

# Research on the Blended Teaching Reform of Tax-related Legal Courses Based on the Case Teaching Method in the Context of Tax Benefits for Agriculture

Yanqin Yin

Guangdong University of Science and Technology, Dongguan 523083, Guangdong, China

**Abstract:** *With the in-depth promotion of the rural revitalization strategy, the tax incentives to help farmers have been strengthened. The demand for legal talents is becoming more and more urgent. However, the traditional teaching mode of "Tax-related Laws" is difficult. In order to meet the demand for talent training in the new era, reform is urgently needed. The hybrid teaching reform path of tax-related law courses based on case teaching method. Combined with online and offline teaching resources, the tax incentive cases to help farmers improve students' practical application of tax policies. The research results show that this model can not only effectively make up for the shortcomings of traditional teaching, but also better cultivate students' ability to deal with complex real-life problems and enhance their comprehensive abilities and practical experience. Including updating teaching content, developing rich multimedia teaching resources, designing flexible and diverse teaching methods, and Adopt a diversified assessment system. Through these reform measures, Aims to improve the teaching effect of the course and cultivate high The future research will further explore the Further explore the deep integration of case teaching method and hybrid teaching mode, and expand the course content to help students Comprehensive understanding of the role of tax policy in agriculture and rural development.*

**Keywords:** Tax Benefits to Help Farmers, Case Teaching Method, Tax-Related Laws, Blended Teaching, Teaching Reform.

## 1. Introduction

Tax-related laws are laws that highlight the rights and obligations of taxpayers and tax payers in the process of tax collection and management. These legal systems mainly involve the establishment of tax types, taxpayers, tax objects, tax rates, Tax calculation and tax collection management. "Tax-related Laws" is a core course for undergraduate accounting majors. Through studying the course "Tax-related Laws", students can have a more comprehensive understanding of the tax system and recognize This will not only enhance the tax knowledge and skills of accounting students, it can also lay a solid foundation for students' future career development and enhance their comprehensive competitiveness to effectively respond to Challenges in the workplace.

Tax incentives to support agriculture refer to supporting agricultural development through tax incentives, helping farmers increase their income and rural economy. These policies aim to reduce the tax burden on farmers and agricultural enterprises, promote agricultural modernization and technology Progress will help implement the rural revitalization strategy and promote rural economic development.

Case teaching method is a method of guiding students to analyze, discuss and solve practical problems through specific situations or problem cases. Teaching methods for international issues, aims to enhance students' critical thinking, problem-solving and knowledge application abilities However, in the teaching process of tax-related laws, there is a disconnect between theory and practice, and students' Problems include low participation and difficulty in understanding complex regulations.

In view of this, based on the background of tax incentives to help farmers, cases are introduced in the course of "Tax-related Laws" Teaching methods can not only make up for the shortcomings of the existing teaching model, but also better train students to cope with complex situations. It effectively promotes the combination of theory and practice and enhances students' comprehensive ability and practical ability. This teaching method, which emphasizes interaction and participation, encourages students to think and explore actively, thus Better prepare for future careers.

## 2. Analysis of the Current Situation and Problems of Tax-related Law Courses in the Context of Tax Incentives to Help Farmers

### 2.1 Overview of the Tax Incentives Policy to Support Agriculture

Tax incentives to help farmers refer to the state's support for agricultural development and rural construction through a series of tax incentives. To reduce the burden on farmers, increase their income and promote the prosperity of the rural economy, the following are the main contents of tax incentives to help farmers and Target.

#### 2.1.1 Main contents and objectives of the tax incentives policy to support agriculture

The tax incentives to support agriculture are provided to eligible agricultural producers or enterprises engaged in agricultural production. tax reduction and exemption, tax support for rural infrastructure construction, tax incentives for agricultural science and technology innovation, Provide tax support for farmers' entrepreneurship and employment.

It can be seen that the tax incentives policy aims to promote agricultural development through tax reduction, incentives and support. This will help promote the comprehensive implementation of the rural revitalization strategy and achieve the goals of strong agriculture, beautiful countryside and rich farmers.

#### 2.1.2 Tax incentives to help farmers create a demand for legal talents in agricultural taxation

The deepening implementation of the tax incentives policy to help farmers has put forward diversified and professional requirements for legal talents in agricultural taxation. On the one hand, agricultural entities generally have a misunderstanding of tax policies and urgently need to be proficient in both value-added tax and Income tax and other legal frameworks, and professionals who are familiar with agricultural tax incentives to help farmers and agricultural enterprises. On the other hand, the dynamic adjustment of tax incentives requires talents to keep track of policy changes. New, to provide reasonable tax planning schemes for agricultural entities to prevent illegal incidents such as tax evasion and tax avoidance. This type of compound talent needs to have a solid foundation in law, practical experience in finance and taxation, and knowledge of the agricultural industry, and become a bridge between the government and the government. It is an important link between policy dividends and agricultural development, and can help implement the rural revitalization strategy.

### 2.2 Current Teaching Status of Tax-related Law Courses

#### 2.2.1 Curriculum setting and teaching content

In terms of course setting, the current teaching of the course "Tax-related Laws" mainly relies on standardized teaching methods. The speed of content update may not reflect the latest changes in tax laws and regulations in a timely manner, especially in agricultural taxation Preferential treatment, rural revitalization policies and other emerging areas.

In terms of teaching content, the current teaching of accounting majors often focuses on imparting theoretical knowledge. The theoretical framework is relatively solid, but may lack sufficient practical operation capabilities and understanding of the latest policies. Although some courses have case analysis or internship sessions, due to resource constraints, students are not able to take There are relatively few opportunities for students to touch actual work scenes. Faced with the rapidly changing economic and social environment, students are faced with the challenge of applying There is still much room for improvement in the ability to solve complex and novel problems and the cultivation of innovative ability based on the knowledge learned. between.

#### 2.2.2 Teaching methods and means

Teaching methods and means are still mainly classroom teaching, with insufficient interactivity and practical links, making it difficult to fully It is difficult to stimulate students' interest and effectively train students to solve practical tax problems. It also provides online classroom platform

resources, where students can study independently. However, this requires students to have a high level of self- Compared with traditional classrooms, online classroom platforms are less interactive and difficult to obtain Although some courses have case studies, in specific areas such as agricultural taxation and rural revitalization, there is a lack of practical experience in this field.

#### 2.2.3 Teaching evaluation system

The assessment method focuses on theoretical examinations, but does not assess students' ability to apply knowledge to solve practical problems. It is not conducive to the comprehensive evaluation of students' learning outcomes.

### 2.3 Problems

#### 2.3.1 Policy update lag

Tax laws and related preferential policies are frequently updated, but course content and textbooks often fail to reflect these changes in a timely manner, especially in rapidly developing policy areas such as tax incentives to help farmers and rural revitalization, resulting in students' lack of understanding of the policy. The information is outdated and does not meet actual work needs.

#### 2.3.2 Single teaching method problem

Traditional teaching methods are usually based on classroom lectures, which lack interactivity and practicality, and are difficult to stimulate students' interest in learning and proactive spirit of exploration, and are not conducive to cultivating students' ability to solve complex and comprehensive tax problems. ability.

#### 2.3.3 Students' lack of application ability

Students will be able to practice in the specific application, compliance operation, risk prevention and control of agricultural tax incentives. Their abilities are relatively weak and they need to be enhanced through practical teaching to apply their abilities in actual work scenarios.

#### 2.3.4 Limitations of course assessment methods

Traditional assessment methods often focus on theoretical memorization and simple calculations, and fail to comprehensively evaluate students' comprehensive abilities such as analytical problem solving, policy understanding and application, and innovative thinking.

## 3. Construction of a Hybrid Teaching Model for Tax-related law Courses based on Case Teaching Method

### 3.1 Advantages of Case Teaching Method

As a student-centered teaching method, case teaching method has significant advantages. It effectively makes up for the shortcomings of the traditional teaching model, especially in tax-related legal courses, its practicality and application Sex is particularly prominent.

### 3.1.1 Student-centered, stimulating learning interest

The case teaching method introduces real tax cases to put students in specific situations and stimulate their Compared with traditional classroom teaching, case teaching method can enable students to Students can transform from passive knowledge receivers to active problem solvers. Propose solutions and constantly revise and improve your own views during discussions. This sense of participation and achievement It can effectively improve students' enthusiasm for learning.

### 3.1.2 Combine theory with practice to improve the ability to analyze and solve problems

Tax-related law courses involve a large number of laws, regulations and policies, and students often find it difficult to apply abstract theories to The case teaching method helps students to combine theoretical knowledge with actual work scenarios by introducing real tax cases. Students can combine theoretical knowledge with practical problems and improve their ability to analyze and solve problems. For example, in the context of tax incentives to help farmers, students can analyze how agricultural enterprises can reasonably use tax incentives to help farmers. Case studies on how to use tax policies to reduce tax burdens and gain a deep understanding of the practical application of tax policies.

### 3.1.3 Cultivate teamwork spirit and communication skills

Case teaching method usually adopts the form of group discussion, and students need to work together in a team. Analyze cases and propose solutions. This collaborative learning method can not only cultivate students' teamwork spirit, and can also improve their communication skills. During the discussion, students need to express themselves clearly. The cultivation of their ability to express their own opinions and to communicate and debate effectively with other students is very important for them. It is of great significance for future career development.

## 3.2 Advantages of Hybrid Teaching Model

The hybrid teaching mode combines the advantages of online and offline teaching, which can effectively expand learning time and Space to meet students' personalized learning needs and improve learning efficiency.

### 3.2.1 Combining online and offline learning to expand learning time and space

The hybrid teaching model combines online learning platforms with offline classes, breaking the traditional classroom Time and space constraints. Students can learn theoretical knowledge independently through online platforms before class and complete pre-study In class, teachers can focus on case analysis and discussion to help students deepen their understanding of the subject. After class, students can use the online platform to conduct extended learning, complete homework and take tests. The learning method can effectively improve students' learning efficiency.

### 3.2.2 Flexible and diverse teaching methods to meet

personalized learning needs

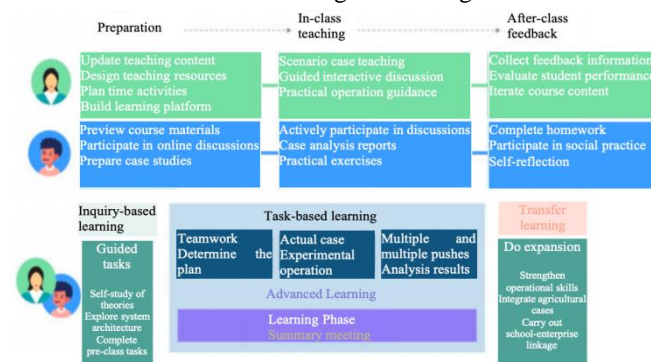
The hybrid teaching model provides a variety of teaching methods, and students can choose according to their own learning progress and interests. For example, students can watch teaching videos repeatedly on the online platform to consolidate theoretical knowledge; they can also have face-to-face discussions with teachers and classmates in offline classes to solve problems. This personalized learning method can meet the learning needs of different students and improve learning Effect.

### 3.2.3 Rich teaching resources to improve learning efficiency

The hybrid teaching model provides a wealth of teaching resources through the online platform, including teaching videos, case analysis, online tests, etc. Students can access these resources at any time to learn according to their own learning progress and needs. In addition, the online platform can also provide real-time learning feedback to help students understand their learning situation in a timely manner and adjust their learning strategies. This rich teaching resource and real-time feedback mechanism can effectively improve students' learning efficiency.

## 3.3 Design of Hybrid Teaching Mode based on Case Teaching Method

The design of the hybrid teaching model based on case teaching method mainly includes pre-class preparation, in-class teaching and There are three links of post-feedback, and each link has clear learning tasks and goals.



**Figure 1:** Flowchart of hybrid teaching mode based on case teaching method

### 3.3.1 Preparation

Teachers need to update course content based on the latest tax incentives and agricultural policies to ensure that teaching is consistent with current policies and Closely integrate with industry dynamics, and pay special attention to fiscal support for agriculture and rural revitalization policies to design relevant tax incentives In addition, teachers need to prepare teaching videos, reading materials, case analysis templates, etc. Rich teaching resources, covering basic knowledge of tax law, application of tax incentives and local industry cases. In terms of time planning, teachers should reasonably arrange the time for pre-class preparation, in-class discussion and after-class extended learning. Build a comprehensive online learning platform that supports material upload, online discussion, homework submission and Testing, etc., to promote students' independent learning.

Students are required to learn tax-related legal knowledge and tax incentives for farmers through online platforms before class. Students will use the provided teaching videos and reading materials to prepare for and complete the preparation tasks. Students are also encouraged to interact with classmates and teachers through the discussion area on the platform, ask questions and share insights. Prepare case analysis reports in advance based on the case background given by the teacher to prepare for in-depth discussions in class. This can not only enhance students' initiative and understanding, but also effectively improve the effect of classroom teaching.

### 3.3.2 In-class teaching

In the course teaching session, the teacher introduced real tax incentive cases to help farmers to conduct situational case teaching, aiming to help students understand the practical application of tax policies, including the application of tax incentives, compliance operations and risk prevention and control. Based on the students' pre-study situation, the teacher designed cases of different difficulty levels to guide group discussions, and provided guidance and answers to questions in a timely manner during the discussion to deepen students' understanding; in addition, the teacher will also provide practical operation guidance to teach students how to simulate agricultural enterprises to use tax incentives for effective tax planning, so that students can not only understand theoretical knowledge, but also master practical operation skills.

In this process, students need to actively participate in classroom discussions, combine pre-prepared case analysis reports to put forward personal insights and solutions, and transform theoretical knowledge into the ability to solve practical problems through interactive communication. Subsequently, according to the in-depth classroom discussion, students will further improve their case analysis reports to ensure that the proposed solutions are more targeted and practical. Finally, under the guidance of teachers, students will participate in practical exercises to experience firsthand how agricultural enterprises use tax incentives for tax planning, thereby consolidating the knowledge they have learned and improving their practical application capabilities.

### 3.3.3 After-class feedback

During the post-class feedback phase, teachers need to collect students' feedback on the course content and teaching methods to understand students' learning effects and existing problems. Classroom performance, case analysis reports and practical exercises to assess their knowledge of tax-related laws. Based on these feedback and evaluation results, teachers should iteratively optimize the course content to ensure that the teaching content can better meet the actual needs of students and continuously improve the teaching quality.

For students, they need to complete homework according to the teacher's requirements after class, including completing case analysis reports. Report and summarize the experience of practical exercises to consolidate the knowledge learned. In addition, students should actively participate in Social practice activities related to the litchi industry can further enhance students' practical application ability. Reflect on the

entire learning process, identify the gains and shortcomings in learning, and formulate specific Improve your plans and lay a solid foundation for future study and career development. It can not only deepen your understanding of professional knowledge, but also enhance your ability to solve practical problems.

Through the specific work of the above three links, teachers and students can jointly complete the case-based teaching method. The hybrid teaching mode improves the teaching effect of tax-related law courses and cultivates high-quality agricultural tax Recruit legal talents to assist in the implementation of the rural revitalization strategy.

## 3.4 Construction of Teaching Case Library

The construction of teaching case library is an important part of the hybrid teaching model based on case teaching method. A high-quality case library can provide students with rich learning resources and help them better understand tax The practical application of relevant laws.

### 3.4.1 Case selection principles

When selecting cases, we should follow the principles of authenticity, typicality, timeliness and pertinence. This means that the cases should be based on actual tax work scenarios to ensure that students can be exposed to real tax issues. Typicality means that the case should be representative and reflect common problems and difficulties in tax-related laws. Timeliness means that the cases should reflect the latest tax policies and regulations, ensuring that students have the most up-to-date information. New; targeted means that cases should be selected according to students' learning progress and needs, ensuring that the difficulty of the cases is The degree is moderate and can effectively improve students' ability to analyze and solve problems.

### 3.4.2 Case Source

The sources of cases can include tax incentives for farmers, tax-related legal disputes, and academic research results. The practical cases of tax incentives to help farmers can help students understand the practical effects of tax incentives in the agricultural sector. Application; Tax-related legal dispute cases can help students understand the tax dispute resolution process and legal responsibilities; Academic research results can provide students with theoretical support and policy background to help them better understand taxation. Formulation and implementation of relevant laws.

### 3.4.3 Case Writing

When writing a case, it should include five parts: case background, case description, problem setting, case analysis and case enlightenment. The case background should introduce the background and policy environment of the case; the case description should describe the specific circumstances of the case and the tax issues involved in detail; the problem setting should design relevant questions according to the case content to guide students to analyze; the case analysis should provide an in-depth analysis of the case to help students understand the key issues in the case; the case

enlightenment should summarize the lessons learned from the case and help students apply the knowledge in the case to practical work.

Through the above design, the hybrid teaching model based on the case teaching method can effectively improve the teaching effect of tax-related legal courses, cultivate high-quality agricultural tax law talents, and help the implementation of the rural revitalization strategy.

## 4. Teaching Reform Practice and Effect Evaluation

### 4.1 Teaching Reform Practice

In order to verify the effectiveness of the case-based hybrid teaching model in tax-related law courses This study selected a pilot class to carry out teaching reform practice. Feedback will be provided to gradually optimize the teaching model and improve the teaching effect.

#### 4.1.1 Select pilot classes and implement a hybrid teaching model based on case teaching method

First, we selected an undergraduate class of accounting as the pilot class. Before the implementation of the teaching reform, the teaching team reviewed the content of the course. The content has been redesigned, and combined with the background of tax incentives to help farmers, several topics related to agricultural tax incentives have been selected. and developed corresponding online learning resources.

In the teaching process, we adopted the “online + offline” A hybrid teaching model that combines Students learn theoretical knowledge independently through the online platform and complete the pre-study tasks; during the class, teachers use offline classroom Guide students to conduct case analysis and discussion, and help them combine theoretical knowledge with practical problems; After that, students conduct extended learning, complete homework and tests through the online platform. Students can gain diverse learning experiences in different learning stages and improve their learning outcomes.

#### 4.1.2 Carry out teaching observation activities, exchange experiences and improve teaching methods

During the implementation of the teaching reform, we organized several teaching observation activities and invited other teachers and teaching staff to participate in the teaching reform. Experts participate in classroom observation and provide evaluation and feedback on the teaching process. The team was able to identify problems in teaching and make improvements in a timely manner. For example, during the case discussion, Some students had difficulty analyzing complex cases, so the teaching team promptly adjusted the difficulty of the cases and increased More guiding questions were asked to help students gradually gain a deeper understanding of the case.

In addition, the teaching team also regularly holds teaching experience exchange meetings to share their experiences in

teaching reform. Through this kind of communication, the teaching team can continuously optimize teaching methods and improve teaching results.

### 4.2 Effect Evaluation

In order to comprehensively evaluate the effect of the hybrid teaching model based on case teaching method, this study The evaluation was conducted in three aspects: learning effect, teacher teaching effect and curriculum construction effect.

#### 4.2.1 Student learning evaluation

First, the students’ knowledge mastery was assessed through final exams and regular assignments. The results show that the students in the pilot class have a significantly better grasp of the theoretical knowledge of tax-related laws than those in the traditional teaching class. The students in this class have a deeper understanding of the preferential tax policies related to agriculture, especially in terms of tax rates.

Secondly, the students’ ability to analyze and solve problems was evaluated through case analysis assignments and class discussions. Students in the pilot class showed stronger logical thinking ability when analyzing complex tax cases. and problem-solving skills, able to combine theoretical knowledge with practical problems and propose reasonable solutions.

Finally, students’ practical application capabilities were assessed through simulated tax operations and internship performance. Students in the class showed stronger hands-on ability and policy application ability in actual operation, and were able to skillfully use Using tax preferential policies to carry out tax planning for agricultural enterprises has effectively reduced the tax burden of enterprises.

#### 4.2.2 Teacher teaching effectiveness evaluation

The evaluation of teachers’ teaching effectiveness is mainly carried out through student feedback, teaching observation and teacher self-reflection. Student feedback showed that students in the pilot class generally had a positive attitude towards the case- based hybrid teaching model. They believe that this teaching model can stimulate their interest in learning and improve their ability to analyze problems and Problem-solving skills.

During the teaching observation activities, other teachers and teaching experts gave feedback on the teaching design and classroom organization of the pilot class. They gave high praise, believing that the teacher could effectively guide students to conduct case analysis and discussion, and the classroom atmosphere was Active and student participation is high.

In addition, the teaching team continuously optimizes teaching design and teaching methods through regular teaching reflection. For example, during the case discussion session, the teacher found that some students had difficulties in expressing their opinions, so he adjusted the discussion format in a timely manner and added more guiding questions to help students better express their views.

#### 4.2.3 Course construction effect evaluation

The evaluation of the curriculum construction effect mainly focuses on the curriculum resource construction, teaching team construction and teaching reform results. First, in terms of course resource construction, the teaching team has developed a rich online learning Resources, including teaching videos, case studies, online tests, etc., provide students with a variety of learning resources source.

Secondly, in terms of teaching team building, through teaching reform practice, the teaching level and Collaboration capabilities have been significantly improved. The teaching team regularly holds teaching experience exchange meetings to share their respective teaching The experience and insights gained from school reform have formed a good teaching atmosphere.

Finally, in terms of the teaching reform results, the students in the pilot class have improved their knowledge mastery and problem analysis. The teaching reform has achieved remarkable results in terms of problem-solving ability and practical application ability. Good effect.

#### 4.3 Continuous Improvement

Based on the results of teaching reform practice and effect evaluation, the teaching team will continue to optimize the teaching model and teaching Learn methods and improve teaching effectiveness.

##### 4.3.1 Continuously optimize teaching models and teaching methods based on evaluation results

Based on the evaluation results of students' learning outcomes and teachers' teaching outcomes, the teaching team will continue to optimize teaching. For example, in the case discussion session, we will further add guiding questions to help students Students will better understand complex cases; in the online learning session, more interactive learning resources will be developed to provide Improve students' learning interest.

##### 4.3.2 Strengthen the construction of teaching team and improve the teaching level of teachers

The teaching team will continue to strengthen the teaching team building, hold regular teaching experience exchange meetings, and share their respective In addition, the teaching team will also participate in more teaching training and academic Exchange activities to improve one's own teaching level and professional quality.

##### 4.3.3 Improve teaching resource construction and enrich course content

The teaching team will continue to improve the construction of teaching resources, develop more online learning resources, and enrich the courses. For example, more real-life work scenarios will be introduced to help students better understand tax-related Practical application of law; more online tests and simulations will be developed to enhance students' practical application ability.

Through the above continuous improvement measures, the hybrid teaching model based on case teaching method will continue to improve. Further improve the teaching effect of tax-related legal courses and cultivate more high-quality agricultural tax law professionals Talents will be cultivated to help implement the rural revitalization strategy.

## 5. Conclusion and Outlook

### 5.1 Conclusions

This study takes tax incentives to help farmers as the background and explores the mixed teaching of tax-related law courses based on case teaching method. Through theoretical analysis and practical exploration, the following conclusions are drawn: First, based on the case The hybrid teaching mode of case teaching method can effectively improve the teaching effect of tax-related law courses. By introducing real tax cases, students can combine theoretical knowledge with practical problems and improve their ability to analyze problems. Secondly, the combination of online and offline teaching methods expands learning time and space, meets students' personalized learning needs, and improves learning efficiency. Finally, this teaching model helps to cultivate Students can cultivate high-quality legal talents in agricultural taxation. For example, we have a deep understanding of the actual application and potential risks of tax policies and improved our practical application capabilities.

### 5.2 Research Prospects

Future research can further explore the deep integration of case teaching method and hybrid teaching mode. Publish more interactive case teaching resources to enhance students' learning interest and participation. Integrate with other subjects such as agricultural economics and rural development to expand the course content and help students gain comprehensive Through continuous optimization and promotion of this teaching model, this model can provide reference for more universities, help implement the rural revitalization strategy, and promote tax-related laws. The ultimate goal is to cultivate more students with a solid theoretical foundation and strong practical ability. We will cultivate new accounting talents with strong capabilities to better serve the needs of the national rural revitalization strategy.

## Acknowledgements

Fund Project: The 2024 School-level "Quality Engineering" Project of Guangdong University of Science and Technology, "Research on the Blended Teaching Reform of the Course 'Tax-related Laws' Based on the Case Teaching Method under the Background of Tax Benefits for Agriculture" (Project Number: GKZLGC2024203).

## References

- [1] Li Yonggang. Research on the curriculum design of tax majors in applied undergraduate colleges: A case study of three universities in Beijing, Shanghai and Nanjing [J].

- Journal of Xingtai Vocational and Technical College, 2019, 36(02): 13-16.
- [2] Yin Min. Research on the design and reform of tax accounting courses in colleges and universities [J]. Knowledge Economy, 2019, 494 (10): 147-148.
- [3] Wang Qingya. Innovative Practice of Tax Law Classroom under the New Curriculum Reform [J]. Fortune Times, 2021, (04):245-246.
- [4] Yan Hongyan. Research on the teaching reform of “Tax Accounting” course based on the “Internet +” environment [J]. Accounting, 2022, (01):21-23.
- [5] Qiao Wanting, Wang Jin, Liu Minchuan. Research on the application of case teaching method in accounting professional teaching [J]. Continuing Education Research, 2023, (03): 125-130.
- [6] Jiang Zejuan. Research on the hybrid teaching reform of tax law courses centered on students [J]. Modern Business and Trade Industry, 2025, (03): 159-161.
- [7] Wang Li. Based on OBE Research on the teaching reform of tax law courses for applied undergraduates based on the concept of innovation and entrepreneurship [J]. Research and Practice, 2025, 8(02): 158-160+165.

### Author Profile

**Yanqin Yin** (1989- ), female, Han nationality, PhD candidate (PhD 3), lecturer, Guangdong University of Science and Technology, research interests: financial management and tax management.