

Research on the Construction of Evaluation System of Tax Professional Training Based on OBE Concept

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Abstract: In order to effectively carry out a new round (2021-2025) of audit and evaluation work, the effect of professional personnel training scientific and reasonable evaluation, this paper puts forward the idea of constructing the evaluation system of professional personnel training in taxation based on the OBE concept. It discusses the OBE core concept of the design of the taxation professional talent training evaluation system from the aspects of the relationship between the training objectives and talent training requirements, the characteristics of students' learning results, the principles and procedures of the evaluation system construction, and the evaluation organization and implementation.

Keywords: Concept of OBE; Cultivation of Talents; Evaluation System

1. Formulation of Tax Talent Training Program Based on OBE Concept

Outcome-Based Education (for short: OBE, Also known as ability-oriented, goal-oriented or demand-oriented education), It was first proposed by American scholars William G. Spady (1981) and quickly received high attention and unanimous recognition from all walks of life, and then became the mainstream concept of engineering education reform in the United States, Britain, Canada and Australia [1-3].

The core of this concept is to student learning outcomes (also known as output) as oriented instructional design and implementation. However, the 'achievement' is not limited to the students' test scores, but more emphasis on students' ability to prove their true ability after the final learning process. How to quantitatively evaluate students' achievements after learning is the core and key to construct this evaluation system. Therefore, William G. Spady (1994) emphasized that OBE is the key to high-quality

education, an education that focuses on the education system and defines the ultimate learning outcomes achieved by each student. It is also an educational model that reversely designs training and evaluation systems based on the final learning outcomes expected by students [4, 5].

We believe that the audit and evaluation of taxation major should take OBE as the core concept, and have clear standards and specific requirements in seven aspects: students' professional ability, training objectives, graduation requirements, continuous improvement, curriculum system, teaching staff and guarantee conditions. As an important support for the achievement of training objectives, graduation requirements are closely related to continuous improvement, curriculum system, teaching staff and guarantee conditions. the evaluation of the degree of achievement of graduation requirements is an important means to measure students' learning outcomes. It is the main basis for continuous improvement of professional construction and development work such as optimizing training objectives, improving students' ability training, improving curriculum system design and teaching staff construction. Therefore, the construction of a reasonable and effective evaluation system guided by the OBE concept can not only ensure the orderly development of the audit and evaluation of tax science, scientifically reflect the evaluation results and be used for continuous improvement, but also an important part of the audit and evaluation process of tax science.

1.1. Training Objectives Must Reflect Internal and External Needs

The goal of professional training is a general description of the professional ability and achievement that students can achieve in about 5 years after graduation. the OBE concept requires that the formulation of training objectives begin

complex professional problems '. At the same time, the specific requirements and quality characteristics of non-technical indicators (such as communication skills, teamwork, professional ethics, etc.) are further clarified.

2. Design of Evaluation System of Tax Talents Training Requirements Based on OBE Concept

2.1 Principles of Constructing Achievement Evaluation System

From the purpose, scope and selection method of the evaluation of the achievement degree of tax personnel training requirements, it can be seen that the core of the evaluation is to quantify the results of students ' learning, and the results of students are mainly characterized by the achievement of personnel training requirements, and the requirements of personnel training are refined to each index point. Obviously, the talent training requirements achievement evaluation system should be based on the students ' training objectives, closely around the talent training requirements, scientific refinement index points and the corresponding support teaching link construction.

2.1.1 Student-Centered

The Core Concept of Professional Audit Evaluation is Outcome-Based Education, Student-Centered and Continuous Quality Insurance. Therefore, the design of the evaluation system of tax talent training requirements based on the OBE concept must be based on the ' talent training requirements ' of tax students. <General index of professional audit and evaluation '>puts forward specific requirements such as professional knowledge and problem analysis, and puts forward supplementary requirements for curriculum setting, practical links and graduation design (thesis) according to specific professional ' supplementary standards ', requiring the curriculum system to support professional graduation requirements.

2.1.2 Measurability and Orientation

On the basis of clarifying the requirements of tax talents training, it is necessary to refine the indicators of student achievement evaluation, that is, the indicators of student ability characteristics, which requires further decomposition of the requirements of tax talents training into specific indicators. the decomposed

index points are required to be measurable, which can detect, assess and evaluate the effect of teachers ' teaching activities and students ' participation process and achievements. At the same time, the index points require orientation, which can make teachers clear teaching objectives, guide teachers how to teach, how to test and evaluate teaching activities; clarify students ' expectations and guide students how to achieve them.

2.1.3 Scientific and Systematic

Scientific and reasonable evaluation index is the premise to ensure the accuracy of evaluation results, and the systematic evaluation index is the basis to ensure the integrity and balance of the evaluation system. the construction of the evaluation system of the achievement degree of the training requirements of taxation professionals must coordinate the relationship between the elements and their index points in the evaluation system and the corresponding supporting courses within the framework of the training requirements of " general indicators of audit and evaluation. "

2.2 Construction Procedure of Achievement Evaluation System

First of all, according to the needs of the state and society and the ' internal and external needs ' of the school 's positioning, the talent training objectives of the taxation major are determined; Secondly, according to the training objectives, professional characteristics and national standards of taxation, the corresponding graduation requirements of this major are determined, and each talent training requirement is decomposed into several specific index points according to the corresponding principles.

Finally, according to the specific index points, the corresponding supporting courses and their weights are defined to achieve quantitative evaluation, thus forming a top-down, embedded cycle of talent training requirements achievement evaluation system.

In the construction process of the whole system, the realization of quantitative evaluation is based on the determination of the relevant curriculum system of the index points of talent training requirements, the support relationship between each graduation requirement and the corresponding curriculum, and the determination of the weight of each course. the construction process of simplified graduation requirement

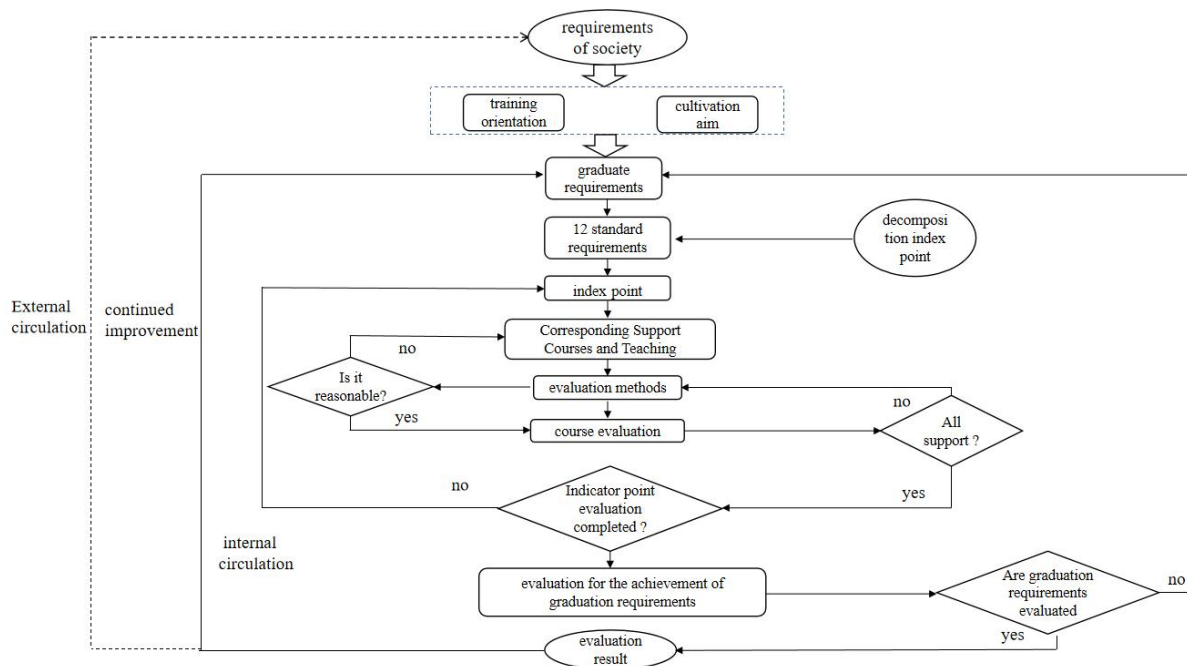


Figure 2. Graduation Requirements Achievement Evaluation System Construction Process

achievement evaluation system is shown in Figure. 2. It can be made clear from Figure 2. that the groups involved in the whole evaluation should include students, teachers, graduates, employers and relevant social certification organizations.

3. Implementation of Achievement Evaluation Organization of Tax Talent Training Requirements

3.1 Purpose of Achievement Evaluation

The fundamental purpose of carrying out the evaluation of the achievement degree of the training requirements of taxation talents is to implement the training requirements of talents into each teaching activity (such as course teaching, internship guidance, etc.) and corresponding teaching instructors. Through systematic, formative and reasonable evaluation, it provides a basis for continuous improvement of professional education and professional reform and development, and ultimately ensures the achievement of professional graduation requirements. the whole process involves teachers, students and evaluation mechanism.

3.2 Selection of Achievement Evaluation Method

The evaluation process includes data collection and analysis, comparison and synthesis. the evaluation methods involved are mainly divided into direct evaluation and indirect evaluation. Among them, direct evaluation generally

evaluates the achievement of graduation requirements and decomposition index points by observing or testing the results, including learning results, examination results, classroom performance, homework and report. Indirect evaluation is generally opinion survey or self-statement, including interviews, questionnaires, etc. By setting up questionnaires, the degree of recognition of graduates ' performance and core competence of various graduation requirements is investigated and analyzed.

3.3 Reaching Standard Settings

According to the requirements of professional audit and evaluation standards, record documents such as " Tax Talent Training Requirements Achievement Evaluation Form " and " Curriculum Achievement Evaluation Form " are formed, and direct evaluation eligibility criteria and indirect evaluation eligibility criteria are set respectively. According to the evaluation score, the evaluation results are determined.

3.4 Achievement Evaluation Organization Implementation

How to quantitatively evaluate the results of students ' learning is the core and key to construct the evaluation system of graduation requirements. 'General Indicators for Audit Evaluation ' requires the establishment of a graduation requirements achievement evaluation mechanism to regularly carry out graduation

requirements achievement evaluation, that is, graduation requirements achievement evaluation. the evaluation of graduation requirements refers to the evaluation of the achievement of graduation requirements by all teachers and managers through different evaluation methods. Through the analysis, comparison and synthesis of all evaluation data, the graduation requirements are obtained. the complete evaluation of the degree of achievement of graduation requirements is not only a simple evaluation link itself, but also includes the determination of graduation requirements and the decomposition of index points, the setting of teaching support, the implementation of teaching activities around graduation requirements, the formulation of evaluation plans, the selection of evaluation methods, the implementation of evaluation processes, the analysis of evaluation results and the use of results for continuous improvement.

4. Conclusion

Based on the OBE concept, this paper discusses the construction of the evaluation system of talent training requirements, and discusses the evaluation process of talent training index points. the main work includes the following aspects:

- 1) Constructing a Scientific and Reasonable Evaluation System of Professional Personnel Training Requirements is an Important Work of Professional Audit and Evaluation, the whole evaluation involves groups including students, teachers, graduates, employers and relevant social evaluation organizations, the key is to students ' learning outcomes as the fundamental starting point and core, requiring professional and teachers to accurately measure the teaching process and after the end of teaching students to achieve.
- 2) Majors and all teachers should be clear about what students should achieve, Reasons to get students to achieve these results, how to

effectively help students achieve these learning outcomes and evaluate these learning outcomes.

3) Based on the concept of OBE, an evaluation system for the achievement of talent training requirements for taxation majors is constructed. Guided by the results obtained by students, the relationship between graduation requirements and curriculum results and assessment methods is further clarified, and the final results of the achievement of professional graduation requirements are quantified more scientifically and systematically.

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