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Students' Academic Achievement for Taxation Courses – A Comparative Study

Saunah Zainon¹, Syahrul Ahmar Ahmad² and Siti Masnah Saringat³

¹Associate Professor, Faculty of Accountancy,
UiTM Cawangan Johor
Segamat Campus, Johor
sauna509@johor.uitm.edu.my

²Senior Lecturer, Faculty of Accountancy,
UiTM Cawangan Johor
Segamat Campus, Johor
syahrul.ahmar@johor.uitm.edu.my

³Senior Lecturer, Faculty of Accountancy,
UiTM Cawangan Johor
Segamat Campus, Johor
sitima067@johor.uitm.edu.my

Abstract

Accounting education is a discipline, profession and platform for academicians as educators and researchers to conduct various studies on students' academic achievement. Various courses offered in the field of accounting, such as financial reporting, management accounting, auditing and taxation. The taxation course is specifically evolving in response to changes in economy, budgets, environment and the needs of the stakeholders. In line with these changes, accounting educators continue to refine the content of the taxation course through curriculum review to reflect the most current and relevant needs of the stakeholders. Taxation courses at under graduate levels basically involve two major streams: individual taxation and corporate taxation. The content delivery of these taxation courses are merely in the form of lectures, tutorials and other means of conveyances such as presentations and assignments. Various ways of teaching delivery methods enable rewarding and exciting teaching and learning environment of the taxation courses, which results in an improvement of the students' academic achievement. As such, this study asserts to determine if there is any difference in the students' academic achievement for taxation courses with the two different streams of an individual taxation and corporate taxation for two groups of students. The students' academic achievement of their final semester of grade point average and the taxation courses grades were extracted from their academic records for data analysis. The independent t-test results found that there is a no significant difference between the two groups of students for an individual taxation course, whilst there is a significant difference for corporate taxation course for the two groups of students.

Keywords: Academic achievement, Accounting education, Comparative study, Taxation.

1. Introduction

Tax scholars such as Sommerfeld (1966) and Barjoiyai (1992) had long called for tax education to be incorporated in all disciplines in all higher learning institutions. Tax education is important for all individuals as it is regarded as a universal knowledge that every responsible citizen need to be knowledgeable at (Palil, Md Akir and Wan Ahmad, 2013). By equipping individuals with sufficient taxation knowledge allows them to become educated taxpayers in the aspect of tax planning, tax laws, tax consultation and the likes.

This is also among the program outcomes that the Diploma in Accountancy (DIA) program in Universiti Teknologi MARA (UiTM) would like to achieve. The two and a half-year DIA program require their accounting students to sit for their *Taxation 1 - Individual Taxation* and *Taxation 2 - Corporate Taxation* courses during their fourth and fifth semester of study. The program outcomes for these two courses stipulate that the accounting students should possess various technical knowledge and skills on matters pertaining to individual and corporate tax.

Taxation 1 and Taxation 2 courses are core accounting courses for DIA program which would require a passing grade of a minimum of C grade (or a 2.00 out of 4.00 grade point). Students who fail to achieve this minimum grade will have to repeat the courses up to a maximum of three times each or else they would have to be withdrawn from the DIA program. It has been observed that some DIA students prefer to defer their enrollment in these taxation courses when they are struggling to pass other core accounting courses such as financial accounting and reporting. As such, the objective of the present study is to examine whether there is any difference in DIA students' academic achievement who have sat for their Taxation 1 and Taxation 2 courses.

Thus far, this paper has described the current state of enrollment in taxation courses at the university by DIA students. In the next section, a deeper understanding of the issue in relations to the objective of the study will be considered by means of reviewing previous literatures on the said subject matter.

2. Review of Literature

The process of learning cannot be taken lightly as it involves a number of attributes including passion, interest and the gravity of importance in acquiring the knowledge for individual's development and advancement. Honey and Mumford (1992) suggested that learning exists when someone can do something that he could not do before. In order to examine aspects of students' learning approaches, some argues that students are able to learn effectively through the use of effective learning techniques that could help students achieve their learning goals (Dunlosky, Rawson, Marsh, Nathan, & Willingham, 2013). Several studies have then been conducted to address various aspects of learning. These include examination on the teaching approaches, the use of computers as well as the effect of visual aids and instructional media on students' academic achievement (see Ogilby, 2000; Abraham, 1987; Nouri & Shahid, 2008). The results of these studies were often mixed. Beets and Lobingier (2001) found no differences in students' academic

achievement using computerized instructional media, while Nouri and Shahid (2008) indicated that students have significant understanding when a lecturer uses visual aids such as a PowerPoint Presentation in their lectures. In a more recent study, Chiang, Nouri and Samatha (2014) revealed that differences in the teaching approaches (traditional versus user) in introductory financial accounting did not affect students' academic achievement in finance course. However, they also found that the students' past achievement in macroeconomics, statistics and GPA prior taking the finance course affect the students' academic achievement in a finance course. In supporting the use of GPA, Lyons and Bandura (2017) argue that GPA is useful in predicting skill performance and success on a job.

As far as final examinations are the main concern, on-going assessments (such as assignments, quizzes, and tests) also affect students' academic achievement. Elikai and

Baker (1988) stated that quizzes are worth a significant part of a particular course grade, because it can enhance students' academic achievement in accounting. Likewise, Almer, Jones and Moeckel (1998) showed that a student's score in introductory accounting based on essay quizzes was higher than one-minute paper quizzes. Similarly, Brink (2013) showed that utilizing both pre and post lecture quizzes can lead to sufficient time of students' preparation which in return leads to significant achievement in their academic grades. The increased of students' preparation time can be enhanced through students' participation during class discussions. This may then resulted in more efficient and effective use of lecture time which resulted in a significant enhancement in students' academic achievements on their accounting courses and subsequent examinations.

In addition, there are some other factors such as the length of a semester which also plays an important role in students' academic achievement. There are traditional length of semester for fourteen-week of study and an intensive course of five weeks of study. Austin and Gustafson (2006) using a database of 45,000 observations found that students who took intensive courses of four weeks had higher grades than those who took traditional sixteen-week semester courses. Students taking intensive courses may perform better since intensive courses are in condensed and compressed format. They will be more focus because they can concentrate more on the courses taken during intensive due to only maximum two courses registered (maximum only two courses are allowed for intensive course registration).

Apart from instructional media used by the instructors during teaching and learning process, together with the effect of on-going assessment and the length of semesters on the students' academic achievement, other factors of students' attributes, students' efforts, abilities and traits also impacted on the students' academic achievement (Tailab, 2013). Weinstein (1999) who examined students' attitudes toward accounting found that the students' positive perception of introductory accounting improved their performance in accounting (Weinstein, 1999). In contrast, Atieh (1997) showed that students from Saudi Arabian had a negative attitude toward accounting because they consider accounting as a difficult subject. In a different study, Fallan (2006) discovered that students who majors in accounting and taxation, auditing, economics and finance are associated with the personality type of sensing and judging, and preferred traditional lectures compared to problem based learning (PBL). The above review of literature indicates that there

are various factors may have some degree of association with the students' academic achievement.

As such, the DIA program has been structured carefully and purposefully to fulfill the requirements of potential employers in the field of accountancy for the workforce of this country. As such, accounting students should fulfill the required course requirements to help them further in their accounting careers.

3. Methodology and Results

The objective of this study is to examine differences in the DIA students' academic achievement in *Taxation 1- Individual Taxation* and *Taxation 2 – Corporate Taxation* courses. To evaluate such differences, this study uses secondary data of students' examination result in *Taxation 1* and *Taxation 2* courses for DIA program at UiTM Johor. This data was based on a population of a final year undergraduate students who had enrolled in both *Taxation 1* course (in fourth semester) and *Taxation 2* course (in fifth semester) for October 2016 and March 2017 examination, respectively. Of the 57 students, three students were excluded from this study because they had not taken the *Taxation 2* course for March 2017 examination, resulted in 54 students as the final sample in this study.

The data was in the form of grades from A+ to F in the respective taxation course. Therefore, a content analysis method was employed to extract the data. Content analysis is a method of analyzing written, verbal or visual data (Cole, 1988). The data was for taxation grades are as follows: A+ and A for 4.00; A- for 3.67; B+ for 3.33; B for 3.00; B- for 2.67; C+ for 2.33; C for 2.00; C- for 1.67; D+ for 1.33; D for 1.00; E for 0.67 and finally F for 0.00. For example, the grade of 'A-' represents 3.67. The Grade Point Average (GPA) is in the range of 0.00 to 4.00. Students who earn the GPA of 2.00 and above indicates that they have passed the respective course, while a GPA below than 2.00 represents students who have failed the respective course. It means a higher GPA indicates a student with better academic performance in a course.

The data was analyzed using descriptive and *t-test* statistics. *T-test* was used to cater for the analysis of differences of students' achievement in *Taxation 1* and *Taxation 2*. For this reason, the students were divided into two groups, that is Group A and Group B, because they were registered in different class that had different timetable, different classroom environment and were taught by different lecturers during each taxation course. To conclude whether there is a statistical significant difference in the mean of students' achievement between both groups, this study uses the significance level of 0.05 ($p < 0.05$).

3.1 Respondents' Profile

Table 1 shows the frequency distribution of the students in this study. The students are in the range of age between 19 to 20 years old. In panel A, of the 54 students, six students are male (11%), whereas 89% are female students. As indicated in panel B, 46% of these students (25) are from Group A, while the remaining 42% (29) are from Group B. Meanwhile, panel C and panel D show that the passing rate for *Taxation 1* is 98% and *Taxation 2* is 100% during the respective

semester.

Table 1 Students' Distribution

Panel A: Distribution by gender		
Gender	Numbers	Percentage (%)
Male	6	11
Female	48	89
Total	54	100
Panel B: Distribution by group		
Group	Numbers	Percentage (%)
A	25	46
B	29	54
Total	54	100
Panel C: Distribution by passing rate in Taxation 1		
Pass	53	98.1
Fail	1	1.9
Total	54	100
Panel C: Distribution by passing rate in Taxation 2		
Pass	54	100
Fail	0	0
Total	54	100

3.2 Analysis of Findings

Table 2 reports an analysis on the GPA of the sample students for each Taxation 1 and Taxation 2 course.

Table 2 Analysis of GPA

Range of GPA	Taxation 1		Taxation 2	
	Numbers	Percentage (%)	Numbers	Percentage (%)
Above 3.50	3	5.6	4	7.4
3.00 – 3.49	28	51.9	31	57.4
2.50 – 2.99	11	20.4	14	25.9
2.00 – 2.49	11	20.4	5	9.3
1.50 – 1.99	0	0	0	0
1.00 – 1.49	1	1.7	0	0
Total	54	100	54	100

The results indicate that the students' achievement in Taxation 2 is better than Taxation 1 because given the same sample of students, there is a higher percentage of student scored a

GPA of 3.00 and above in Taxation 2 (64.8%), as opposed to Taxation 1 (57.5%).

When the same sample students enrolled for Taxation 2 course, all of them passed the course. The majority of them obtained a GPA of 3.00 and above (64.8%), with four students had a GPA of above 3.50. The lowest GPA was in the range of 2.00 to 2.49 earned by five students. For Taxation 1 course, of the 54 students, the majority of students scored a range of GPA between 3.00 to 3.49 (51.9%). Only three students (5.6%) managed to obtain a GPA of 3.50 above for this program, while one student obtained the lowest GPA of 1.00.

Table 3 Results of t-tests for Taxation 1 by Group

	Group A			Group B			95% CI for Mean Difference	t	df
	M	SD	n	M	SD	n			
Taxation 1	2.4404	.50682	25	2.3559	.45473	29	.13086	.646	52

* $p < .05$ (Sig. 2-tailed)

Table 4 Results of t-tests for Taxation 2 by Group

	Group A			Group B			95% CI for Mean Difference	t	df
	M	SD	n	M	SD	n			
Taxation 2	2.8792	.51711	25	2.9200	.47706	29	.13535	.301*	52

* $p < .05$ (Sig. 2-tailed)

Table 3 and Table 4 present further analysis on whether the GPA for each course is different between two groups of students using the independent sample *t-test*. In Table 3, the result shows the mean GPA of Taxation 1 course. The mean GPA for Group A is 2.44, while the mean GPA for Group B is 2.35. However, the difference in the mean GPA of both groups for Taxation 1 course is statistically NOT significant ($p > 0.05$).

The mean GPA of Taxation 2 course in Table 4 depicts that the mean for Group A is 2.88 and Group B is 2.92. When the mean GPA of both groups are compared, the results show that the difference in the mean is statistically significant ($p < 0.05$).

The above findings indicate that while there is no significant difference in the mean of students' achievement between Group A and Group B during enrolling Taxation 1 course, the mean achievement for both groups in Taxation 2 course are significantly different. Some explanation for no difference during Taxation 1 could be due to this course was the first taxation course undertaken by the students during their DIA program. At this stage, since all students have no basic knowledge in taxation, it is possible that they may employ a similar learning style to grasp the fundamental of taxation. Over time, some of them may have familiarized themselves with the fundamental of taxation. At this stage, they may have some level of confident about their level of knowledge in taxation. Thus, they are able to plan their fourteen-week studies properly. Given this, together with differences in the timetable, class environment, and lecturers may explain why there is a significant difference between groups when enrolling for Taxation 2. However, this is

only a possible explanation for such difference since the purpose of this study is not to explain how differences between groups occur, but merely to examine whether differences between groups exist.

4. Conclusions

Among all the courses in accounting field, taxation courses have been one of the most rewarding. First, students who take the course usually have a higher interest level in this course because of its current information towards budgetary policy in Malaysia. The hands- on materials and hand-outs related to the course also make it interesting and help the students relate better to the course materials. It is also a fun course for the lecturers because there are so many ways in which the courses can be taught. At the end of the basic course in Taxation 1 for individuals, students should be able to prepare taxes for themselves, friends, and family members. Of course, the skill is valuable as an entry-level point in many public accounting firms. For example, students can obtain an internship with a public accounting firm attached to tax system. In turn, this real experience gives them a better platform in securing a full-time job with their future employers or improves their opportunities with another employer. Taxation 2 requires advanced thinking skills from the students as the course covers the aspects of Malaysia corporate taxation. With the basic knowledge that the students have gained in Taxation 1, the students should grasp the concepts and principles under the corporate tax easily. In addition of the students' hard effort and good attitude, their performance can be improved (Weinstein, 1999).

It is expected that the findings of this study would provide insights on studies related to taxation in accounting education. The findings of this study also contribute towards enhancing both the practical and theoretical aspects of taxation. It also provides inputs to the universities in developing and updating their curriculum review so as to be relevant in fulfilling the job market and other relevant stakeholders.

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