

# Research on the Construction of Curriculum Teaching System in Higher Vocational Colleges from the Perspective of “Integration of Posts and Courses”: A Case Study of the Course Intelligent Tax Declaration and Management

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**Abstract:** With the rapid development of social economy and the continuous adjustment of industrial structure, higher vocational colleges, as an important base for cultivating high-quality technical and skilled talents, have attracted increasing attention to the alignment between their talent cultivation quality and social needs. As a key measure for higher vocational colleges to deepen the integration of industry and education as well as school-enterprise cooperation, “integration of posts and courses” can effectively realize the seamless connection between curriculum teaching and post requirements. Taking the course Intelligent Tax Declaration and Management as an example, this paper explores the construction path of the curriculum teaching system in higher vocational colleges from the perspective of “integration of posts and courses”. The purpose is to provide references for improving the teaching quality of this course and cultivating technical and skilled talents in the field of intelligent taxation that meet the needs of industries and enterprises, and also to offer insights for the optimization of the teaching system of other similar professional courses.

**Keywords:** Higher vocational colleges; Integration of posts and courses; Intelligent Tax Declaration and Management; Construction path

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## 1. Introduction

As a core course for finance and economics majors in higher vocational colleges, the scientific validity of the teaching quality system setup of the course Intelligent Tax Declaration and Management is closely related to the effectiveness of professional talent cultivation. “Integration of post and curriculum” refers to the educational

approach that takes work as the carrier, integrates work tasks and professional competence requirements throughout the entire course teaching process, and ultimately achieves the educational effect of mutual integration and connection between courses and posts, teaching and work, as well as training objectives and post demands <sup>[1]</sup>. With the accelerated advancement of higher vocational education reform, designing the teaching system of the Intelligent Tax Declaration and Management course from the perspective of “integration of post and curriculum” not only meets the development needs of the tax industry, but also conforms to the requirement for upgrading the training objectives of higher vocational education teaching.

## **2. Value of constructing a curriculum teaching system in higher vocational colleges from the perspective of “Integration of Posts and Courses”**

### **2.1. Enhancing the degree of alignment between talent cultivation and social needs**

The “integration of posts and courses” model enables higher vocational colleges to organize teaching activities based on the actual job demands of industries and enterprises. Taking the course Intelligent Tax Declaration and Management as an example, by cooperating with tax authorities, accounting firms, corporate finance departments, and other relevant entities, colleges can keep track of the dynamic changes in job requirements within the field of intelligent taxation. They integrate the latest job skill requirements and social information into classroom teaching, so that the cultivated students can meet the needs of practical work. This helps fulfill the demand of industries and enterprises for intelligent taxation talents and realizes a sound connection between talent cultivation and social needs <sup>[2]</sup>.

### **2.2. Strengthening students’ professional competitiveness**

This model emphasizes post-oriented practice. Students’ practical courses are not mere theoretical exercises. In the teaching of Intelligent Tax Declaration and Management, work tasks are introduced into specific posts and completed at these posts; students receive training in a simulated real tax work environment, or colleges carry out practical operation projects through the integration of industry and education with enterprises. These measures allow students to apply theoretical knowledge in real-world scenarios, enabling them to meet the basic requirements of job positions. By transforming knowledge into practical capabilities, students are more likely to secure employment quickly after graduation. Moreover, after taking up positions in enterprises or companies, they can better demonstrate their practical value <sup>[3]</sup>.

### **2.3. Promoting the teaching reform of higher vocational education**

The so-called “integration of posts and courses” means that higher vocational education must break the barriers of traditional teaching through this model, and comprehensively eliminate traditional drawbacks in teaching, such as those existing in curriculum design, course content, teaching methods, and assessment and evaluation <sup>[4]</sup>. From the exploration of the course Intelligent Tax Declaration and Management in higher vocational colleges, the construction of the curriculum teaching system from the perspective of “integration of posts and courses” provides practical experience and reference for the teaching reform of other professional courses in higher vocational education. This further drives the improvement of the overall teaching quality of higher vocational education, and provides strong talent support and intellectual guarantee for regional economic development and industrial transformation and upgrading <sup>[5]</sup>.

### **3. Analysis of the current situation of the curriculum teaching system for Intelligent Tax Declaration and Management**

#### **3.1. Disconnect between course objectives and job requirements**

When formulating the course objectives for Intelligent Tax Declaration and Management, some higher vocational colleges overemphasize the teaching of theoretical knowledge while paying insufficient attention to cultivating the practical skills and professional literacy required by actual jobs. These course objectives do not align with the real needs of intelligent tax-related positions. As a result, the theoretical knowledge students gain after completing the course leaves graduates “at a loss” in the workplace, they are unable to perform practical tasks, such as completing tax declarations or processing tax data promptly. For example, some course objectives only mention that students need to master the basic content of tax laws/regulations and basic tax calculation methods, but fail to explicitly specify the operational skills for intelligent tax systems. Consequently, graduates require a long learning period to adapt to their positions and master the effective operation of intelligent tax systems on the job <sup>[6]</sup>.

#### **3.2. Mismatch between course content and job tasks**

Course content is the core of the curriculum teaching system, and the rationality of such content has a direct impact on the quality of course teaching. Currently, the content of some courses on Intelligent Tax Declaration and Management still has the problem of failing to integrate with the work tasks of actual positions. First, course content updates lag behind, failing to promptly incorporate new information in the intelligent taxation field, such as updated policies and regulations, technical methods, and industry trends. For example, with the digital transformation of tax collection and administration, tax authorities have launched several intelligent tax service functions; however, the content of some courses remains limited to traditional tax declaration methods and procedures, lacking introductions to the functions of intelligent tax handling tools and corresponding teaching content. Second, the compilation form of course content is relatively traditional: most of it is divided according to chapters of theoretical knowledge, rather than being organized in accordance with the logic of job tasks. This makes it difficult for students to connect their learning of course content with their future job tasks in a coherent way, which leads to low targeted nature and applicability of their learning.

#### **3.3. Inconsistency between teaching methods and the requirements of “Integration of Jobs and Courses”**

From the perspective of “Integration of Jobs and Courses” (a concept emphasizing alignment between academic teaching and workplace needs), course teaching should be student-centered, adopting methods that simulate real job tasks and cultivate students’ practical work capabilities <sup>[7]</sup>. However, the teaching methods for Intelligent Tax Declaration and Management in some colleges do not closely link to job practice:

The classroom lecture-based method remains dominant, while after-class practical teaching is underdeveloped. Although some schools offer experimental or practical training courses, the content is overly simplistic, often limited to basic simulated operations, which are far from matching the complexity and comprehensiveness of real job tasks. There is a lack of in-depth cooperation with industries and enterprises. These colleges do not use real job projects from enterprises for teaching, so students cannot access authentic tax work content or business processes. This ultimately constrains the cultivation of students’ practical abilities and professional quality <sup>[8]</sup>.

## **4. Paths for constructing the teaching system of the course Intelligent Tax Declaration and Management from the perspective of “Integration of Positions and Courses”**

### **4.1. Clarify course objectives based on job requirements**

#### **4.1.1. Knowledge objectives**

Enable students to possess basic theoretical knowledge of intelligent taxation, master the latest tax laws and regulations (such as the administration and collection provisions for value-added tax, consumption tax, corporate income tax, and personal income tax), basic principles and methods of tax calculation, as well as the principles and basic operations of intelligent tax systems; help students understand the latest developments and trends in the development of intelligent taxation, such as the application of tax big data and artificial intelligence in tax collection and administration.

#### **4.1.2. Skill objectives**

Cultivate talents proficient in intelligent tax operation skills, who can independently complete job tasks including registration and login operations on the electronic tax bureau, filling and submitting of tax declaration forms, issuance and authentication of value-added tax invoices, and collection and analysis of tax data; develop students' ability to solve practical tax problems, enabling them to use the knowledge and skills they have mastered to address common issues encountered in the tax declaration process (e.g., correction of erroneous declaration data and application of preferential tax policies); foster students' initial assisting ability in tax planning, allowing them to initially design simple tax planning schemes for enterprises and reduce enterprises' tax risks.

#### **4.1.3. Literacy objectives**

Cultivate students' rigorous and conscientious work attitude to ensure the accuracy and timeliness of tax declaration data, and avoid enterprise tax-related risks caused by work errors; develop students' integrity-based professional ethics, enabling them to abide by laws and regulations, strictly comply with tax professional ethics and norms, and effectively safeguard the tax interests of both enterprises and the state; enhance students' good interpersonal communication and collaborative cooperation abilities, allowing them to communicate with tax authorities and various departments of enterprises, and coordinate the handling of tax issues; cultivate students' lifelong learning ability, encouraging them to proactively pay attention to policy and information technology changes in the field of intelligent taxation, and update and strengthen their professional and job-related capabilities.

### **4.2. Establish a curriculum content system based on post-work tasks**

#### **4.2.1. Research post-work tasks**

Visit tax authorities, accounting firms, and finance departments of large and medium-sized enterprises, and conduct in-depth interviews with frontline tax specialists and corporate finance supervisors. The goal is to understand the work tasks, work processes, skill requirements, and quality requirements of positions related to smart tax administration (such as tax accountants, tax declaration specialists, and tax consulting assistants). Collect materials used in post-work, including forms, cases, and operation guides, to provide practical resources for the development of curriculum content.

#### **4.2.2. Integrate curriculum content modules**

Based on the research on post-work tasks, decompose the content of the course Smart Tax Declaration and Management into several work task modules. Each work task module corresponds to one or more post-work tasks. Guided by job responsibilities, the course content can be divided into modules such as “Understanding and Application of Smart Tax Systems,” “VAT Declaration and Management,” “Consumption Tax Declaration and Management,” “Corporate Income Tax Declaration and Management,” “Individual Income Tax Declaration and Management,” “Collection and Analysis of Tax Data,” and “Prevention and Handling of Tax Risks.” Then, each module organizes specific teaching content in accordance with the logical post-work process. For example, the module “VAT Declaration and Management” is divided into work tasks, including “Management of VAT Invoices,” “Confirmation of VAT Sales Revenue,” “Deduction of Input VAT,” “Filling out VAT Return Forms,” and “VAT Declaration and Payment,” so that the curriculum content corresponds to specific work tasks <sup>[9]</sup>.

#### **4.2.3. Update curriculum content in a timely manner**

Establish a dynamic update mechanism for curriculum content. Pay close attention to revisions to national tax policies and regulations, upgrades of smart tax systems, and changes in post requirements of industry enterprises. Incorporate the latest policies and regulations, system operation methods, and industry cases into the curriculum content. For instance, adjust the teaching content of curriculum modules when there are new adjustments to national tax policies or revisions to the Tax Collection and Administration Law; update the practical training content on system operations when the system adds new functions or optimizes business processes. This ensures that the most timely and practical resources are provided for the curriculum content.

### **4.3. Adoption of teaching methods aligning with the “Integration of Job and Curriculum”**

#### **4.3.1. Project-based teaching method**

With real job-related work projects as the career, this method integrates course teaching content into the project implementation process. For example, taking the tax declaration work of an enterprise during a tax period as a project, students are asked to play the role of tax accountants and complete the entire process from tax data collection, tax calculation, smart tax system operation, to tax declaration submission. During project implementation, teachers guide students to analyze project tasks, formulate work plans, and solve problems encountered. Through independent inquiry and team collaboration, students complete project tasks, thereby mastering the knowledge and skills required for the job. In project-based teaching, students can be divided into several groups according to the complexity of the project, with each group undertaking different subtasks to cultivate students’ team collaboration and communication abilities.

#### **4.3.2. Case-based teaching method**

Typical cases in the field of smart tax (such as cases of enterprise tax declaration errors, cases of applying tax preferential policies, and successful tax planning cases) are selected for students to analyze and discuss. In case analysis, teachers first explain the relevant background and information of the case, put forward thinking questions, and then organize students to discuss the problems and answers of the case in groups, as well as reflect on the knowledge and skill-related issues contained in the case. Through case analysis, students can connect the theoretical knowledge they have learned with the actual job work of their major and improve their ability to analyze and solve problems. In addition, experts from industries and enterprises can be invited to participate in case teaching to share case experiences from practical work, making case teaching more authentic

and practical.

#### **4.3.3. Simulation training teaching method**

Simulated tax work scenarios are established, and smart tax simulation teaching software (such as the electronic tax bureau simulation system and the value-added tax invoice simulation management system) is used for training. In simulation training teaching, students are provided with operating environments and data that are close to real job work, allowing them to conduct job skill training such as tax declaration, invoice management, and tax data operation. Teachers use the training platform to monitor students' operation process, timely identify problems in students' work results, and provide targeted guidance. The simulation training teaching method can provide students with a safe and controllable practice environment, enabling students to practice job skills repeatedly, understand and master the work process of the job, and strengthen their practical operation capabilities. At the same time, cooperation with enterprises can be carried out to establish off-campus training bases, and students can be arranged to conduct on-the-job internships in enterprises. By practicing in a real job environment, students can further improve their job adaptability<sup>[10]</sup>.

### **5. Conclusion**

From the above, it can be seen that in the design of the teaching system for the course Intelligent Tax Declaration and Management, guided by the reform concept of "integration of posts and courses" in higher vocational colleges, efforts should be made to closely focus on post needs to establish the three-dimensional curriculum objectives of "knowledge-skill-literacy," coordinate the curriculum content guided by post tasks, and adopt diversified practical teaching methods. By doing so, we can break through the misunderstandings existing in the three aspects of traditional teaching (i.e., teaching objectives, content, and methods) under the "separation of posts and courses," enhance the targeting and adaptability of the teaching of this course, ensure that students master the key skills required for intelligent tax posts, and achieve seamless connection between "courses" and "posts". Meanwhile, this provides a "model" for the implementation of the "integration of posts and courses" reform in other finance and economics courses in higher vocational colleges, so as to cultivate more high-quality technical and skilled talents for all walks of life and better serve the high-quality development of the tax industry in the digital economy era.

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