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Exploration of the Intelligent Finance and Taxation Micro-Major Training Mode in the Context of New Liberal Arts

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Abstract

In the context of the global new scientific and technological revolution, industrial transformation, and the promotion of new liberal arts construction, the finance and taxation industry is accelerating its intelligent transformation, and the traditional financial and taxation talent training model is difficult to meet the industry's demand for compound talents due to the emphasis on traditional knowledge impartation and the neglect of information technology ability and interdisciplinary literacy training. This paper first analyzes the relevant theories of new liberal arts construction, intelligent finance and taxation, and micro-majors, and clarifies the cross-integration and technology empowerment characteristics of new liberal arts, the technical foundation of intelligent finance and taxation, and the career orientation and flexibility characteristics of micro-majors. Then, it analyzes the current situation of intelligent finance and taxation micro-major training from four aspects: training objectives, curriculum system, teaching methods, and teaching staff, and points out that there are problems such as deviation of training objectives, insufficient curriculum integration, limitations of teaching methods, and shortcomings of teacher ability. Then, it discusses the challenges of discipline integration, technology application, and conceptual change brought about by the construction of new liberal arts, clarifies the knowledge, ability, and professionalism needs of intelligent financial and taxation talents in the context of new liberal arts, and determines the direction of training model innovation. Finally, optimization strategies are proposed, including accurately positioning training objectives, building an interdisciplinary curriculum system, implementing online and offline hybridization, combining intelligent tools with diversified practical teaching, and strengthening the construction of teaching staff through training, talent introduction, and enterprise practice, so as to cultivate high-quality compound talents for the intelligent finance and taxation industry.

Keywords

New Liberal Arts, Intelligent Finance and Taxation, Micro-Major, Training Model

1. Introduction

With the acceleration of the global new scientific and technological revolution and industrial transformation, modern information technologies such as big data and artificial intelligence have profoundly changed the operation mode of society and the development form of industry. In such a context, liberal arts education is facing unprecedented opportunities and challenges, and the construction of new liberal arts has come into being. In 2018, Chinese officials officially proposed the concept of "new liberal arts", aiming to break through the thinking mode of traditional liberal arts, with inheritance and innovation, intersection and integration, and collaboration and sharing as the main ways, to promote multidisciplinary interdisciplinary and deep integration, and to promote the renewal and upgrading of traditional liberal arts. In 2020, the Ministry of Education issued the "Declaration on the Construction of New Liberal Arts", which comprehensively deployed the construction of new liberal arts and pointed out the direction for the innovative development of liberal arts education. The construction of new liberal arts emphasizes interdisciplinary integration and focuses on integrating modern information technology into liberal arts education to cultivate compound talents that meet the needs of the new era (Lv, 2021). The compound talents mentioned here are applied talents with the trinity of "liberal arts core literacy + interdisciplinary skills + practical innovation ability", and their specific ability dimensions can be operationalized into the following three points: first, a solid liberal arts foundation, that is, proficiency in the core theories, professional norms, and industry logic of the liberal arts majors (such as economics, law, management, etc.), and having solid literary expression, logical thinking, and value judgment skills; second, key interdisciplinary skills, being able to proficiently use at least one modern information technology tool (such as big data analysis software Python/SQL, artificial intelligence application platform, intelligent office system, etc.), and understanding the integration logic of technology and liberal arts fields, so as to achieve the effective connection of "technical tools + professional scenarios"; third, comprehensive practical innovation capabilities, which can integrate liberal arts professional knowledge and interdisciplinary skills in the face of complex practical problems (such as intelligent financial and tax compliance, digital economy governance, cross-border e-commerce operations, etc.), carry out cross-field collaboration, and propose landable solutions, and have continuous learning capabilities to adapt to industry technology iteration and business upgrading.

In the context of the construction of new liberal arts, the finance and taxation industry is also undergoing a profound intelligent transformation. The traditional

fiscal and taxation work model mainly relies on manual data processing, report preparation, tax declaration, and other tasks, which is not only inefficient but also prone to human error. With the widespread application of artificial intelligence, big data, and other technologies in the field of finance and taxation, intelligent finance and taxation has gradually become a new trend in the development of the industry. Intelligent finance and taxation uses advanced technical means to realize automatic collection, intelligent analysis, and accurate decision-making of fiscal and taxation data, which greatly improves the efficiency and quality of fiscal and taxation work.

This intelligent transformation puts forward new requirements for financial and taxation talents. Traditional financial and taxation talents mainly master professional knowledge such as financial accounting and tax regulations and can proficiently complete basic financial and taxation work. In the era of intelligent finance and taxation, enterprises need compound talents who are not only proficient in financial and taxation professional knowledge but also skilled in using intelligent tools for data analysis, risk prevention and control, and decision support. However, most of the current financial and taxation talent training models in colleges and universities still focus on the traditional impartation of professional knowledge, and the training of students' information technology ability and interdisciplinary literacy is insufficient, resulting in difficulty in training students to meet the needs of the intelligent finance and taxation industry. Therefore, it is of great practical significance and urgency to explore the teaching mode of intelligent finance and taxation micro-majors that adapts to the background of new liberal arts construction.

2. Relevant Theoretical Basis

2.1. Analysis of the Concept of New Liberal Arts Construction

First, The new liberal arts is based on the existing traditional liberal arts to reorganize the professional courses in the discipline to form a liberal arts and science intersection; that is, modern information technology is integrated into philosophy, literature, language, and other courses, and it provides students with comprehensive interdisciplinary learning to achieve the purpose of knowledge expansion and innovative thinking training. It is relative to traditional liberal arts, with the global new scientific and technological revolution, new economic development, and socialism with Chinese characteristics as the background of entering a new era, and taking inheritance and innovation, intersection and integration, and collaboration and sharing as the main ways to promote multidisciplinary interdisciplinary and deep integration, and promote the renewal and upgrading of traditional liberal arts (Liu, 2020).

The value of the new liberal arts is to serve the country in coping with the complex international and domestic situation, enhance our country's ability to express discourse in the international community, and at the same time serve our country's economic and social fields in comprehensively deepening reforms and solv-

ing major theoretical and practical problems related to people's ideological concepts and spiritual values. Innovation is also an important attribute of the new liberal arts; through the cultivation of new discipline growth points, it aims to realize the transformation and upgrading of traditional disciplines, and thereby achieve theoretical innovation, mechanism innovation, and model innovation in the field of humanities and social sciences. In terms of discipline characteristics, the new liberal arts cover the intersection, integration, penetration, or expansion of multiple disciplines in the field of humanities and social sciences (Shi, 2024). From the perspective of dynamic characteristics, there are many uncertainties in the research problems in the field of humanities and social sciences; new problems will continue to emerge with the development of society, and there is no fixed mode of problem-solving, which needs to be constantly explored, adjusted, and improved in the process of practice, reflecting the development of the new liberal arts.

In terms of discipline integration, the new liberal arts break the boundaries of traditional disciplines and promote the deep integration between various disciplines within the liberal arts and between liberal arts and science and engineering. In terms of technological empowerment, the New Liberal Arts actively embrace emerging technologies such as artificial intelligence and big data to promote innovation in liberal arts research fields and educational models. For example, through digital teaching methods such as online courses and virtual laboratories, students can be provided with a richer and more diverse learning experience and improved teaching effectiveness. These changes have had a profound impact on traditional liberal arts education, prompting the transformation of traditional liberal arts education from single-subject knowledge transfer to interdisciplinary knowledge integration, from focusing on theoretical teaching to combining theory and practice, so as to cultivate compound talents that meet the needs of the new era (Huang, 2021).

2.2. Intelligent Finance and Taxation Related Theories

Intelligent finance and taxation refers to a new type of finance and taxation management model that uses new technologies such as artificial intelligence, big data, and cloud computing to improve financial and tax efficiency, reduce costs, and enhance work quality. Its technical foundation mainly includes artificial intelligence, big data, blockchain, etc. Artificial intelligence technology is widely used in intelligent finance and taxation, such as using machine learning algorithms to analyze large amounts of financial data, predicting tax risks, and optimizing the tax declaration process; natural language processing technology enables financial and tax software to understand natural language queries, streamlining data entry and report generation processes. Big data technology provides strong data support for intelligent finance and taxation, and through the analysis of massive financial and taxation data, it can provide a data basis for enterprise decision-making and achieve accurate tax planning and risk warning. The application of blockchain

technology in the field of finance and taxation improves the transparency and security of transactions, reduces fraud, and ensures the immutability and traceability of financial data.

2.3. The Concept and Characteristics of Micro-Majors

Micro-major refers to a set of professional courses that are quickly cultivated and employed from the perspective of employment and market demand, oriented by students' careers, and refined around a specific academic field, research direction, or core literacy in addition to the main major study. It is clearly different from traditional majors, which focus on the integrity of the subject system, have a broader curriculum, and have a longer academic system, and students need to learn a large number of basic courses and professional courses to build a comprehensive knowledge system. Micro-majors, on the other hand, focus more on "small incisions, deep digging", focusing on specific professional fields, with fewer courses and shorter durations, generally controlled between 12 - 20 total credits, and students can master the core knowledge and skills in this field in a relatively short period of time. Micro-majors are flexible, and their curriculum and teaching arrangements are more flexible, and can be adjusted and updated in a timely manner according to market demand and industry development trends. Students can also freely choose to study micro-majors in addition to their main majors according to their interests and career plans to enrich their knowledge structure. Micro-majors are also interdisciplinary, often involving knowledge and skills from multiple disciplines, which helps to cultivate students' comprehensive literacy and innovation ability and meet the needs of emerging industries for compound talents (Lv, 2024). For example, the intelligent finance and taxation micro-major integrates financial and taxation professional knowledge and information technology knowledge, and students must not only learn traditional financial and taxation courses such as financial accounting and tax regulations, but also master information technology courses such as data analysis and artificial intelligence applications to meet the requirements of talents in the era of intelligent finance and taxation.

3. Analysis of the Current Situation of the Intelligent Finance and Taxation Micro-Professional Training Model

3.1. Training Target Positioning

At present, some colleges and universities have set the training goal of intelligent finance and taxation micro-majors as cultivating application-oriented talents with solid financial and taxation professional knowledge, mastering certain information technologies such as artificial intelligence and big data, and being able to engage in intelligent finance and taxation-related work in enterprises and institutions. However, from the perspective of new liberal arts construction and industry needs, there are certain deviations in some training goals. In the context of the construction of new liberal arts emphasizing the deep integration of disciplines and the

cultivation of innovation ability, the training goals of some colleges and universities do not fully reflect the cultivation of students' interdisciplinary and innovative thinking, and only simply superimpose financial and taxation knowledge with information technology knowledge, lacking attention to students' ability to comprehensively apply multidisciplinary knowledge to solve practical problems. From the perspective of industry demand, the intelligent finance and taxation industry not only requires students to master professional knowledge and technology application ability, but also requires students to have good communication and collaboration skills, problem-solving skills, and professionalism. However, the training goals of some colleges and universities do not mention the cultivation of these soft skills, resulting in the difficulty of quickly adapting to the working environment and teamwork requirements after entering the workplace, and lacking effective solutions and methods in the face of complex financial and tax problems.

3.2. Curriculum System Setting

The survey found that there are differences in the number of courses and content coverage of the existing intelligent finance and taxation micro-majors. Some colleges and universities have established relatively rich courses, covering financial accounting, tax planning, big data analysis, artificial intelligence applications, and other fields, attempting to comprehensively cultivate students' comprehensive abilities. The curriculum systems of some colleges and universities have the problem of an insufficient number of courses or narrow content coverage, which cannot fully cover the key knowledge and skills in the field of intelligent finance and taxation. In terms of the logical relationship and integration between courses, the curriculum systems of some colleges and universities lack systematization and coherence, and the courses are independent and fail to form an organic whole (Liu, 2022). Taking the "Intelligent Finance and Taxation" micro-major of a university as an example, its curriculum includes four core courses: "Basic Accounting", "Tax Practice", "Python Data Analysis Basics", and "Intelligent Finance and Taxation Software Operation", but there are obvious logical faults and insufficient integration problems in the curriculum system design: "Basic Accounting" only explains the traditional accounting processing process and does not involve the automatic accounting logic in intelligent finance and taxation scenarios; "Tax Practice" focuses on the interpretation of tax law provisions and does not combine the application of data analysis tools in tax-related risk screening; "Python Data Analysis Basics" mainly focuses on grammar teaching and lacks cases of combination with financial and taxation business scenarios. "Intelligent Finance and Taxation Software Operation" only focuses on the functional demonstration of a single software and does not connect the theoretical knowledge and practical methods of the preceding courses. The syllabi of the four courses are independent of each other; there is no unified ability training framework in series, and the teachers belong to three different teaching units: the School of Accounting, the School of Taxation, and the School of Computer Science. The lack of interdisciplinary collaborative teach-

ing and research in the teaching process results in students being exposed to multi-field knowledge, but it is difficult to integrate accounting rules, tax compliance requirements, data analysis tools, and intelligent software applications. It is also difficult to verify the feasibility of the planning plan through intelligent software, highlighting the shortcomings of the lack of organic integration of the curriculum system.

3.3. Teaching Methods and Means

In the teaching of intelligent finance and taxation micro-majors, traditional teaching methods still account for a certain proportion, and teachers mainly teach students knowledge through classroom lectures. At the same time, the case teaching method has also been widely used; by introducing actual financial and tax cases, it guides students to analyze and solve problems, thereby improving students' practical ability. Online teaching platforms are also gradually being applied to teaching, providing students with more convenient learning channels through which students can watch teaching videos, complete homework, and have discussions. However, these teaching methods and means have certain limitations in cultivating students' practical and innovative abilities. The traditional teaching method is teacher-centered, and the participation of students is relatively low, which is not conducive to cultivating students' independent learning ability and innovative thinking. Although case teaching methods can improve students' practical ability to a certain extent, the selection of cases and the way of teaching organization may affect the teaching effect. Although online teaching platforms provide rich learning resources, students may lack effective supervision and guidance in the learning process, and the learning effect is difficult to guarantee. In addition, some colleges and universities lack the cultivation of students' innovation ability in the teaching process, and the teaching activities mainly focus on the impartation of knowledge and the training of skills, ignoring the cultivation of students' innovative thinking and innovative methods.

3.4. Teaching Staff Construction

Some teachers of the existing intelligent finance and taxation micro-majors have rich financial and taxation professional knowledge and teaching experience, but their knowledge and skills in information technology are relatively insufficient, making it difficult to deeply integrate modern information technology with finance and taxation teaching. However, some teachers with information technology professional backgrounds do not have a deep understanding of financial and taxation professional knowledge, and may not be able to accurately grasp the core content and teaching focus of finance and taxation in the teaching process. Therefore, in terms of interdisciplinary teaching and guidance practice, the teaching staff has obvious shortcomings. The intelligent finance and taxation micro-major involves knowledge in the fields of finance and taxation and information technology, and requires teachers to have interdisciplinary teaching ability. However, at present,

most teachers lack interdisciplinary learning and research backgrounds, and it is difficult to organically combine knowledge in the two fields in the teaching process to provide students with comprehensive and in-depth teaching guidance. In terms of guiding students to practice, due to the lack of practical experience in intelligent finance and taxation, some teachers cannot provide students with real and effective practical guidance, resulting in students encountering problems in the practice process and making it difficult to get timely and accurate help and support.

4. The Impact and Requirements of the Construction of New Liberal Arts on the Training Mode of Intelligent Finance and Taxation Micro-Majors

4.1. Opportunities and Challenges Brought about by the Construction of New Liberal Arts

The construction of new liberal arts has brought many opportunities for intelligent finance and taxation micro-majors. In terms of discipline integration, it has promoted the deep integration of finance and taxation majors with information technology, data analysis, and other disciplines. This integration breaks down the barriers between traditional disciplines, enables students to access multidisciplinary knowledge and methods, broadens their knowledge horizons, and lays the foundation for cultivating compound talents. By integrating artificial intelligence, big data, and other technologies, intelligent finance and taxation micro-majors can build a more intelligent teaching system, use intelligent teaching platforms to achieve personalized learning, intelligent tutoring, and automatic assessment, and improve teaching effectiveness and efficiency. In terms of technology application, advanced technical means have been introduced for intelligent finance and taxation micro-majors, such as the application of blockchain technology in the field of finance and taxation, which has greatly improved the security and credibility of financial data, provided students with opportunities to contact and learn cutting-edge technologies, and cultivated students' technology application ability and innovation awareness. With the continuous development of intelligent finance and taxation technology, the industry's demand for intelligent finance and taxation talents is growing, providing students with a broader employment space and better career development prospects for students majoring in intelligent finance and taxation (Li, 2022). However, the construction of new liberal arts has also brought some challenges to the training model of intelligent finance and taxation micro-majors. In terms of concept change, the traditional concept of liberal arts education focuses on the impartation of theoretical knowledge, while the construction of new liberal arts emphasizes the cultivation of practical ability and innovation ability, which requires teachers and students to change their educational concepts and learning concepts and adapt to the new training model. Teachers may be accustomed to traditional teaching methods and do not have a deep understanding of the concepts and requirements of new liberal arts construction, making it difficult

to integrate them into teaching. Students may also feel uncomfortable with new learning methods and requirements, and lack the awareness and ability to learn independently and innovate.

4.2. Characteristics of Talent Demand in the Context of New Liberal Arts

In the context of new liberal arts, the industry has put forward new requirements for the knowledge structure of intelligent financial and taxation talents. In addition to traditional financial and tax professional knowledge, such as financial accounting, tax regulations, and financial management, it is also necessary to have interdisciplinary knowledge, including information technology knowledge, such as big data analysis and artificial intelligence applications, and to be able to use these technical means for financial and tax data processing, analysis, and decision-making; management knowledge, to understand the basic principles and methods of enterprise management, and to be able to carry out financial and tax management from the perspective of the overall strategy of the enterprise; and legal knowledge, to be familiar with laws and regulations related to finance and taxation, to ensure that the financial and tax activities of the enterprise are legal and compliant. In terms of competency and literacy, intelligent financial and taxation talents are required to have data processing and analysis capabilities, and to be able to skillfully use big data analysis tools and methods to mine, analyze, and interpret massive financial and tax data, and to provide valuable decision-making support for enterprises. They must have innovative thinking and problem-solving ability, and be able to use innovative thinking to propose new solutions and solve practical problems in the complex and changeable fiscal and taxation environment. They must have communication and collaboration skills, and be able to effectively communicate and collaborate with people from different departments and backgrounds to jointly complete financial and taxation tasks; and they must have the ability for lifelong learning, so that with the continuous update of fiscal and taxation regulations and technology, they can continuously learn and master new knowledge and skills, and maintain their competitiveness (Liu, 2022). From the perspective of professionalism, intelligent financial and taxation talents need to have a high sense of responsibility and professional ethics, strictly abide by financial and taxation regulations and professional ethics, keep corporate confidentiality, and ensure the authenticity and accuracy of financial and tax information; they must have a good team spirit, be able to give full play to their own strengths in the team, and make progress with team members; and they must have strong pressure resistance, be able to maintain a good working condition under high-intensity working pressure, and complete work tasks efficiently.

4.3. Directional Guidance for the Innovation of the Intelligent Finance and Taxation Micro-Professional Training Model

Positioning Based on the requirements of new liberal arts construction and talent needs, the intelligent finance and taxation micro-major training model should break

the traditional disciplinary boundaries and build an interdisciplinary curriculum system in terms of curriculum system integration. The proportion of information technology, data analysis, and other related courses in the curriculum system should be increased, such as Python programming, big data analysis and application, artificial intelligence finance and taxation applications, etc., and these courses should be organically integrated with finance and taxation professional courses. In the financial accounting course, data analysis technology is introduced to allow students to learn to use data analysis tools to analyze and interpret financial data. In the tax planning course, combined with artificial intelligence technology, how to use intelligent algorithms to optimize tax planning plans is discussed. In terms of improving the evaluation system, a diversified evaluation system should be built to comprehensively and objectively evaluate students' learning outcomes and abilities. In addition to the traditional test score evaluation, process evaluation should also be added, focusing on students' learning process, including classroom performance, homework completion, and group project participation; practical ability evaluation, through practical projects, internship reports, etc., to evaluate students' practical operation ability and ability to solve practical problems; for example, setting up a graduation project with the theme of "New Tax Optimization Algorithm Development", requiring students to combine interdisciplinary knowledge such as Python data analysis and machine learning basics, and independently develop a set of tax optimization algorithm models with data collection, risk identification, and plan generation functions for real scenarios such as enterprise value-added tax input tax deduction optimization and corporate income tax final settlement and settlement planning. Innovative points and other dimensions should be used to comprehensively evaluate students' innovative thinking and technology application ability; at the same time, enterprise evaluation and social evaluation are introduced, and employers and industry experts are invited to conduct two-way evaluations of students' professionalism, practical ability, and innovation achievements, so that the evaluation results are more in line with industry needs and social reality. 5. Innovative strategies for the training mode of intelligent finance and taxation micro-majors in the context of new liberal arts.

5. Innovative Strategies for the Training Mode of Intelligent Finance and Taxation Micro-Majors in the Context of New Liberal Arts

5.1. Optimize Training Objectives and Curriculum Systems

Under the guidance of the new liberal arts concept, closely combined with the development dynamics and actual needs of the intelligent finance and taxation industry, the training goals of intelligent finance and taxation micro-majors are accurately positioned. The training goal should focus on the cultivation of students' interdisciplinary literacy, so that students are not only proficient in financial and taxation professional knowledge, but also proficient in artificial intelligence, big data analysis, and other information technology knowledge, and have the ability

to use multidisciplinary knowledge to solve complex problems in the field of intelligent finance and taxation. In terms of curriculum system construction, it breaks the boundaries of traditional disciplines and realizes the deep cross-integration of multiple disciplines. The proportion of information technology courses in the curriculum system is increased, such as big data analysis and application, artificial intelligence principles and finance and taxation applications, so that students can master the core technologies required for intelligent finance and taxation. These information technology courses are organically combined with financial and taxation courses, and data analysis technology is integrated into financial accounting courses, so that students learn to use data analysis tools to mine and analyze financial data to provide support for financial decision-making. Artificial intelligence algorithms are introduced into tax planning courses to explore how to use intelligent technology to optimize tax planning plans and improve the scientific nature and accuracy of planning. Attention is paid to the practicality and cutting-edge nature of the course content, and the latest development achievements and practical cases in the field of intelligent finance and taxation are integrated into the course teaching in a timely manner, so that students can get in touch with the latest trends and practical application scenarios in the industry.

5.2. Implement a Diversified Practical Teaching Paradigm

Combined with the short cycle of 1-2 academic years for micro-majors, a flexible and efficient hybrid teaching model is designed. Courses such as "Principles of Finance" and "Fundamentals of Tax Law", which have strong theoretical characteristics, adopt the mode of "online preview + offline intensive lecture"; students complete self-study of knowledge points through the smart platform, and the classroom focuses on the analysis and interactive discussion of key and difficult points. Courses such as "intelligent financial and taxation system operation" and "financial and taxation big data analysis", with outstanding practicality, adopt the "offline practical operation + online tutoring" mode; students conduct equipment operation and project drills in the training base, and teachers answer questions and provide guidance in real time through the online platform. With the help of tools such as DingTalk and Tencent Conference, online communication channels are built to ensure the smooth development of cross-school and cross-regional teaching activities. Intelligent teaching tools, such as intelligent financial and taxation training software and financial robots, are used to provide students with real practical scenarios, enabling them to become familiar with and master the application of intelligent financial and taxation tools in practice, thereby improving students' practical operation ability. In the tax collection and management course, the "Digital Tax Full Life Cycle" teaching scenario project is introduced, integrating the practical innovation achievements of the tax department and allowing students to simulate the use of big data technology to identify and respond to tax risks. At the same time, the three-stage teaching method of "case deconstruction, technology application, and scheme design" is used to disassemble the digital

transformation cases of enterprise finance and taxation layer by layer, guiding students to use Python data analysis tools to design the optimal financial and tax solutions. Furthermore, with the help of big data analysis technology, we can understand students' learning situations and learning needs, provide students with personalized learning suggestions and guidance, and improve the pertinence and effectiveness of teaching.

5.3. Strengthen the Construction of the Teaching Staff

Formulate a complete teacher training plan and regularly organize teachers to participate in information technology training, so that teachers can master the latest information technology knowledge and skills and integrate them into finance and taxation teaching. Actively introduce teachers with a professional background in information technology, enrich the teaching staff, and optimize the teaching structure. The introduced teachers should have solid information technology knowledge and rich practical experience, and be able to provide professional guidance to students. At the same time, we should focus on the introduction of enterprise experts with work experience in the intelligent finance and taxation industry as part-time teachers to teach students practical work experience and skills. In addition to undertaking some practical course teaching tasks, further clarify their multiple participation roles: First, enterprise experts can combine their participation in real projects such as enterprise finance and taxation digital transformation and intelligent tax risk prevention and control to refine typical industry problems (such as "cross-border e-commerce enterprise intelligent tax refund process optimization" and "large group tax big data compliance screening"), and jointly design teaching cases with teachers in the school that include modules such as problem disassembly, technology application, and solution verification to fill the gap between traditional cases and industry practice; Second, for example, in the "Enterprise Tax Optimization Algorithm Development" project, assist students in clarifying the actual demand parameters of the industry, verify the feasibility of the plan, or lead students to participate in the desensitization analysis practice of real financial and tax data of enterprises, so as to improve students' ability to solve practical problems; Third, participate in teaching evaluation and curriculum optimization, combine the requirements of industry positions, participate in the formulation of students' practical ability evaluation standards, and put forward adjustment suggestions for the integration of information technology and financial and taxation knowledge in the curriculum system to ensure that the teaching content is closely connected with the development dynamics of the industry. Establish a long-term mechanism for teachers to practice in enterprises, encourage teachers to regularly go to accounting firms, tax accountant firms, enterprise finance departments and other practice bases for practical training, understand the actual work process and business needs of the intelligent finance and taxation industry, and accumulate practical experience. In the process of practical training, teachers participate in the actual projects of enterprises, bring practical problems and cases back to the

classroom, enrich the teaching content, and improve the practicality of teaching. Through practical training, teachers can also establish good cooperative relations with enterprises and create more opportunities for students' internships and employment (Ma, 2023).

6. Implement Challenges and Coping Strategies

The innovative implementation of the intelligent finance and taxation micro-professional training model may face multiple practical obstacles. First, budget constraints for technology implementation, the procurement and maintenance costs of equipment such as intelligent financial and taxation training software and big data analysis platforms are high, and some colleges and universities may be unable to match the adapted teaching hardware due to financial constraints. Second, the supply of interdisciplinary teachers is insufficient, and there is a scarcity of compound teachers with profound financial and taxation professional skills and proficient information technology capabilities, relying solely on the long training cycle in schools. Third, the school-enterprise collaboration mechanism is not perfect, and the depth and continuity of enterprise participation in teaching are insufficient, which can easily lead to a disconnect between practical teaching and the actual industry.

In response to the above challenges, the following solutions can be adopted: in terms of budget, adopt the model of "school-enterprise co-construction + university sharing", and jointly invest in training equipment with leading enterprises in the industry, building an intelligent financial and taxation training platform shared by universities in the region to share cost pressure; in terms of teachers, a diversified team of "on-campus training + off-campus introduction + part-time supplement" has been established, and teachers in the school have improved their technical capabilities through interdisciplinary seminars and enterprise temporary training, while flexibly introducing enterprise technical backbones and interdisciplinary experts from universities as visiting professors; in terms of school-enterprise collaboration, a long-term cooperation agreement was signed to clarify the rights and responsibilities of enterprises in curriculum research and development, practical guidance, student evaluation, and other links, forming a long-term cooperation mechanism for mutual benefit and win-win results through the joint construction of practice bases and joint declaration of teaching and research projects.

7. Conclusion

With the continuous advancement of science and technology and the continuous development of the finance and taxation industry, the intelligent finance and taxation micro-professional training model will show a more intelligent, personalized, and international development trend. In terms of intelligence, artificial intelligence, big data, and other technologies will be more deeply integrated into the teaching process to realize the intelligent push of teaching content, intelligent mon-

itoring of the learning process, and intelligent evaluation of learning effects. With the help of intelligent teaching platforms, it can provide students with personalized learning paths and suggestions based on their learning behavior and performance, improving learning efficiency and quality. Through the joint efforts of all parties, we will continue to improve the training model of intelligent finance and taxation micro-majors, cultivate more high-quality compound talents for the intelligent finance and taxation industry, and promote the intelligent transformation and sustainable development of the finance and taxation industry.

Conflicts of Interest

The author declares no conflicts of interest regarding the publication of this paper.

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