



# Innovative Pathways for Competency-Based Practical Education in Tax Law under the New Liberal Arts Framework

Wang Ping, Li Yuhong

Beijing Union University, Beijing 100191, China

**How to cite this paper:** Wang, P., & Li, Y. (2026). Innovative pathways for competency-based practical education in tax law under the new liberal arts framework. *Education and Social Work*, 4(2), 81–86. ISSN Print: 3079-515X, ISSN Online: 3079-5168.

<https://doi.org/10.63313/ESW.9131>

Published: 2026-05-20

Copyright © 2026 by author(s) and Erytis Publishing Limited.

This work is licensed under the Creative Commons Attribution International License (CC BY 4.0).

<http://creativecommons.org/licenses/by/4.0/>



---

## Abstract

This paper examines competency-based practical education in tax law under the New Liberal Arts initiative, aiming to bridge the gap between traditional teaching and professional needs. By analyzing existing problems in teaching objectives, content, methods and assessment, and adopting competency-based education theory, it constructs a reform framework with backward design, dual-teacher collaboration, virtual-real integration and multi-dimensional assessment. The findings offer a practical path to cultivate high-quality legal professionals capable of responding to complex challenges in the digital economy.

## Keywords

New Liberal Arts; Competency-Based Education; Practical Education; Tax Law Teaching; Teaching Reform; Backward Design

---

## 1. Introduction

Since the 2020s, artificial intelligence, big data and national governance modernization have profoundly transformed higher education. Against this backdrop, China's New Liberal Arts initiative seeks to dismantle disciplinary silos, promote interdisciplinary integration between humanities and STEM, and strengthen value education, thereby nurturing innovative, versatile talents for societal needs. As a core component of New Liberal Arts construction, legal education reform aligns closely with the national strategy of enhancing practice-oriented legal education and training mechanisms, both converging on a fundamental shift: from a discipline-centered model emphasizing systematic knowledge indoctrination to a competency-centered model focused on building capabilities to solve complex real-world problems.

Nevertheless, consensus on this vision has not translated into widespread pedagogical innovation. Current legal education, especially in substantive law

instruction, remains trapped in a theory – practice disconnect. Curricula lag behind evolving legal practice; teaching prioritizes lectures over inquiry; assessment rewards memorization over competence. Consequently, graduates’ knowledge and skills diverge sharply from professional market demands. Tax law, characterized by strong policy orientation, rigorous technical logic, interdisciplinary complexity and high practicality, serves as an ideal testbed for reform. Exploring competency-based practical education innovations in tax law not only addresses subject-specific teaching bottlenecks but also provides a replicable theoretical model and practical paradigm for broader legal education reform, particularly in technically demanding legal fields.

## **2. The Juridical Connotation of Competency-Based Education and the Reconstruction of Teaching Objectives**

Originating in vocational education, competency-based education (CBE) centers on designing teaching objectives, content and assessment around the comprehensive competencies required for professional roles, offering profound implications for modern legal education reform. In legal contexts, “competency” extends beyond narrow statutory application to a tripartite structure of knowledge, skills and dispositions.

At the knowledge level, CBE shifts from rote memorization of rules to dynamic understanding and integration of legal principles, institutional functions and their socio-political-economic contexts. At the skills level, it encompasses traditional legal competencies — legal research, reasoning, evidence analysis, negotiation and drafting—alongside emerging capabilities such as data mining, risk modeling and cross-domain solution design. At the dispositional level, it fosters rule-of-law commitment, professional ethics, critical thinking, teamwork and lifelong learning. CBE aligns closely with constructivist and situated learning theories, which emphasize learning through authentic or simulated complex contexts, active inquiry, collaboration and practice to construct meaning and develop competence.

Building on this theoretical foundation, tax law teaching objectives require fundamental restructuring. Traditional objectives focus on “mastering basic elements and calculation methods of each tax type,” representing declarative knowledge goals. Under CBE, objectives evolve into performance-based outcomes. Specifically, students should be able to: act as tax attorneys to design tax-optimized structures for cross-border M&A and assess legal risks; serve as corporate tax directors to build tax health diagnostic models from financial data and formulate compliance plans; and function as tax policy researchers to analyze frontier reforms, such as green tax systems under the “dual carbon” goals, and produce industry-specific impact assessments. This shift reorients tax law education from knowledge delivery to practical competency cultivation, guiding the design of subsequent teaching components.

### **3. Core Dilemmas in Traditional Tax Law Practical Teaching in China**

Despite reform momentum, practical teaching in Chinese university tax law courses remains underdeveloped, marked by deep-seated structural challenges.

First, a substantial gap persists between teaching content and professional practice. As one of China's most frequently revised legal fields, tax law undergoes rapid policy and technical updates. However, textbooks and syllabi lag inherently, leaving curricula disconnected from cutting-edge developments such as smart taxation and data-driven governance, as well as latest preferential policies. Key skills like tax big data analytics and intelligent risk identification, now industry standard, are rarely taught, creating a significant learning - practice time lag.

Second, teaching models rely on simplistic case accumulation. While many courses adopt case-based teaching, selected examples typically illustrate isolated knowledge points, with oversimplified scenarios and predetermined answers. These fail to replicate real-world tax practice, defined by ambiguous information, conflicting rules, competing interests and time pressure, and thus cannot cultivate higher-order capabilities for uncertainty management, professional judgment and strategic decision-making. Practical exercises like simulated tax filing devolve into mechanical procedural tasks, divorced from core competencies in tax planning and dispute resolution.

Third, collaborative barriers hinder integration between academia and practice. Effective practical teaching requires deep university - industry collaboration. Yet, academic faculty excel in theory but lack frontline experience; practitioners from tax authorities, law firms and enterprises possess practical expertise but face constraints of part-time status, limited availability and insufficient pedagogical training, often resulting in fragmented lecture-based involvement. This prevents the formation of stable teaching communities and systematic curricular integration.

Fourth, assessment systems suffer from misaligned objectives. Evaluation remains dominated by final closed-book examinations, emphasizing memorization accuracy and procedural calculation compliance. This static, single-exam assessment fails to measure growth in project collaboration, research writing, simulated negotiation and innovative problem-solving, reinforcing the outdated knowledge-memorization paradigm and contradicting CBE goals.

### **4. Countermeasures Systematic Innovation Framework for Competency Generation**

#### **4.1. Pathway One: Constructing an integrated curricular content system based on backward design principles**

Course design must abandon textbook-driven sequencing and adopt curriculum theory's backward design. The process begins by defining desired competency outcomes (the performance-based objectives outlined above), then identifying

assessment evidence to verify competency attainment, and finally designing learning experiences and activities accordingly. Under this framework, tax law curricula achieve three integrations.

First, Integration of theory and practice. Theoretical concepts such as VAT principles and CIT anti-avoidance rules are embedded within analysis of authentic complex tax cases, making theory a problem-solving tool rather than a rote subject.

Second, Integration of rules and technology. Modules on big data analytics, Python data processing and visualization are integrated into projects like tax risk assessment and industry-specific preference analysis, equipping students with technical skills for modern tax practice.

Third, Integration of legal domains and disciplines. Comprehensive multi-tax projects combine corporate law, accounting and international political economy. For instance, a “full-lifecycle tax and legal planning for high-tech enterprises” project requires students to apply tax law, IP law, financing regulations and accounting standards to design schemes from startup to IPO.

#### **4.2. Pathway Two: Creating deeply immersive teaching environments through dual-teacher collaboration and virtual-real integration**

Teaching delivery is pivotal for competency development, requiring dual innovation in methods and environments.

First, establish institutionalized dual-teacher collaborative communities. Beyond guest lectures, long-term, stable co-teaching mechanisms integrate academic faculty with senior tax counsel, CPAs and corporate tax executives, enabling joint research, lesson planning and instruction. Partners co-develop authentic teaching cases aligned with objectives, coordinate theoretical explanations and practical analysis, and facilitate discussions. This requires pedagogical training for practitioners and formal recognition of their teaching contributions through evaluation and remuneration systems.

Second, advance project-based learning and virtual simulation integration. Semester-long authentic projects drive learning, while virtual simulation platforms—such as smart tax audit systems and international tax arbitration tribunals—enable immersive role-playing. Students complete evidence collection, interviews and defense drafting in virtual environments, gaining realistic, repeatable practice to safely develop high-risk practical skills.

#### **4.3. Pathway Three: Establishing a new paradigm of multi-dimensional dynamic developmental assessment**

Assessment functions as a critical guidance mechanism and must be transformed to reflect and foster competency growth.

First, Diversified assessment content. Reduce final examination weight significantly and implement portfolio-based assessment covering the entire learning journey.

Dimensions include project research report quality, simulated negotiation/performance, group collaboration contributions, classroom discussion depth and reflective journals demonstrating critical and innovative thinking.

Second, Diversified assessment stakeholders. Form an assessment community comprising instructors, peers, self-evaluation and external industry experts. Project defenses include practitioners from partner organizations to provide frontline professional feedback.

Third, Formative assessment orientation. Emphasize assessment 's learning-enhancing role over grading. Embedded, real-time feedback enables students to identify gaps, adjust strategies and iterate competency development, integrating assessment as a core learning activity.

## 5. Future Outlook

Competency-based practical education reform in tax law under the New Liberal Arts framework represents legal education' s fundamental response to contemporary challenges. Successful models from tax law can be extended to other complex, technical legal fields, including financial law, IP law and data law. With advances in generative AI, future pedagogy will explore human - machine collaboration: AI-generated personalized cases, 24/7 simulated interlocutors, and intelligent grading and legal document analysis.

Nonetheless, technological progress cannot overshadow education' s core mission: nurturing human potential. Adhering to a student-centered approach, building empowering learning environments, and cultivating outstanding legal professionals with robust legal knowledge, practical wisdom, patriotism and global vision remain the ultimate, unchanging goal.

## Acknowledgements

R. B. G. thanks: Beijing Union University scientific research project "Research on Ideological and Political Design and Implementation Methods of Economic Law Course" ( No. SK20202003).

## References

- [1] Xiao Kai. Constructing a Practice-Oriented Reform Path for Legal Education [J]. Journal of Shanghai Jiao Tong University (Philosophy and Social Sciences Edition), 2026, 34(03):26 - 40.
- [2] Peng Chengxin. Practical Challenges and Solutions in Cultivating Digital Law Professionals [J]. Journal of Shanghai Jiao Tong University (Philosophy and Social Sciences Edition), 2026, 34(03):67 - 79.
- [3] Xu Zhongyuan, Guo Yue. Reconstructing the Path of Legal Education in the Digital and Intelligent Era [J]. China University Teaching, 2026, (Z1):25 - 30+2.
- [4] Zhu Yikun, Xing Yuanheng. Practical Challenges, Fundamental Aspects and Optimization Paths of AIGC Technology in Empowering Legal Talent Cultivation [J]. Research on Legal Education, 2025, 51(04):115 - 138.

- [5] Zeng Qingxing, Liu Kai. The Dilemmas and Solutions for the Intelligent Transformation of Legal Education in Universities [J]. Research on Legal Education, 2025, 51(04):139 - 156.
- [6] Du Jianrong. On the Construction of an Ability-Based Undergraduate Legal Curriculum System [J]. Research on Legal Education, 2019, 26(03):137 - 150.