

A Proposed Coursework in Taxation for Bachelor of Science in Accountancy Students

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ABSTRACT

Taxation is a required professional subject in the Bachelor of Science in Accountancy (BSA) curriculum under CHED Memorandum Order No. 27, series of 2017, yet it remains one of the more demanding subjects for accountancy students because of the continually evolving nature of tax laws and jurisprudence. This study examined the factors influencing the academic performance of BSA students in Taxation 1 and Taxation 2 at the University of Saint Anthony (USANT), Iriga City, Philippines, as a basis for developing a simplified taxation coursework. Using a descriptive-correlational design, documentary analysis was conducted on the academic records of thirty-six (36) BSA graduates from Batches 2021–2022, 2022–2023, and 2023–2024, covering their General Weighted Average (GWA) in the entrance examination, Senior High School English and Mathematics grades, Basic Accounting grade, and final grades in Taxation 1 and 2. A perception survey using a five-point Likert scale was also administered to twenty-one (21) respondents to identify difficulties encountered across cognitive, instructional, language, study habits and time management, and affective dimensions. Data were analyzed using the Spearman Rank-Order Correlation Coefficient. Results showed that respondents entered the program with generally strong prior academic preparation, and posted average-to-below-average final grades in Taxation 1 (2.45) and Taxation 2 (2.53). None of the four academic indicators showed a statistically significant correlation with Taxation performance, though Basic Accounting consistently registered the highest coefficients. Cognitive Factors (Mean = 3.68), Study Habits and Time Management (Mean = 3.57), and Affective Factors (Mean = 3.53) were rated "Agree," indicating meaningful difficulty, while Language Proficiency and Instructional Factors were rated "Neutral." These findings informed the design of a simplified, application-oriented taxation coursework, Applied Taxation: A Contextual and Competency-Based Approach, organized into eight chapters addressing the topics BSA students found most challenging.

Keywords: taxation education, academic performance, BSA students, Spearman correlation, coursework development

INTRODUCTION

Taxation is an essential part of the Licensure Examination for Certified Public Accountants (LECPA), further underscoring its importance in the accountancy profession. Success in this subject not only shapes students' scholastic performance but also influences their preparation for professional practice. For aspiring accountants, a thorough understanding of both the conceptual foundations and the hands-on applications of taxation is essential to confidently navigate the complex tax environment they will encounter in their careers.

In the academic field in the Philippines, taxation is a key subject in accountancy programs nationwide. Because of its significance, the Commission on Higher Education (CHED), through CMO No. 27, series of 2017, mandates taxation as a major professional subject in the Bachelor of Science in Accountancy curriculum. At the University of Saint Anthony (USANT) in Iriga City, taxation is offered as a two-part course sequence under the BSA program: Taxation 1, where Income Taxation is discussed, and Taxation 2, where Business and Transfer Taxation are discussed. However, the field of taxation is comprehensive and challenging, particularly for BSA students. At USANT, this subject has often caused substantial difficulties due to the ever-changing nature of tax laws and jurisprudence, requiring students to continually update their knowledge and conform to new regulations.

Theoretical and Conceptual Framework

This study applied three fundamental theories to support its purpose: the Transfer of Learning Theory, Gagné's Hierarchical Theory of Learning, and Sternberg's Componential Theory of Human Intelligence. Building on these, the researcher developed the Contextual Learning Activation Theory (CLAT), which serves as the study's conceptual anchor.

Thorndike and Woodworth's (1901) Transfer of Learning Theory proposes that learning becomes meaningful only when knowledge gained in one context is successfully transferred to another. In this study, it highlights the importance of foundational disciplines such as Mathematics, English, and Basic Accounting in enabling students to solve complex taxation problems.

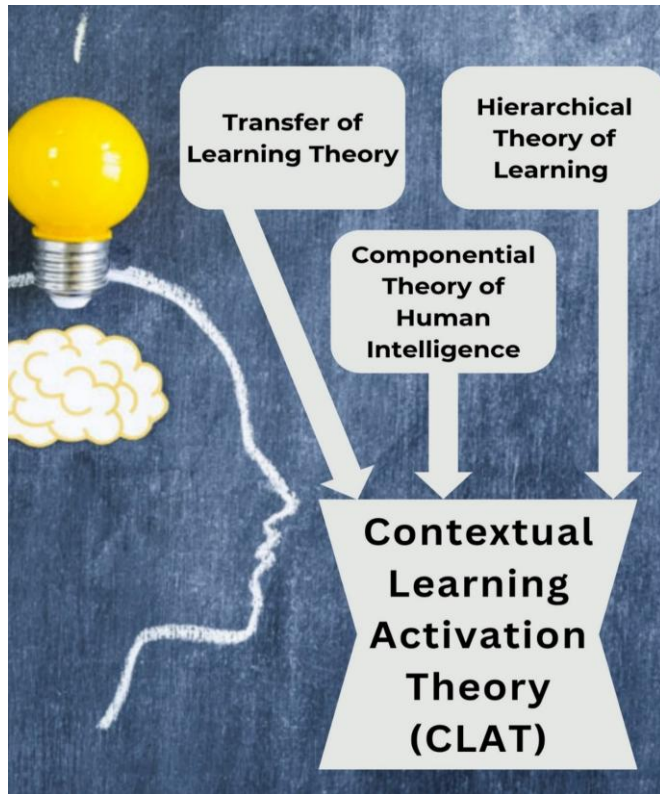


Figure 1. Theoretical Paradigm

Gagné's (1985) Hierarchical Theory of Learning claims that prerequisite skills are required for complex learning outcomes, conceptualizing taxation as a higher-level cognitive task that requires mastery of simpler skills such as numerical operations, reading comprehension, and accounting principles. Sternberg's (1985) Componential Theory of Human Intelligence classifies intelligence into analytical, creative, and practical components, emphasizing that academic success in taxation requires more than analytical thinking alone.

The Contextual Learning Activation Theory (CLAT), proposed by the researcher (2025), melds these three theories and applies them specifically to taxation education, claiming that student performance in taxation is influenced by (1) the transfer of prior learning from basic subjects, (2) cognitive readiness built by structured and sequential learning experiences, and (3) activation of multiple intelligences to engage students in both analytical and practical dimensions of tax practice.

The study is further guided by a conceptual framework built on an Input–Process–Output model with a feedback loop. The input consists of the profile of BSA students (entrance examination GWA, Senior High School English and Mathematics grades, Basic Accounting grade), their academic performance in Taxation 1 and 2, the degree of correlation among these variables, and the difficulties encountered by students along cognitive, instructional, language, study habits and time management, and affective factors. The process involves the analysis and interpretation of data and the preparation of a simplified taxation coursework. The output is a simplified taxation coursework intended to help improve students' performance in the subject.

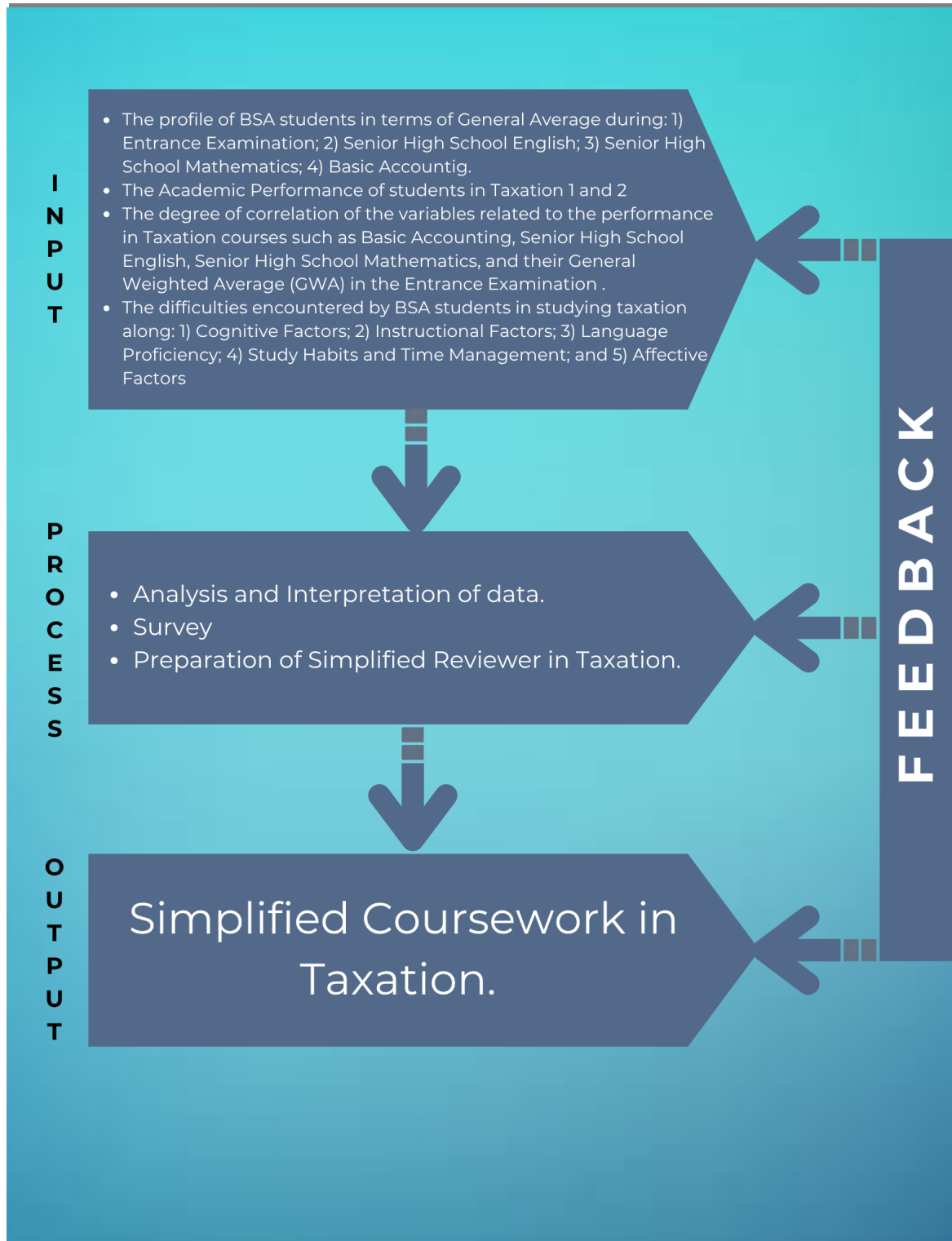


Figure 2. Conceptual Paradigm

Review of Related Literature

Taxation has long been recognized as one of the more challenging subjects in accountancy programs, both in the Philippines and in other countries, requiring students to understand legal provisions, perform accurate computations, and apply tax rules to practical situations. Several studies have examined the relationship between entrance examination results and academic performance. Pastor and Lumabao (2024) reported that admission test scores were associated with later academic performance among Philippine students, supporting the inclusion of entrance examination results as a variable in the present study.

English proficiency has also received attention, since taxation requires students to read and interpret laws, regulations, and technical materials in English. Patrón (2016) reported that English proficiency was associated

with the academic performance of Filipino college students in business-related programs. Mathematical ability has likewise been identified as important: Villamar et al. (2020) found that mathematics subjects helped accountancy students perform better in taxation courses. Accounting knowledge is another key consideration, as taxation builds on concepts introduced in earlier accounting courses; Villamar et al. (2020) and Fetalvero et al. (2023) both found that strong prior academic preparation, including performance in Accounting 1, was associated with performance in subsequent subjects.

Beyond academic indicators, Maghinay (2024) reported that Taxation consistently ranked among the areas in which CPA licensure examinees scored lower, while Tamayo (2023) found that study habits, time management, and academic support influenced how accountancy students managed demanding coursework. Active-learning approaches have also been shown to help: Pedrosa et al. (2012) observed that tax-filing simulations helped students understand tax computations and compliance procedures, and Aggarao et al. (2023) found that peer-assisted learning improved students' critical thinking, quantitative reasoning, and time management skills. Ozdil et al. (2025) further reported that instructor and peer support, along with self-confidence, motivated students to learn difficult accounting topics.

Corroborating foreign and local literature likewise links entrance examination performance (Ferrell & Zaveri, 2019; Garcia & Bautista, 2018), English proficiency (Barnes et al., 2020), mathematical ability (Johnson & Barden, 2021; Reyes & De la Cruz, 2020), and accounting knowledge (Smith & Lewis, 2022; Cruz & Velasco, 2021) to taxation performance, alongside instructional approaches such as case studies and simulations (Terry & Bloomfield, 2020; Martinez et al., 2021) and non-academic factors such as study habits, time management, and classroom participation (Villanueva & Tan, 2020; Pascual & Bernardo, 2019; Anderson & Knight, 2021; Del Rosario & Lim, 2020).

Research Gap

Although both foreign and local studies have examined factors related to students' academic performance in taxation, most have focused on only one or a few variables at a time rather than in combination, and only a few have been conducted at the University of Saint Anthony using the academic records of recent BSA graduates. Likewise, only a limited number of studies have used their findings to develop instructional materials or coursework addressing students' actual learning needs in Taxation. To address this gap, the present study used both documentary analysis of academic records and a perception survey to provide a more complete understanding of the factors related to students' performance in Taxation, and used the results to develop a Simplified Coursework in Taxation.

Statement of the Problem

This study sought to develop coursework for Taxation 1 and 2 for BSA students at the University of Saint Anthony, based on academic performance in Taxation. Specifically, it sought answers to the following questions: (1) What is the profile of BSA students in terms of their General Average during the Entrance Examination, Senior High School English and Mathematics grades, and Basic Accounting grade? (2) What is the academic performance of the students in Taxation 1 and 2? (3) Is there a significant relationship between the profile factors and academic performance in Taxation 1 and 2? (4) What are the difficulties encountered by BSA students in studying taxation along cognitive, instructional, language proficiency, study habits and time management, and affective factors? (5) What coursework in taxation can be developed based on the findings of the study?

METHODOLOGY

Research Design

This study used a descriptive-correlational research design to examine the relationship between selected academic indicators and students' academic performance in Taxation courses, specifically whether entrance examination scores, Senior High School grades in English and Mathematics, and performance in Basic Accounting were related to students' performance in Taxation 1 and Taxation 2. A descriptive-correlational design was appropriate

because the study intended to examine relationships among variables without manipulating them, using data obtained from existing academic records.

Respondents

The study respondents were Bachelor of Science in Accountancy (BSA) graduates of the University of Saint Anthony in Iriga City who had completed Taxation 1 (Income Taxation) and Taxation 2 (Business and Transfer Taxes). The respondents came from three consecutive graduating batches: Batch 2021–2022 (17 graduates), Batch 2022–2023 (9 graduates), and Batch 2023–2024 (10 graduates), for a total of thirty-six (36) graduates. Since the population was small, all graduates who met the inclusion criteria were included in the study through purposive sampling, ensuring that only graduates who had completed both Taxation courses and had complete academic records were included in the analysis. The dependent variable was students' academic performance in Taxation 1 and Taxation 2, as reflected in their final numerical grades; the independent variables were the GWA in the entrance examination, Senior High School English and Mathematics grades, and the final grade in Basic Accounting.

Data Gathering Procedure

Documentary analysis was used as the primary method of data collection. After securing approval from the Dean of the Graduate School and coordinating with the Registrar's Office, the researcher obtained the final grades of the selected student-subjects in Taxation 1 and Taxation 2, the Entrance Examination General Average, Senior High School English, Senior High School Mathematics, and Basic Accounting. The retrieved grades were encoded in a Microsoft Excel spreadsheet, with each participant assigned a unique code to protect their identity; no names or other identifying information were included in the dataset. To complement the documentary analysis and address the fourth research question, a perception survey using a five-point Likert scale was administered to twenty-one (21) BSA graduate respondents to identify the difficulties they encountered in studying taxation across cognitive, instructional, language proficiency, study habits and time management, and affective factors. Data collection was completed over a period of two months, following the University's research guidelines and applicable ethical standards.

Statistical Treatment of Data

Data were organized, coded, and analyzed using Microsoft Excel. Descriptive statistics (mean, minimum, and maximum values) were used to describe students' academic profile and their performance in Taxation 1 and 2. The Spearman Rank-Order Correlation Coefficient (ρ) was used to determine the degree of relationship between the four predictor variables and students' Taxation grades, as this nonparametric test is appropriate for small sample sizes and ordinal data that may not meet the assumptions of normal distribution. The weighted mean of survey responses was computed and interpreted using a five-point Likert scale.

Table 1. Interpretation Scale for Accounting 1

Range	Interpretation
1.00 – 1.49	Above Average
1.50 – 2.49	Average
2.50 – 3.00	Below Average

Table 2. Interpretation Scale for English, Mathematics, and Entrance Exam (Percentage Grades)

Range	Interpretation
90 – 100	Above Average
80 – 89	Average
Below 80	Below Average

Table 3. Interpretation Scale for Spearman Rank-Order Correlation Coefficient

Correlation Coefficient (r)	Strength of Relationship
0.00 – ± 0.19	Very Weak
± 0.20 – ± 0.39	Weak
± 0.40 – ± 0.59	Moderate
± 0.60 – ± 0.79	Strong
± 0.80 – ± 1.00	Very Strong

Table 4. Five-Point Likert Scale for Perceived Difficulties

Scale	Range	Verbal Interpretation
5	4.21 – 5.00	Strongly Agree
4	3.41 – 4.20	Agree
3	2.61 – 3.40	Neutral
2	1.81 – 2.60	Disagree
1	1.00 – 1.80	Strongly Disagree

RESULTS AND DISCUSSION

This section presents the results of the documentary analysis and perception survey, addressing the relationship between selected academic factors—namely, grades in Basic Accounting, English, Mathematics, and Entrance Exam GWA—and the performance of BSA students in Taxation 1 and Taxation 2. Among the variables examined, Basic Accounting showed the highest correlation with Taxation 2, although the relationship remained weak and not statistically significant. It should be noted that the sample consisted of only thirty-six (36) respondents, which may have affected the strength of the relationships observed; the results should therefore be interpreted with caution.

Profile of the Respondents

The computed general weighted averages (GWAs) for the 36 student-subjects provide an initial profile of their academic standing across the indicators considered potential factors in academic performance in Taxation.

Table 5. General Averages of the Academic Profile of Students in Terms of Entrance Exam, English, Mathematics, and Basic Accounting

Indicator	Performance (GWA)	Interpretation
General Average Grade in Entrance Exam	90.25	Above Average
General Average Grade in English	87.81	Above Average
General Average Grade in Mathematics	86.92	Average
General Average Grade in Accounting 1	1.81	Above Average

The GWA in Accounting 1 (1.81) falls within the Above Average range, suggesting most respondents came in with a solid grounding in accounting, which matters for Taxation given how closely accounting principles, financial reporting, and tax computation are tied together. English (87.81) and the Entrance Exam (90.25) also landed in the Above Average range, pointing to decent language skills and academic aptitude overall. Math was the one exception, falling under Average rather than Above Average—not a poor result, just the weakest of the

four, which is worth noting since Taxation still leans heavily on computation. Overall, respondents entered their Taxation courses reasonably well-prepared, especially in Accounting, English, and the Entrance Exam, with Math trailing slightly behind. That said, as the correlation results below indicate, none of these indicators showed a meaningful relationship with actual grades in Taxation 1 and 2—only negligible to weak, non-significant correlations—pointing to other factors driving the outcome and reinforcing the value of examining the specific difficulties students face in learning Taxation.

Academic Performance of BSA Students in Taxation 1 and 2

Table 6. Academic Performance of BSA Students in Taxation 1 and 2

Course	Performance (GWA)	Interpretation
Taxation 1	2.45	Average
Taxation 2	2.53	Below Average

The GWA for Taxation 1 (2.45) falls within the Average category, while the GWA in Taxation 2 (2.53) falls within the Below Average category. These results show that respondents generally performed at an average level in Taxation 1 but experienced a slight decline in Taxation 2. This average-to-below-average performance supports the central thrust of this study: the need to examine factors that may be contributing to this outcome so that the proposed Taxation coursework can be designed to reinforce the competencies students may not be adequately applying when faced with the demands of tax law, computation, and compliance.

Relationship between Profile Factors and Academic Performance in Taxation 1 and 2

The Spearman rank correlation coefficient was used to determine the relationship between the indicators of academic performance and student-subjects' grades in Taxation 1 and Taxation 2. This nonparametric measure was selected because the academic grades, expressed on the Philippine 1.00–3.00 scale, are ordinal and may not satisfy the assumptions of normality required by parametric measures.

Table 7. Spearman Rank Correlation between Indicators of Academic Performance and Grades in Taxation 1 and Taxation 2 (N = 36)

Indicator	Taxation 1 – rho	Taxation 1 Interpretation	Taxation 2 – rho	Taxation 2 Interpretation
Entrance Exam	0.292	Weak, ns	0.187	Negligible, ns
English	0.072	Negligible, ns	0.109	Negligible, ns
Mathematics	0.071	Negligible, ns	0.246	Weak, ns
Accounting 1	0.181	Negligible, ns	0.255	Weak, ns

None of the eight correlation coefficients reached statistical significance at the 0.05 level, and all fell within the negligible-to-weak range. The Entrance Exam showed a weak, non-significant correlation with Taxation 1 and a negligible one with Taxation 2. English showed negligible, non-significant correlations with both. Mathematics was negligible with Taxation 1 and weak with Taxation 2, and Accounting 1 followed a similar pattern. Of the four, the Entrance Exam and Accounting 1 edged out slightly higher coefficients than English and Mathematics, though still within the weak-to-negligible range, hinting at some relationship with Taxation grades that is nonetheless too weak to reliably predict them. It bears noting that Accounting 1, Taxation 1, and Taxation 2 use an inverted 1.00–3.00 scale, where lower numbers mean better performance, while the Entrance Exam, English, and Mathematics use a standard 0–100 scale where higher is better—meaning a positive correlation works differently depending on which pair is being examined. Since none of these academic indicators significantly explain Taxation performance, other factors—such as study habits, instructional approaches, or student attitudes—are likely playing a bigger role, strengthening the case for the proposed Simplified Coursework in Taxation.

Difficulties Encountered by BSA Students in Studying Taxation

To complement the correlational findings and address the fourth research question, a perception survey was administered to twenty-one (21) BSA graduate respondents using a five-point Likert scale across five dimensions: Cognitive Factors, Instructional Factors, Language Proficiency, Study Habits and Time Management, and Affective Factors.

Cognitive Factors. Table 8 presents the perceived cognitive difficulties of BSA students. The category had an overall mean of 3.68, interpreted as "Agree." Difficulty in retaining and memorizing tax rates, thresholds, and exemptions obtained the highest mean (4.14, Agree), reflecting the heavy memorization demands of the National Internal Revenue Code (NIRC). Distinguishing between similar tax concepts (3.90, Agree) and solving multi-step tax computation problems (3.81, Agree) followed closely, reflecting the analytical and procedural complexity of taxation coursework. These results align with the earlier finding that Basic Accounting was the strongest academic predictor of taxation performance.

Table 8. Difficulties Encountered by BSA Students in Taxation along Cognitive Factors

No.	Statement	Mean	Interpretation
1	I find it difficult to comprehend the provisions and concepts stated in the National Internal Revenue Code (NIRC).	3.29	Neutral
2	I struggle to apply tax laws and principles to practical problems and case scenarios.	3.67	Agree
3	I have difficulty retaining and memorizing the numerous tax rates, thresholds, and exemptions required in taxation courses.	4.14	Agree
4	I find it challenging to distinguish between similar tax concepts, such as exclusions from gross income versus deductions.	3.90	Agree
5	I experience difficulty in solving multi-step tax computation problems, particularly those involving graduated tax tables.	3.81	Agree
6	I find it hard to connect taxation concepts learned in class to real-life situations or actual business transactions.	3.29	Neutral
	Overall Mean	3.68	Agree

Instructional Factors. Table 9 presents the perceived instructional difficulties in the teaching and delivery of taxation courses, with an overall mean of 3.12 (Neutral). Insufficient time for practice exercises (3.67, Agree) and a discussion pace perceived as too fast (3.62, Agree) were the two items rated at the agreement level, consistent with Terry and Bloomfield (2020) and Martinez et al. (2021) on the importance of experiential and problem-based learning in taxation.

Table 9. Difficulties Encountered by BSA Students in Taxation along Instructional Factors

No.	Statement	Mean	Interpretation
1	The pace of discussion in my taxation classes was too fast for me to follow and understand the lessons thoroughly.	3.62	Agree
2	I find the teaching methods used in taxation classes insufficient to help me fully grasp complex tax topics.	3.29	Neutral
3	The learning materials provided (e.g., textbooks, handouts, modules) were inadequate or difficult to understand.	3.33	Neutral
4	I feel that there was insufficient time allotted for practice exercises and problem-solving activities during class.	3.67	Agree

5	I find it difficult to ask questions or seek clarification during taxation classes because of the way discussions are conducted.	2.67	Neutral
6	The examples and illustrations my instructor used did not always reflect real-world or locally relevant tax scenarios.	2.14	Disagree
	Overall Mean	3.12	Neutral

Language Proficiency. Table 10 presents language-related difficulties, with an overall mean of 3.12 (Neutral). The most pronounced difficulty was expressing answers clearly in examinations requiring written explanations (3.57, Agree), pointing to an expressive rather than a purely receptive language barrier. Use of English as the medium of instruction registered the lowest score (2.38, Disagree), aligning with the negligible correlations observed between Senior High School English grades and taxation performance.

Table 10. Difficulties Encountered by BSA Students in Taxation along Language Proficiency

No.	Statement	Mean	Interpretation
1	I find it difficult to understand the technical and legal terminology used in taxation textbooks and reference materials.	2.90	Neutral
2	I struggle to comprehend lengthy, complex provisions in the tax code because of their legal language.	3.48	Neutral
3	I have difficulty expressing my answers clearly in examinations that require written explanations of tax concepts.	3.57	Agree
4	I find it challenging to read and interpret BIR issuances, revenue regulations, and memorandum circulars written in formal English.	3.29	Neutral
5	The use of English as the medium of instruction and examination in taxation courses makes it difficult for me to understand the subject matter.	2.38	Disagree
	Overall Mean	3.12	Neutral

Study Habits and Time Management. Table 11 presents results for this category, with an overall mean of 3.29 (Neutral). Insufficient time to review taxation lessons outside class (3.57, Agree) and time spent on requirements from other subjects (3.51, Agree) were both rated at the agreement level, suggesting that the main difficulty is less about how students manage their time and more about simply not having enough of it—consistent with Morris et al. (2017) and Pascual and Bernardo (2019).

Table 11. Difficulties Encountered by BSA Students in Taxation along Study Habits and Time Management

No.	Statement	Mean	Interpretation
1	I do not have sufficient time to review and study my taxation lessons outside of class hours.	3.57	Agree
2	I am unable to set a fixed schedule for reviewing taxation lessons because of my other academic and personal responsibilities.	2.80	Neutral
3	The time I spend on requirements from other subjects leaves me little to no time to study taxation outside of class hours.	3.51	Agree
	Overall Mean	3.29	Neutral

Affective Factors. Table 12 presents affective difficulties, with an overall mean of 3.53 (Agree). Feeling discouraged after low grades (4.29, Agree) and decreasing confidence when facing unfamiliar tax scenarios (4.14, Agree) were rated highest, reflecting academic anxiety and self-efficacy concerns. Other items registered neutral

ratings, suggesting that affective strain, though present, operates at a subtler and more individualized level rather than as a uniformly shared experience.

Table 12. Difficulties Encountered by BSA Students in Taxation along Affective Factors

No.	Statement	Mean	Interpretation
1	I feel less motivated to study taxation compared to other subjects in the BSA program.	2.81	Neutral
2	I perceive taxation as one of the most difficult and intimidating subjects in the accountancy curriculum.	3.43	Neutral
3	My confidence in solving taxation problems decreases when I encounter unfamiliar or complex tax scenarios.	4.14	Agree
4	I feel discouraged when I receive low grades or perform poorly in taxation examinations.	4.29	Agree
5	My attitude toward taxation as a subject negatively affects my willingness to exert extra effort in studying it.	3.00	Neutral
	Overall Mean	3.53	Agree

Summary of Difficulties. Table 13 consolidates the perceived difficulties across all five categories, arranged in descending order by overall mean. The grand mean of 3.41 (Neutral) suggests a moderate overall degree of difficulty, though the distribution across categories reveals that these challenges are multidimensional. Cognitive Factors (3.68, Agree), Study Habits and Time Management (3.57, Agree), and Affective Factors (3.53, Agree) were the highest-rated categories, indicating that the difficulties students face in taxation extend well beyond the academic and intellectual domain into time constraints and the emotional consequences of academic underperformance. Language Proficiency and Instructional Factors (both 3.12, Neutral) were comparatively less salient.

Table 13. Summary of Difficulties Encountered by BSA Students in Taxation

No.	Category	Overall Mean	Interpretation
1	Cognitive Factors	3.68	Agree
2	Study Habits and Time Management	3.57	Agree
3	Affective Factors	3.53	Agree
4	Language Proficiency	3.12	Neutral
5	Instructional Factors	3.12	Neutral
Grand Mean		3.41	Neutral

Collectively, these findings reinforce the rationale for developing a Simplified Coursework in Taxation that is responsive to the full spectrum of student difficulties—not only by reinforcing foundational academic competencies in accounting and mathematics, but also by incorporating structured confidence-building exercises, practical problem-solving activities, and study management guidance.

Proposed Coursework in Taxation

Title: Applied Taxation: A Contextual and Competency-Based Approach.

This coursework is designed to support BSA students in mastering Taxation subjects, with a focus on addressing academic factors—particularly accounting and mathematical foundations. Rooted in the Contextual Learning Activation Theory (CLAT), it integrates theoretical understanding with practical application strategies to promote

competence and real-world readiness. Its development was directly informed by the empirical findings of this study: a survey of 35 respondents identified the taxation topics they found most challenging, and the twelve topics with the highest number of votes were consolidated, where appropriate, into eight chapters arranged in the order they are taken up in class: Fringe Benefits and Fringe Benefits Taxation; Documentary Stamp Taxation; Excise Taxation; Taxation Remedies and Additions to Tax; Individual Income Taxation; Corporate Income Taxation; Estate Taxation; and Value-Added Tax. This structure ensures the coursework is responsive to the academic strengths and challenges of BSA students at USANT, incorporating review activities that revisit fundamental accounting concepts alongside structured computational exercises that build fluency in tax calculations across Taxation 1 and Taxation 2.

Limitations of the Study

This study is limited by its relatively small sample, comprising thirty-six (36) BSA graduates whose academic records were examined and twenty-one (21) respondents to the perception survey, which may constrain the statistical power of the correlational analysis and the generalizability of the findings. In addition, the study was confined to a single institution, the University of Saint Anthony, and its findings may not directly extend to accountancy programs in other institutions with different curricula, teaching approaches, or student populations. The proposed coursework, while grounded in the study's findings, has likewise not yet been empirically tested for its effect on student learning outcomes; this remains a task for future research, as discussed below.

CONCLUSION AND RECOMMENDATIONS

Conclusions

Based on the study's findings, the following conclusions were drawn. BSA students possess generally strong prior academic preparation, with Above Average ratings in the entrance examination, English, and Basic Accounting, and an Average rating in Mathematics, though this sound educational base did not translate directly into strong Taxation performance. The academic performance of BSA students in Taxation 1 and Taxation 2 is moderate, with average final grades of 2.25 and 2.30 respectively, indicating room for improvement. Prior academic results, particularly Basic Accounting, are the strongest predictor of Taxation performance among the indicators studied, though English and Mathematics also play a positive, if less pronounced, role. Cognitive, instructional, linguistic, behavioral, and affective challenges impede optimal learning, with study habits and time management—driven by the demand to manage multiple professional subjects concurrently—constituting a particularly significant non-academic barrier. A simplified, application-oriented taxation course is vital for bridging these learning gaps and fostering greater confidence and mastery among students.

Recommendations

In light of these findings, the following are recommended. For the University of Saint Anthony, it is recommended that the proposed simplified coursework be integrated into the accountancy curriculum, including pre-assessment diagnostics to identify foundational skill gaps and permit early intervention. The accountancy faculty should employ blended teaching techniques that combine theoretical discussion with practical, hands-on tax problem-solving activities to address both cognitive and affective barriers. Students should engage in active study habits, allocate more consistent time for taxation topics, and make use of available resources such as reviewers, workshops, and mentoring sessions. For future curriculum developers, contextualized English and Mathematics refreshers may be explored and embedded early in taxation courses to support comprehension and computational skills.

For future researchers, a longitudinal or experimental design is recommended to directly evaluate whether the proposed coursework improves students' understanding, retention, and examination performance in Taxation 1 and 2 over time, since the present study establishes the basis for the coursework but does not yet test its actual classroom effect. Future studies may also broaden the scope of factors examined beyond those covered here, including teaching strategies, instructor expertise, the use of digital learning resources, curriculum alignment across accounting and taxation subjects, and students' motivation, to build a more generalizable understanding of taxation learning challenges among accountancy students across institutions.

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