development of professional practice teaching. (3) It was further verified that there was no correlation between personal characteristics (gender, class, professional orientation) and satisfaction.

## **5. Conclusions and Suggestions**

### **5.1 Conclusions**

#### 5.1.1 Capacity development for tax risk management is weaker than awareness and literacy development

By asking satisfaction questions about tax risk control awareness, competence and literacy, the mean satisfaction value of professional training programs and professional courses and project training tax risk control competence is lower than that of awareness and literacy, which indicates that the training of tax risk control competence has not yet received higher recognition from students. The low mean satisfaction score of teachers' professional guidance in tax risk control awareness indicates that, except for some professional courses, some professional teachers have not yet by established a better teaching mindset of tax risk control in the process of conducting teaching.

#### 5.1.2 Curriculum is the most important factor affecting satisfaction

The results of quantitative analysis show that in the analysis of the influencing factors of satisfaction, the curriculum has a direct and significant positive influence on the satisfaction of tax risk management competence development with an effect validity of 0.909, which shows the important role of offering relevant courses. The courses "Tax Management" and "Practical Training in Tax Management" were recognized by students in enhancing learners' satisfaction, with the highest mean satisfaction score. Moreover, among the respondents, the courses are compulsory for the college degree program (2-year program) and optional for the 4-year undergraduate program, which do not show significant differences in the satisfaction of course teaching due to the nature of the courses, indicating the importance of the curriculum and that students can recognize the professional training arrangement for vocational competency development.

#### 5.1.3 Satisfaction with professional practice and training methods is less than expected

In the process of cultivating talents for tax risk control, the major has made a lot of efforts to explore, especially in professional practice, such as setting 8 hours of practical credits (0.5 credits) for the course "Tax Management", motivating students to learn about tax risk control by inviting off-campus instructors to conduct special lectures on tax practice, and at the same time opening "Practical Training on Tax Management" which mainly focuses on tax risk cases of tax assessment, and promoting case teaching through However, the feedback from students is still not strong enough. Among the collected suggestions, there are important teaching reforms such as "carry out practical case teaching", "carry out relevant practical lectures", "strengthen practical training", "students share and collect The important suggestions of teaching reform", such as "teaching practical cases", "conducting relevant practical lectures", "strengthening practical training" and "students sharing collected cases", show that there is still some room for improvement in tax risk management ability.

### **5.2 Suggestions**

#### 5.2.1 Deepen the teaching reform and promote the political education of the curriculum

National leader stressed at the national university ideological work that "ideological and political work should be carried out throughout the whole teaching process". Taxation majors have a public sector background, and the "ideological and political flavor" of professional talents training is the proper meaning. In the cultivation of talents for tax risk control, we should highlight the value orientation, introduce risk thinking, and take a rational view of tax risks from the perspective of tax collection and management organs, taxpayers and intermediaries. In the process of talent cultivation, it is necessary to further deepen the reform, center on students, highlight the cultivation of application ability, innovate the way of working, strengthen the leading role of teachers in the cultivation of tax risk control talents, promote the centralized seminar in the teaching and research department and the centralized preparation system in the course group. Promote the teaching ideas of course learning, practical

training, competition than, work with, enhance the professional identity, and promote the tax risk control talents with both moral and talent.

#### 5.2.2 Promote practical teaching and enhance risk management ability

Use the carrier of practical teaching to focus on improving students' ability to find problems and solve them. In the arrangement of professional practical teaching, resources are actively and effectively mobilized to serve the cultivation of application-oriented talents. Further promote the cooperation between taxation schools, invite the front-line backbone of taxation authorities to conduct practical classes, and continue to carry out the series of practical teaching activities of "taxation administration lectures by taxation directors". Invite elites from taxation agencies and other intermediaries to give lectures on tax-related services so that students can perceive tax risks from different perspectives. Further expand the contact and communication with large and medium-sized enterprises, especially listed companies, and actively carry out mobile courses to enterprises to broaden students' understanding and knowledge of corporate tax risk control. Through "listening to tax stories", "talking about tax cases", "reading tax news" and "writing case experiences", the students can improve their ability of tax risk control. Through the way of "listening to tax stories", "telling tax cases", "reading tax news" and "writing case experiences", the training of tax risk control ability is improved.

#### 5.2.3 Use case teaching to promote talent cultivation in collaboration

In the basic course "Tax Management", we will continue to use "micro-case teaching" to train talents for tax risk control[10]. Focus on the cultivation of tax risk control awareness, in the "Tax Management Practical Training" course, use the industry tax risk control cases provided in the practical training software, and do a good job of case teaching to improve tax risk control ability. Some studies show that: the most preferred methods of teaching taxation are case studies[11]. Actively expand the teaching cases prepared in cooperation with taxation firms and make the case teaching real. The integration of industry and education, school-enterprise cooperation and taxation school co-construction, collaborate to promote the cultivation of tax risk control talents.

#### 5.2.4 Enhance teacher-student interaction and create a risk management atmosphere

Student-teacher interaction is not only designed to improve classroom effectiveness, but is also a better way to promote professional identity. The most preferred methods of teaching taxation are face-to-face classroom learning. With the concept of tax risk control, tax compliance will be improved in future practice. The relevant studies showed that sales tax compliance among undergraduate students was significantly improved if they had been exposed to a general tax education, and income and sales tax compliance among postgraduate students were significantly improved if they had taken a technical tax. Students learn to establish the awareness of tax risk management in school and show better tax compliance after work, reflecting the quality of tax risk management. Teachers should strengthen the interaction and communication with students, strengthen the guidance of risk awareness, and create a tax law learning atmosphere of "knowing tax law", "managing tax well" and "preventing and controlling risks". At the same time, we make good use of the tax risk management case competition to create a learning atmosphere of tax risk management in professional training, and teachers guide the risk awareness, practical training to enhance the control ability and academic style to cultivate literacy.

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