

Research on the Innovation of Fiscal and Tax Information Dissemination in Hainan Free Trade Port in the Era of Media Convergence—A Case Study Based on the Participation of Colleges and Universities

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Abstract: The fiscal and taxation policies of Hainan Free Trade Port cover a wide range, often including professional terms, refining applicable conditions, and setting differentiated requirements for different groups. For enterprises, residents, students and visitors, the difficulty is often not to obtain policy information, but to understand the true connotation of the policy and to judge whether the policy is applicable to their own situation. This paper takes the practice of “community preaching + online live broadcasting” carried out by the Accounting College of Hainan Vocational University of Science and Technology as the research object, and uses the 5W theory of policy communication, the cognitive attitude behavior model of communication effect and the theory of multi-center collaborative governance to carry out analysis. Combined with the case, the communication process is discussed from four dimensions: policy language translation, online and offline integration, interactive feedback and multi-agent collaboration. The case shows that university participation can transform professional fiscal and taxation knowledge into popular communication content. Offline community activities to achieve face-to-face communication between teachers and students and residents; live broadcast provides another set of interpretation channels, covering audiences who fail to participate in offline activities. The problems collected in the process of communication can also become the material for subsequent explanation and live broadcast topics. This research mainly relies on the activity ledger, live background data, participant feedback and field observation to carry out analysis, and does not try to demonstrate the quantitative causal relationship between the mode of transmission and the result of transmission. It focuses on the analysis of the actual communication operation logic of the practice and the enlightenment of the experience to the long-term dissemination of fiscal and taxation information of Hainan Free Trade Port.

Keywords: financial media; Hainan Free Trade Port; fiscal and taxation information dissemination; university participation; collaborative governance

1. Introduction

Fiscal and tax information is an important carrier to promote the transformation of Hainan Free Trade Port policy into the actual sense of gain of enterprises and people. Since the establishment of Hainan Free Trade Port, a number of preferential policies have been introduced in the fields of corporate income tax, personal income

tax, zero tariff, island exemption and so on. Compared with the current tax system in the mainland, there are differences in the applicable rules and conditions of the above policies. For enterprises operating in Qiong, introducing talents, local residents and foreign tourists, understanding relevant policies is an important prerequisite for enjoying policy dividends.

However, in practice, the availability of policy information is not the same as being understood. Problems such as professional expression and fragmentation of communication channels in fiscal and taxation documents make it difficult for the public to complete the transformation from ‘knowing the existence of policies’ to ‘understanding how policies apply to themselves’. People may hear that there is a certain tax preference in Hainan, but they still do not know the applicable conditions and procedures of the policy, nor can they judge whether they are eligible. This forms a typical communication dilemma: ‘policy is good, but I do not understand’; ‘I understand the policy, but I can’t read the content’; ‘I understand the policy, but I don’t know how to use it’.

The existing literature has a lot of discussion on tax publicity, tax service and new media of government affairs, but it has not fully responded to the communication problems of fiscal and taxation policies. The research on tax publicity and tax service focuses on how to optimize the publicity and service work of tax departments. The research on the new media of government affairs focuses more on the theme of public services such as public security, cultural tourism and fire safety, and the research on fiscal and taxation information is relatively few. Most of the research on Hainan Free Trade Port focuses on tax system design, preferential policies, customs supervision and other aspects. Such research helps to understand the policy environment, but less attention is paid to the process of policy interpretation and dissemination to the public. Existing literature has extensively discussed tax publicity, tax services, and government new media; however, it has yet to fully address the communication challenges associated with fiscal and tax policies. Research on tax publicity and tax services primarily focuses on how tax authorities can optimize their promotional and service efforts. Studies on government new media largely revolve around public service themes such as public security, culture and tourism, and fire safety, with relatively few focusing on fiscal and tax information. Furthermore, research related to the Hainan Free Trade Port (FTP) is predominantly concentrated on tax system design, preferential policies, and customs regulation. While these studies are valuable for understanding the policy environment, they pay little attention to the practical interpretation and communication processes required to convey these policies to the general public.

The above research gaps constitute the starting point of this paper. This paper does not discuss whether the design of fiscal and taxation policies is perfect, but explores how to transform policies into communication content that different audiences can understand and use. This paper focuses on answering three questions: What are the practical difficulties in the dissemination of fiscal and taxation information in Hainan Free Trade Port? Why can the ‘community preaching + online live broadcast’ mode adapt to the fiscal and taxation information dissemination scene of the free trade port? What experiences can be further developed in this practice to form a more stable fiscal and taxation information dissemination path?

The case of this paper is derived from the community preaching activities carried out by the Accounting School of Hainan Vocational University of Science and Technology since 2023, and the monthly live broadcast activities launched in 2024. This paper adopts the method of case study combined with action research to investigate the evolution process of practice and the communication behavior for different audiences. The research materials include activity records, live background data, participant feedback, and field observation records. The above information is mainly used to restore the propagation process and summarize the changes observed in practice. This paper does not pursue the proof of quantitative causal effect, but focuses on the analysis of the communication mechanism presented in the case.

2. Literature Review and Research Gaps

2.1. Finance and Taxation Information Dissemination Related Research

The research on the dissemination of fiscal and taxation information is derived from the field of tax

publicity and tax service. Taking the WeChat public account of Linfen Taxation Bureau as an example, Han Mengyao explores the application of new media in tax publicity, and points out its problems in service positioning, information form, interactive management and release frequency [1]. Taking the tax bureau of Yicheng District of Zaozhuang City as the research object, Yin Yuyao found that there are some problems in grass-roots tax publicity, such as insufficient long-term planning, lack of participation of multiple subjects, weak content targeting, and insufficient innovation in communication forms [2]. Based on the perspective of service-oriented government, Shi Danyang pointed out that there are some shortcomings in tax publicity, such as limited innovation in content and form, insufficient interaction in policy training, lack of communication ability of propagandists, and weak coordination among departments [3].

The above research shows that propaganda is not equal to simply publishing information. The form of information expression, the way of audience interaction and the subject of communication will affect the final communication effect. However, most of the existing cases take tax authorities as the core subject, and less explore the path of external subjects such as universities and communities to participate in the dissemination of fiscal and taxation information. This also leaves research space for the study of how professional fiscal and taxation knowledge spreads outside the traditional tax service system.

2.2. Government New Media Communication Research

Government new media has become an important carrier of public information dissemination. The academic community has carried out a lot of research on topics such as digital government and public service publicity. Qin Lixing and Li Rui took the release of WeChat public account in Shanghai as a case, discussed the relationship between new government media and digital government transformation with the help of multi-center collaborative governance theory, and emphasized the value of multi-party participation of government agencies, platforms, enterprises and the public [4].

Other studies focus on content production and audience feedback. Liu Nijie takes the government short video of Xiamen Radio and Television Group as the research object, discusses the ‘cross-border communication’ of government short video from the topic selection, narrative and presentation mode, and emphasizes the importance of user-oriented topic selection, emotional resonance and personalized narrative [5]. Taking the live broadcast interaction of Douyin anti-fraud police ‘Lao Chen’ as a case, Du Jie uses the interactive ritual chain and two-level communication theory to analyze the characteristics of government live broadcast communication, and proposes that real-time interaction can expand the scope of government information dissemination by building common attention and enhancing participation [6].

The above research explains the internal logic of short video and live broadcast becoming government communication tools. However, fiscal and taxation information has its particularity: cultural tourism and anti-fraud propaganda can often rely on simple information and visual expression to achieve communication; fiscal and taxation policies require the audience to understand professional terms, applicable conditions, and procedures in order to truly use the policy. Therefore, the mature communication mode in other public service fields cannot be directly copied, and it is necessary to adjust the adaptation according to the characteristics of fiscal and taxation content and audience characteristics.

2.3. Public Policy Communication Research

Public policy communication research provides another important analysis perspective. Taking Chengdu’s garbage classification policy as an example, Dong Miaofei analyzes the discourse strategy, release mode and content classification of government new media [7]. Taking the cultivated land protection policy of Yicheng City as the object, Zhao Yun carried out research on the subject, content, mode and audience of communication, and evaluated the communication effect with the help of cognitive attitude behavior model [8]. The study found that the professional authority of the communication subject, the attraction and frequency of the communication mode, the accessibility and practicability of the communication content all have a positive effect on the communication effect.

Chen Jingbing and others discussed the path of precise communication, interactive participation and

multimedia presentation in digital rule of law education [9]. The above research shows that the effect of policy communication depends not only on the policy text itself, but also on the subject of policy interpretation, the form of presentation, the channel of audience questioning, and the convenience of content acquisition.

However, there are still differences between the existing research and the dissemination of fiscal and taxation information. Fiscal and taxation policies contain a large number of professional terms, detailed conditions, and related to specific economic and administrative processes. The audience not only needs the general knowledge of the policy, but also needs to correspond the policy to its own reality. The relevant discussion on this issue in the context of Hainan Free Trade Port is still limited.

2.4. Research Gaps and Research Contributions

Based on the above literature, it can be seen that the research in the field of finance and taxation focuses on policy design, tax publicity and tax service; the research in the field of communication pays more attention to the dissemination of general government information and public service policies, and the special research on the interpretation of fiscal and taxation policies is relatively insufficient.

The Hainan Free Trade Port provides a typical research scenario for this problem. The existing research on free trade ports focuses on tax system design, preferential policies and customs supervision, and there is still little systematic discussion on the dissemination of fiscal and taxation information. The research focus is not only to sort out the policy itself, but also to pay attention to how the policy is transmitted to the social subjects in need.

This paper takes the practice of university participation as the research entry point. College teachers and students participate in community preaching and online live broadcast, forming a communication scene different from the traditional tax authorities 'leading mode'. Through this case, we can observe how professional knowledge completes translation, how online and offline channels work together, and how audience feedback feeds back the follow-up communication work.

This paper also examines the multiple roles of tax authorities, universities, communities, and media platforms: tax authorities output authoritative policy information; universities output professional knowledge and human resources; community to achieve close contact with residents; the media platform provides technical and distribution support. Multi-subject coordination has more advantages than single subject to carry out fiscal and taxation information dissemination.

3. Theoretical Basis and Analytical Framework

Fiscal and taxation information is not directly transmitted from policy documents to the hands of the audience. Between the two, someone needs to interpret the information, choose the appropriate presentation, and respond to the audience's questions. This paper uses three theoretical perspectives to analyze the whole process of communication: communication 5W theory, cognitive attitude behavior model, and multi-center collaborative governance theory. Combined with the case, four communication mechanisms are extracted: policy language translation, online and offline integration, interactive feedback, and multi-agent collaboration.

The 5W theory includes five elements: communicator, message, media, audience and effect. The fiscal and taxation information was originally designed for professional administrative scenes, and the audience often did not have a corresponding professional background. The policy text itself is accurate, but not necessarily easy to understand. The practical focus of the accounting school is to transform the professional policy language into questions, cases and explanations that are easier for the general audience to understand.

The choice of communication channels is also critical. The offline activities of the community can realize face-to-face communication between teachers, students and residents, and are suitable for dealing with questions that are highly related to personal reality; the live broadcast is for the online audience, and the audience can ask questions in real time during the explanation process. The two channels are not competing with each other, and their value depends on the type of audience and the type of information to be transmitted.

The cognitive attitude behavior model can explain another important logic in the case: understanding policies is not equal to understanding policies, and understanding policies is not equal to using policies. Live questioning, follow-up consultation, and continuous communication in online communities can help the

audience complete the process of cognition to acceptance, and even behavior transformation. The model is mainly used to analyze how communication moves from policy awareness to understanding, acceptance and potential behavior change.

The multi-center collaborative governance theory incorporates various participants into the analysis framework. The tax department has authoritative professional policy information; colleges and universities have professional knowledge of teachers, students and disciplines; the community is close to the residents and provides offline communication scenes; media platforms can provide support for content production and distribution [4]. The resource endowments of all parties are different, which is the value of collaborative cooperation.

The four mechanisms discussed below are all from practical observation: the policy language translation mechanism solves the difficulty of understanding professional policy information; online and offline integration touch mechanism to achieve community activities and live linkage; the interactive feedback mechanism ensures the continuous communication after the initial information output; the multi-agent collaborative communication mechanism explains how different participants contribute differentiated resources. The four mechanisms together constitute the core framework for analyzing the practice of universities.⁴ Practical Dilemmas in the Communication of Fiscal and Tax Information in the Hainan FTP

4. The Realistic Dilemma of Fiscal and Taxation Information Dissemination in Hainan Free Trade Port

4.1. Fiscal and Taxation Information Is Highly Professional, and the Understanding Threshold Is High

The fiscal and taxation policy system of Hainan Free Trade Port covers many fields such as enterprise income tax, personal income tax, tariff, duty-free shopping, etc., and there are a large number of professional terms and detailed applicable conditions. Expressions such as “substantive operation”, “encouraging industries”, “actual tax burden”, “positive list” and “negative list” are difficult to understand for ordinary people who do not have a professional background in finance and taxation.

At the same time, some fiscal and taxation rules of Hainan Free Trade Port are different from those of the mainland, and some policies will be dynamically adjusted. Ordinary residents and business entities in the network to retrieve the old version of the interpretation, but also can not solve the current practical problems.

Therefore, the problem is not the lack of access to information. Even if the original policy text is found, it is still difficult for the audience to grasp the policy meaning in the real scene. Fiscal and taxation policies need rigorous legal and administrative expression, but this rigor will widen the distance between policy texts and ordinary audiences. When the audience cannot understand the key concepts and applicable conditions, the communication often stops at ‘seeing the policy’, and it is difficult to reach the stage of understanding and application.

4.2. Fragmentation of Communication Channels

Fiscal and taxation information can be obtained through various channels such as the tax official website, WeChat public number, 12366 tax service hotline, electronic tax bureau, government new media, tax service hall, and community bulletin board. On the surface, there are sufficient ways to obtain information, but there is a lack of effective linkage between channels.

The official website of the government releases the original policy text, and the public number provides popular interpretation; the short video platform introduces policy clips in a few minutes; the offline activities answer residents ‘questions’. All kinds of channels have their own value, but the audience often need to jump back and forth between multiple channels in order to fully understand a policy. The content of some channels is repeated, and the interpretation content needed by some audiences cannot be found in the channels of initial contact.

For example, the audience brushes a short video of tax incentives, which can attract the attention of the audience. However, if you want to verify the policy conditions, you also need to consult the complete policy text, and then consult the individual’s specific situation from the tax channel. The number of channels is sufficient, but there is a lack of a coherent path from initial knowledge, to deep understanding, and then to consulting

4.3. *One-Way Propagation, Lack of Feedback Closed-Loop*

A large amount of fiscal and taxation information is still dominated by one-way output. The official website, public number, policy tweet and short video can complete the information push, but if the audience wants to ask questions according to their own situation, they often need to find another consultation channel.

The 12,366 hotline and the tax hall can provide consulting services, but due to service capacity, time constraints, the coverage is limited. Although the comment area of WeChat and short video platform provides interactive opportunities, the questions may not be able to get timely and detailed answers. The advantage of the live broadcast is that the audience can ask questions in real time during the explanation process, the speaker responds immediately, and one audience's questions can also serve other viewers.

However, live broadcast has not yet become a common way of fiscal and taxation information dissemination, resulting in a gap between information output and subsequent communication. The audience may understand the general content of the policy, but there are still doubts in the face of their own reality; lack of convenient questioning channels, the communication process will be prematurely terminated.

4.4. *The Main Body of Communication Is Limited, and There Are Shortcomings in Communication Ability*

The tax department is the main body of responsibility for the dissemination of fiscal and taxation information. Policy interpretation requires authority and accuracy, and the role of the tax department is irreplaceable. However, it is difficult to fully tap the resource advantages of other subjects by relying solely on the tax authorities to build a communication system.

Universities, communities and media institutions can play a differentiated role: universities provide teachers, students and professional knowledge; the community is close to the residents and provides familiar offline communication scenes; media platforms can transform information into content that is easy to distribute and disseminate. However, in the current fiscal and taxation information dissemination system, the participation of the above subjects is still limited.

In addition, there are also deficiencies in the evaluation of communication effects. Statistics on the number of tweets posted and the number of events organized can only reflect the workload of publicity and cannot reflect the real cognitive changes of the audience. It is difficult to judge whether the audience understands the policy, accepts the interpretation, and applies the policy in practice. The evaluation of communication effect can not only look at the total amount of information output, but also need to pay attention to the changes after the audience receives.

5. **Innovation in Fiscal and Tax Information Communication Mechanisms in the Converged Media Era**

5.1. *Policy Language Translation Mechanism*

The important work of university practice is to change the expression form of policy information. The policy text itself remains unchanged, changing the way of audience-oriented delivery.

The important idea of practice is to start from the real concerns of the public. For example, I work in Hainan, can I pay less personal income tax? What taxes and fees should be paid to start small and micro enterprises? Such questions close to real life are more convenient for the audience to establish an understanding entry point than the provisions of policy documents.

When the policy contains multiple applicable conditions, case examples are very effective. For example, set a hypothetical case of a programmer working in Hainan to demonstrate the difference in tax burden under different income levels. Do not explain professional terms in isolation, but show how to implement the policy in combination with specific scenarios.

The content of communication will also be adjusted differently according to the audience. Community residents focus on personal income tax, social security, and island tax exemption; enterprise financial personnel need to have an in-depth understanding of corporate income tax incentives, R & D expenses plus deductions; the student group pays more attention to tax knowledge related to entrepreneurship and employment.

The 5W theory plays a role here: information cannot be directly copied from the policy text to all audiences,

and must be interpreted in combination with the characteristics of the audience. A clear and popular interpretation helps the audience to move from preliminary knowledge to in-depth understanding, and this mechanism also echoes the cognitive attitude behavior model.

5.2. Online and Offline Fusion Touch Mechanism

The combination of community preaching and online live broadcasting in colleges and universities is not two independent propaganda activities. The two types of channels bear different functions, and information can flow between channels.

In terms of offline activities, each semester, students walk into several community parks in Haikou, set up consultation points, issue publicity manuals, and communicate with residents face-to-face. The advantage of this scenario is that residents can directly state their own real problems, do not need to describe the problem in the comment area, and do not need to retrieve professional policy terms by themselves.

At the same time, colleges and universities rely on official accounts to carry out monthly fiscal and taxation policy live broadcasts, with the participation of teachers and students. Teachers are responsible for policy interpretation and professional quality control, and students are responsible for case presentation, process explanation and comment area interaction. After the live broadcast, the excerpts are clipped into short videos, which are distributed twice on the WeChat and short video platforms.

There is a linkage between the two types of channels: the problems collected by community activities can become the topic of subsequent live broadcasts; live content can also cover people who are not able to participate in offline activities. Compared with the end of offline activities, this model forms a stronger continuity of communication.

There are differences in the preferences of different audiences: some community residents are more willing to consult face-to-face; young audiences are more accustomed to online platforms. Online and offline communication is not simply copying the same set of activities, but complementing each other.

5.3. Interactive Feedback Mechanism

Live broadcast has the ability of real-time interaction that policy tweets and ordinary short videos are difficult to achieve. The audience can ask questions during the explanation process, and the speaker can respond immediately without waiting for the next round of communication cycle.

Common problems can be explained to all the audience; too personalized problems can be followed up after the end of the live broadcast. After the live broadcast, the audience with further consultation needs can enter the fiscal and taxation consultation WeChat group, and the teachers and excellent students take turns to answer questions.

Feedback is not limited to online. Questions collected by community preaching can be included in live broadcast preparation; the offline activities can also collect a new round of problems and form a cycle.

This process is in line with the cognitive attitude behavior model: interaction helps the audience check whether their own understanding is accurate, and continuous consultation also promotes some audiences to move from understanding policies to practical application. The 5W theory is also applicable, but at this time, the communication is no longer a one-way output of the communicator, and the audience feedback will affect the subsequent communication content.

5.4. Multi-Stakeholder Collaborative Communication Mechanism

The School of Accounting has established partnerships with community neighborhood committees and tax authorities. Staff members from the tax authorities are invited to participate in selected livestreams, while communities coordinate with the university to determine the timing and locations of the outreach sessions. Different entities are involved in the communication process, but they assume differentiated roles rather than performing identical tasks.

Tax authorities provide authoritative policy interpretations; universities contribute specialized knowledge, faculty, student resources, and channels to reach young audiences; communities maintain close ties with

residents and provide offline communication scenarios; and media platforms offer support for content production and distribution [5].

The university acts as a connecting node for various resources. Authoritative policies from the tax authorities are translated into expressions that are more easily understood by residents and students; questions collected from the public by the communities feed back into the topic selection for subsequent communication; and media platforms facilitate the secondary distribution of content.

The core of collaboration does not lie in the sheer number of participating institutions, but rather in each party leveraging its differentiated value. The complementarity of professional authority, communication capabilities, community access channels, and technological distribution support constitutes the practical essence of multi-stakeholder collaboration in this case.

6. Practical Feedback and Analysis of Communication Effectiveness

The analysis in this paper is primarily based on activity logs, livestream backend data, participant feedback, and field observations. While these materials can describe the communication process and observe certain changes brought about by the practice, they are insufficient to prove a strict causal relationship between the communication methods and the outcomes. Therefore, the conclusions of this paper are mainly drawn from case observations.

Current livestream records and field observations indicate active audience engagement. Viewers can ask questions during the livestream, and the speaker responds in real time. Selected clips from the livestreams are edited into short videos and redistributed via WeChat and short video platforms, allowing the original content to reach a broader audience.

Offline activities provide another type of insight. Face-to-face communication between students and residents enables the collection of practical, real-world questions that rarely appear in online comment sections, most of which are closely tied to individuals' specific circumstances. After participating in community events or watching livestreams, some audience members further inquire about tax filing procedures and tax incentive policies. These observations demonstrate that this integrated model can make communication more continuous and more accessible to the target audience.

At the same time, the existing evidence must be interpreted with caution. Most of the data is derived from activity logs and participatory observation, with limited systematic questionnaires and quantitative analysis, making the evaluation of communication effectiveness predominantly qualitative. Although the practical activities are being carried out continuously, there is still a lack of systematic longitudinal data to evaluate their long-term impact.

Furthermore, it is difficult for the university to observe behavioral changes in the audience after the communication concludes. For instance, it is challenging to track how many residents completed their individual income tax reconciliation or applied for tax incentives after participating in the activities. There is also room for improvement in multi-stakeholder collaboration, as the in-depth and sustained participation of tax authorities, media organizations, and communities needs to be further strengthened.

These limitations indicate that while this case can illustrate how the communication model operates and what phenomena are observed in practice, it is not yet sufficient to prove measurable, long-term behavioral changes. This case serves more as an exploratory communication practice, providing a practical reference for future research.

7. Conclusions and Recommendations

The practical case of the School of Accounting reveals an easily overlooked reality in the communication of fiscal and tax information in the Hainan Free Trade Port (FTP): while official channels provide access to policies, access does not equate to comprehension. The gap between specialized policy language and the general public's everyday understanding is a significant source of communication dilemmas.

The case study highlights the critical importance of policy interpretation. While fiscal and tax policies must employ rigorous and professional terminology, these terms often present comprehension barriers for residents, students, and small or micro-enterprise operators. Translating policy clauses into real-world questions, utilizing

concrete case studies, and tailoring content to specific audiences can effectively lower the threshold for understanding. Here, “translation” does not mean altering the policies themselves; rather, it involves interpreting the same set of policies in a manner that better aligns with the practical concerns of the target audience.

The model combining community outreach with online livestreaming demonstrates significant practical value, as these two channels can complement each other. Offline face-to-face interactions facilitate the discussion of personalized issues and capture the genuine concerns of residents. Livestreaming expands the reach, allowing audiences to watch and interact without being physically present. Furthermore, the two channels can operate in synergy: questions collected from the community can be transformed into livestream topics, while online interpretations can extend and sustain the communication impact of offline events.

The participation of universities adds a new dimension to the communication process. Faculty and students cannot and should not attempt to replace tax authorities. Teachers ensure the professional accuracy of policy interpretations, while students leverage their communication skills and strengths in presenting case studies, and they are better positioned to reach younger demographics. This combination can effectively bridge the gap between specialized policy information and mass communication.

The case also highlights the value of multi-stakeholder collaboration. Tax authorities, universities, communities, and media platforms possess distinct resources and responsibilities: tax authorities provide authoritative and specialized information; universities contribute knowledge and human resources; communities offer channels to reach residents and offline scenarios; and media platforms handle content distribution. Integrating these diverse resources makes the communication process much more flexible than when undertaken by a single entity.

Future practices can be further optimized in several aspects. A regular “FTP Fiscal and Tax Livestream” could be established to transform livestreaming from an occasional event into a sustained communication project. Additionally, a comprehensive resource repository for fiscal and tax communication could be built to house policy interpretation drafts, livestream scripts, short videos, visual materials, and practical case studies, facilitating the rapid reuse of content following policy updates.

Universities can further build dedicated fiscal and tax communication teams comprising faculty and students, integrating communication skills into fiscal and tax professional education. Tax experts and media professionals can be invited as mentors when appropriate to help students balance professional accuracy with effective expression. Furthermore, introducing simplified feedback tools to record frequently asked questions, participation rates, and subsequent demands can help accumulate data to provide a solid foundation for evaluating future communication effectiveness.

This case also leaves several issues open for further research. Future studies could conduct more systematic audience surveys to explore the changes in audience cognition, attitudes, and behaviors brought about by the communication efforts. Longitudinal tracking studies could be carried out to observe whether university-led communication activities can cultivate a stable audience base and establish a recognized communication brand. Additionally, comparing different universities, communities, and communication models could help identify the optimal pathways tailored to different audiences. While new technologies such as AI customer service, personalized content pushing, and multilingual communication hold significant application potential, their actual effectiveness in the context of fiscal and tax information communication still requires practical validation.

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