

Systematic Design of Teaching Model Reform for the Tax Law Course Based on the ADDIE Model

Yuxue Li

Nanjing University of Science and Technology ZiJin College, Nanjing 210023, Jiangsu, China

Copyright: © 2026 Author(s). This is an open-access article distributed under the terms of the Creative Commons Attribution License (CC BY 4.0), permitting distribution and reproduction in any medium, provided the original work is cited.

Abstract: The digital economy has imposed compound competency requirements on the tax literacy of accounting and finance professionals. However, traditional Tax Law instruction faces three structural predicaments: insufficient learning motivation, the dual complexity of the knowledge system, and difficulty in disciplinary thinking transition. This study employs the ADDIE model as a systematic instructional design framework to construct a task-driven and values-infused blended teaching model in response to these challenges. Guided by the five-phase logic of ADDIE—Analysis, Design, Development, Implementation, and Evaluation—the model establishes a learner-centered, task-anchored, and values-oriented instructional design loop through five interrelated components: learner analysis and needs diagnosis, modularized content restructuring, multi-tiered task packages and case resource development, full-process blended teaching implementation, and diversified formative evaluation. The model effectively bridges the gap between theoretical knowledge and practical application while integrating professional competence development with values cultivation, thereby offering a replicable practical paradigm for the systematic teaching reform of business and finance courses.

Keywords: ADDIE model; Tax Law course; Task-driven learning; Values infusion; Teaching reform

Online publication: September 30, 2026

1. Introduction

The rapid advancement of the digital economy is fundamentally reshaping the global tax governance landscape. The emergence of cross-border e-commerce, platform-based business models, and intangible asset transactions has introduced unprecedented complexity to the design and enforcement of tax policies. The Organisation for Economic Co-operation and Development (OECD) continues to advance its Base Erosion and Profit Shifting (BEPS) Action Plan, and governments worldwide have successively adjusted their domestic tax legislation to address digitalization challenges. In this context, employers now demand a far more comprehensive standard of tax literacy from accounting and finance graduates than traditionally required—not only systematic mastery of tax theories but also the practical capacity to flexibly apply tax principles to complex business scenarios, interpret policy provisions, and exercise professional ethical

judgment. Nevertheless, a common predicament persists in Tax Law education across higher education institutions globally: traditional instruction centers on lecture-based delivery and statutory memorization, with students passively receiving knowledge while lacking deep understanding of and value identification with the policy rationales underlying tax rules. When confronted with real-world tax engagements, students often demonstrate a pronounced disconnection between theoretical learning and practical application. This theory-practice gap is by no means unique to China but represents a shared challenge confronting business education worldwide in adapting to rapidly evolving tax environments.

Concurrently, the global wave of higher education reform continues to drive a paradigm shift in teaching and learning. The United Nations Educational, Scientific and Cultural Organization (UNESCO), in its Education 2030 Framework for Action, emphasizes that higher education should cultivate students' integrated competencies for addressing complex real-world problems, including critical thinking, collaboration, and social responsibility ^[1]. Similarly, international business school accreditation bodies such as the Association to Advance Collegiate Schools of Business (AACSB) and the European Quality Improvement System (EQUIS) have explicitly articulated in their accreditation standards that curricula should emphasize students' ethical awareness and practical competencies, advocating inquiry-based, experiential, and project-driven pedagogical approaches ^[2]. These international consensus statements indicate that teaching reform in Tax Law courses should extend beyond updating knowledge content to encompass systematic redesign at the instructional level, integrating knowledge transmission, competence development, and values cultivation in response to the comprehensive expectations placed on tax professionals in the new era.

Among the various instructional design frameworks, the ADDIE model has gained widespread recognition in international educational circles for its systematic and iterative qualities. ADDIE—an acronym for Analysis, Design, Development, Implementation, and Evaluation—constitutes a complete instructional design loop. The model is learner-centered, emphasizing the clarification of objectives through needs analysis, the planning of pathways through systematic design, the provision of support through resource development, the validation of effectiveness through practical implementation, and the optimization of outcomes through continuous evaluative feedback, thereby achieving iterative quality improvement. The ADDIE model has been broadly applied across diverse educational settings globally, from corporate training to higher education curriculum development, with its effectiveness substantiated by a substantial body of empirical research ^[3]. Its application to the instructional design of Tax Law courses offers a promising methodological foundation for resolving the common predicaments of traditional instruction.

2. Systematic design of the task-driven and values-infused teaching model based on the ADDIE framework

This study employs the ADDIE model as a systematic instructional design framework to construct a teaching reform plan for the Tax Law course. The ADDIE model encompasses five phases—Analysis, Design, Development, Implementation, and Evaluation—forming a complete instructional design loop. The model is learner-centered and emphasizes the clarification of objectives through needs analysis, the planning of pathways through systematic design, the provision of support through resource development, the validation of effectiveness through practical implementation, and the optimization of outcomes through continuous evaluative feedback, thereby achieving iterative quality improvement.

Two core pedagogical threads run through all phases of the ADDIE model. The first is task-driven learning,

which engages students in active inquiry and knowledge construction through authentic professional tax tasks. The second is values infusion, which implicitly embeds value-oriented concepts, such as social equity, sustainable development, and national strategic priorities throughout the task completion process, enabling students to naturally internalize these concepts through practice ^[4]. These two threads are not pursued in parallel but are organically integrated across each phase of the ADDIE cycle: the Analysis phase identifies gaps in both competence and value awareness; the Design phase articulates the three-dimensional objectives of knowledge, competence, and values, along with pathways for their integration; the Development phase produces instructional resources that carry value-laden content; the Implementation phase facilitates value experience through task completion; and the Evaluation phase assesses both cognitive outcomes and the extent of values internalization.

2.1. Analysis phase: Needs assessment and challenge identification

The Analysis phase serves as the starting point of the ADDIE model, aimed at comprehensively understanding the instructional context, learner characteristics, and learning needs. It addresses three core questions: Who are the learners? What do they need to learn? And what gaps exist between current performance and desired outcomes?

Learner Profile Analysis. Through questionnaire surveys and semi-structured interviews, this phase examines students' prior knowledge of tax law, learning motivations, perceived difficulties, and awareness of the value dimensions embedded in tax policies. Particular attention is devoted to whether students perceive tax law merely as an examination-oriented instrument or recognize its broader societal purposes in environmental protection, social equity, and macroeconomic regulation.

Identification of Instructional Challenges. The analysis reveals three structural challenges commonly observed in tax law education. First, students typically treat tax law as purely technical rules, focusing on statutory memorization while neglecting the value logic underlying policy design ^[5]. Second, tax knowledge exhibits dual complexity. It encompasses a large amount of textual content that requires interpretation of legal language, as well as a significant amount of calculations that necessitate precise numerical application. However, traditional instruction tends to separate these two dimensions, leaving students unable to integrate them in authentic scenarios. Third, students encounter difficulty in the cognitive transition from qualitative thinking to integrated quantitative-qualitative reasoning. In the Tax Law course, the process of transitioning from interpreting legal provisions to coordinating policy analysis with tax calculations has become more challenging. These two points reflect the course's demand for students' higher-order thinking ^[6].

Multi-Stakeholder Needs Assessment. This phase also synthesizes input from multiple stakeholders, including faculty members, industry practitioners, and tax administration officials, in order to identify the core competencies required of contemporary tax professionals. This multi-source needs assessment ensures that instructional design is aligned with both academic standards and professional realities.

2.2. Design phase: Objective articulation and content restructuring

The Design phase translates the findings of the Analysis phase into a concrete instructional blueprint, specifying learning objectives, pedagogical strategies, and pathways for values integration.

Three-Dimensional Learning Objectives. Drawing on Bloom's Taxonomy of cognitive objectives ^[7], this study articulates three interdependent objective dimensions: the knowledge objective of mastering basic tax theories and policy regulations, the ability objective of possessing the ability to handle tax compliance, analyze policies, and perform tax calculations, and the value objective of cultivating professional ethics,

social responsibility, and commitment to tax compliance. These three dimensions are not treated as separate tracks but as mutually reinforcing components of an integrated learning outcome.

Modular Content Restructuring. The traditional curriculum structure, which organizes content linearly by tax type, is restructured into modules centered on authentic professional tasks. Each module is organized around a representative work task, such as Value-Added Tax compliance filing, Individual Income Tax year-end settlement, or Corporate Income Tax annual return preparation, etc., and integrates policy interpretation, case analysis, and practical computation within a unified instructional sequence. This modular design embodies the core tenet of situated learning theory: knowledge is most effectively acquired in authentic application contexts ^[8].

Systematic Values Integration. Rather than treating values education as an add-on component, this design identifies specific value anchors within each module. For instance, the environmental protection tax provides a natural entry point for discussing ecological sustainability; individual income tax special additional deductions offer a lens for examining social equity and welfare; and R&D super-deduction policies illustrate how fiscal instruments can promote innovation-driven development. These value anchors are mapped to specific learning activities, enabling values to emerge naturally during knowledge inquiry rather than being imposed through didactic instruction.

Pedagogical Strategy Design. The core pedagogical strategy is task-driven learning, wherein authentic professional tasks are used to structure the entire learning process. Tasks are designed along a gradient of complexity: foundational tasks focus on policy comprehension and basic computation; intermediate tasks involve multi-step problem-solving in complex business scenarios; and advanced tasks require comprehensive tax planning and strategic recommendations. This gradient structure ensures that students at varying entry levels can engage meaningfully while being progressively challenged ^[9].

2.3. Development phase: Instructional resource production

The Development phase transforms the instructional blueprint into concrete resources that support teaching and learning, with emphasis on creating authentic, contextually relevant materials that bridge academic knowledge and professional practice.

Case Bank Construction. Leveraging partnerships with tax authorities and professional service firms, this project develops a repository of authentic tax cases derived from real-world practice. Case selection follows three criteria: authenticity (originating from actual professional scenarios), relevance (aligned with module learning objectives), and pedagogical value (offering opportunities for analysis, debate, and problem-solving). Cases span multiple industries, including manufacturing, services, and the digital economy, to expose students to diverse professional contexts.

Task Package Development. Hierarchical task worksheets are designed for each module, specifying scenario background, applicable policies, procedural guidance, and expected deliverables. The task worksheets provide sufficient directional guidance while retaining openness to encourage student autonomy and creativity.

Digital Resource Production. A range of digital learning resources is developed, including micro-lecture videos, interactive presentations, and online assessment tools. These resources support both pre-class preparation and post-class extension, and further enable a flipped classroom approach in which students master foundational content before class, thereby reserving in-class time for in-depth inquiry and application.

External Resource Integration. Practitioners from tax authorities and professional firms are invited to contribute to case development, deliver guest lectures, and provide feedback on task design. This university-industry collaboration ensures that instructional resources remain aligned with evolving professional practice ^[5].

2.4. Implementation phase: Delivery of the learning experience

The Implementation phase operationalizes the developed resources through a three-stage instructional cycle—pre-class, in-class, and post-class—to ensure continuity of learning and to provide multiple touchpoints for both task engagement and values reflection.

Pre-Class Preparation. Prior to each session, students engage with preparatory materials, including policy readings, case vignettes, and micro-lecture videos through the online learning platform. Pre-class tasks are designed to activate prior knowledge and stimulate curiosity. For example, before a session on Value-Added Tax, students may be prompted to consider: “Why does the VAT system employ a chain-based credit mechanism rather than a simple turnover tax?” This question inherently contains the core logic of VAT design and primes students for deeper in-class exploration.

In-Class Collaborative Inquiry. The in-class session follows a structured sequence: task presentation (the instructor introduces the scenario and deliverables), individual exploration (students independently review policies and formulate initial approaches), collaborative problem-solving (small groups discuss alternatives and develop consensus solutions), and presentation and debrief (groups present their findings, followed by instructor feedback and whole-class discussion). This sequence embodies the core principles of project-based and experiential learning—students learn by doing and by reflecting on their doing. The instructor’s role shifts from knowledge transmitter to learning facilitator, guiding inquiry and prompting deeper reflection ^[10].

Implicit Values Infusion. Rather than allocating separate “values education sessions,” value-laden issues are implicitly embedded in classroom activities. When students analyze tax planning cases, they are guided not only to discuss legal compliance but also to reflect on the ethical and social implications of the behaviors under examination. When computing tax liabilities, students are encouraged to consider the public purposes that tax revenues serve. This pedagogical approach is characterized in the accounting education literature as “Giving Voice to Values,” enabling students to develop ethical reasoning capacities through practice rather than through abstract instruction ^[4].

Post-Class Application and Extension. After each session, extension tasks are assigned that require students to apply classroom learning to new contexts. These may include analyzing tax disclosures in publicly listed company annual reports, conducting a mock compliance review of a tax return, or preparing a tax planning memorandum for a hypothetical client. Such tasks consolidate learning outcomes while building students’ confidence in transferring knowledge to professional scenarios.

2.5. Evaluation phase: Outcome assessment and iterative optimization

The Evaluation phase is not an endpoint but an integral component of the instructional design cycle, with its data feeding back to the Analysis phase to drive continuous improvement. Evaluation encompasses multiple levels and employs diverse methods.

Formative Assessment of Learning Outcomes. Student learning is tracked continuously through process-oriented indicators, including task completion quality, class participation, group collaboration performance, and case analysis reports. Meaningful weight is assigned to formative assessment to encourage students to value the learning process rather than focusing solely on final examinations.

Assessment of Values Internalization. Values outcomes are assessed through indirect measures, including values awareness questionnaires, classroom observation records, and student reflective journals. The purpose is not to “test” values but to observe whether students demonstrate growing ethical awareness and social responsibility in tax practice. Miller, Shawver, and Mintz (2024) demonstrate that such approaches can effectively measure changes in student confidence and ethical intentions following values-based pedagogy ^[4].

Multi-Source Feedback and Iteration. Evaluation data are gathered from multiple sources, including

student evaluations, peer observations, practitioner feedback, and instructor self-reflection, to generate a comprehensive profile of instructional effectiveness. Areas of strength are reinforced, while areas for improvement are identified and fed back to the Design phase to initiate a new round of optimization. This iterative loop exemplifies the systematic improvement philosophy at the core of the ADDIE model ^[3,9].

3. Enabling mechanisms for model implementation

3.1. Faculty development

The implementation of the task-driven and values-infused teaching model imposes elevated demands on instructors, who must function not only as transmitters of knowledge but also as designers of tasks, facilitators of inquiry, and enablers of values reflection. This course relies on a “dual-qualified” faculty team with instructors holding professional certifications such as Certified Public Accountant (CPA), Certified Tax Agent (CTA), and Intermediate Accountant qualifications, combined with years of professional experience in accounting firms and corporate tax practice. In addition, senior practitioners from tax authorities are invited to participate in curriculum design, case development, and practical supervision, thereby building a high-caliber teaching team that integrates theoretical expertise with practical experience.

3.2. University-industry-government collaboration

Leveraging institutional and programmatic resources, the course team has established internship bases with KPMG Nanjing and Jingzhou Lianxin Tax Agency, and has entered into a collaborative partnership with the Qixia District Tax Bureau of Nanjing. This university-government collaborative education mechanism not only supplies the course with authentic policy interpretations and case-sharing opportunities but also provides a platform for students’ practical extension and career development. The involvement of external mentors ensures that instructional content remains synchronized with industry practice, securing the forward-looking and adaptive nature of talent cultivation.

3.3. Digital learning platform

The online learning platform enables the digital storage and distribution of instructional resources, digital tracking of learning processes, and digital analysis and feedback of teaching outcomes. The platform provides technical support for the entire process of teaching, from before class, during class, to after class, and facilitates the data collection required for formative evaluation.

4. Conclusion and future directions

This study employs the ADDIE model as a systematic instructional design framework to construct a task-driven and values-infused blended teaching model for the Tax Law course, in response to three structural predicaments: insufficient learning motivation and value identification, the dual complexity of the knowledge system, and difficulty in disciplinary thinking transition. The model establishes a complete loop from needs diagnosis to outcome evaluation through five interrelated phases. Theoretically, it enriches the application of case-based and inquiry-based pedagogy in business education and offers new perspectives for integrating values education with professional instruction. Practically, it provides a replicable and scalable reform framework that enhances students’ deep understanding of tax policies, cultivates rigorous professional

judgment, and fosters intrinsic motivation for tax compliance and social contribution.

Future research will extend this work in three directions: exploring the potential of artificial intelligence and big data to empower personalized instruction, refining the diversified formative evaluation system to more comprehensively measure multi-dimensional student development, and scaling the model to related courses, such as Tax Planning and Tax Accounting, to form a systematic reform framework for finance and accounting education.

Funding

2026 Nanjing University of Science and Technology Zijin College Campus level Teaching Reform Project (No.: ZJ202619JXGGY24 Task-Driven and Values-Infused Teaching Method Exploration for the Tax Law Course - Based on the ADDIE Model)

Disclosure statement

The author declares no conflict of interest.

References

- [1] Annelin A, Boström G-O, 2023, An Assessment of Key Sustainability Competencies: A Review of Scales and Propositions for Validation. *International Journal of Sustainability in Higher Education*, 24(9): 53–69.
- [2] Leicht A, Heiss J, Byun WJ, 2018, *Issues and Trends in Education for Sustainable Development*, Paris: UNESCO Publishing.
- [3] Aldoobie N, 2023, Educational Design and Evaluation Models of the Learning Effectiveness in E-Learning Process: A Systematic Review. *Turkish Online Journal of Distance Education*, 24(4): 318–347.
- [4] Miller WF, Shawver TJ, Mintz SM, 2024, An Empirical Analysis of the Theoretical Foundation of the Giving Voice to Values Pedagogy. *Accounting Education*, 33(3): 319–337.
- [5] Fogarty TJ, Sellers RD, Jones DE, 2023, Reverse Engineering Tax Education: How Tax Practice Can Inform the Classroom Experience. *The International Journal of Management Education*, 21(1): 16.
- [6] Hawk H, 2025, Unlocking the Potential: Enhancing Higher-Order Thinking Skills in Accounting Education. *Accounting Education*, 34(6): 998–1025.
- [7] Bloom BS, 1956, *Taxonomy of Educational Objectives: The Classification of Educational Goals, Handbook I: Cognitive Domain*, New York: David McKay.
- [8] Lave J, Wenger E, 1991, *Situated Learning: Legitimate Peripheral Participation*, Cambridge: Cambridge University Press.
- [9] Wang Y, 2023, Task-Driven Teaching and Its Application in Business English Course. *Journal of Higher Education Research*, 44(2): 112–118.
- [10] McCall M, Shelton RN, Crowley BN, et al., 2023, Doctoral Student Perceptions of a Project-Based Learning Approach in an Instructional Design Course. *Impacting Education: Journal on Transforming Professional Practice*, 8(3): 1–9.

Publisher's note

Bio-Byword Scientific Publishing remains neutral with regard to jurisdictional claims in published maps and institutional affiliations.