

## Development of Personal Income Tax Achievement Using Skill Exercises within the Classroom in the Subject of Tax Law of Students in the Bachelor of Laws Program, School of Law and Politics, Suan Dusit University

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**Abstract:** Objective of this research is as follows: 1) To study the effectiveness of the personal income tax skill exercise 2) to develop personal income tax achievement. Tax Law Course Of students in the Bachelor of Laws Program School of Law and Politics Suan Dusit University 3) To compare the learning achievement between the pre- and post-study programs of the Bachelor of Laws students who were taught using an in-class skill training exercise. The sample group is the 4th year students of the Bachelor of Laws in studying A1 34 people enrolled in the tax law course Semester 1, academic year 2019, which tools used in this research It is a skill practice exercise within the classroom. The researcher will use statistics, percentage (Percentage), Mean (Mean), Standard Deviation and T-test. 1. The efficiency of the personal income tax skill training form (E1)/(E2) was 56.32 / 86.76 2. The effectiveness of the personal income tax calculation was 0.69, indicating that the students' knowledge increased by 69% from the States this gives students the skills to calculate personal income tax for better efficiency. 3. Academic achievement before and after study of students who study with the skill training form on the calculation of personal income tax There was a statistically significant difference at the 0.05 level of skill training, thus helping students develop their personal income tax education. It can be used as a guideline for the teaching development of the Bachelor of Laws program. School of Law and Politics Suan Dusit University to be more efficient..

**Keywords:** Personal income tax, Achievement, Using skill exercises

### 1. Introduction

National Education Act 1999, Section 22 states that the provision of education must be based on the principle that all learners have the ability to learn and develop themselves, and that learners are of the utmost importance in academic learning. On the legal side they must have good knowledge, skills and attitudes in the legal profession. At present, the business industry has expanded more. Taxation is more important. Coupled with the economic situation and the trade of the country has evolved rapidly. The importance of taxation information relies on accuracy, certainty and reliability.

According to the Constitution of the Kingdom of Thailand In addition to determining the rights that people should have already also determines the duty of the people to pay taxes as provided by law The Revenue Code is a law used as a requirement for tax collection. Where tax is what the government collects from the people To be used to manage and develop the country to prosper in terms of economy, education, public health, transport, public welfare Defending the country and maintaining peace within the country Build utilities Including the salaries of the military service, the police who serve the people. The tax money collected from the people. Has existed since before the Sukhothai period from the evidence of King Ramkhamhaeng's stone inscription Tax collection from citizens It is an important fiscal tool in the administration of the country. And to enable the government to carry out its duties to the people in taking care of the well-being of the people and maintain the peace of the country.

Personal income tax is tax levied on individuals. Or from a special taxation unit as required by law and generate income according to the specified criteria usually stored annually Income generated in any year income earners are obliged to list themselves on the required tax return by January to March of the following year. For some income earners, the law also requires the filing of the form. Tax payable at half year on actual income in the first half of the year. In order to relieve the tax burden that must be paid and in some cases the law requires that the payer acts withholding tax on part of the income paid. So that there is a gradual tax payment while there is income arising as well.

Personal income tax According to the Revenue Code, it is one of the most important types of direct taxes because of the government's major source of income. And it is an important tool for the government to distribute income. Personal income tax This is the tax collected from the general public or the tax on all types of individual income as required by law and the income arising in the tax year If there are no exceptions to the law, there is a duty to list themselves on the tax return. The personal income tax has a wide tax base covering the entire country.

Bachelor of Laws Program School of Law and Politics Suan Dusit University realizes the importance and necessity of the subject of tax law. Which is a subject that focuses on the importance of learners. To increase one's potential efficiency and effectiveness by studying different types of taxation, learning and developing tax computation skills for understanding. Which will enable learners to apply their knowledge and ability to apply in daily life and professional practice and to develop the potential of teachers of the Bachelor of Laws program School of Law and Politics Suan Dusit University goes international.

However, Pornpen Tripong and faculty (2019) research on the learning achievement of English vocabulary about criminal law and criminal procedure from playing Kahoot game of the students of Bachelor of Laws program. The research results 1. Playing the game Kahoot is useful in exams until it makes learning achievement much better. Because it helps to memorize words more easily and for a longer time and helps improve vocabulary learning in the meaning of vocabulary more easily. 2. The attitude of the students in the Bachelor of Laws program saw that playing Kahoot game stimulated interest and opinions were at the highest level.

From observing teaching and learning In the subject tax law on personal income tax Of students in the Bachelor of Laws, Year 4 School of Law and Politics Suan Dusit University Found that students could not classify the type of tax As a result, the personal income tax calculation was wrong. The main item relating to the calculation of personal income tax must be able to classify the individual income and deduct the deductible correctly.

From the teaching results of the students in the Bachelor of Laws School of Law and Politics Suan Dusit University said Found that students studying tax law only 20 percent of which can calculate personal income tax correctly, the other 80 percent do not understand the principles of personal income tax calculation. Relying solely on memorization and do not understand about calculating personal income tax. When analyzing the main causes of teaching and learning, it was found that the students' failure to prepare the exercises by themselves. Caused by the students do not understand Students will not seek help with classmates in matters they do not yet understand. Fear of friends to insult and one more important thing is that once each day of study is done, students will hurry home It may cause students to incorrectly calculate personal income tax, which is a reason for confusion. If still going on or has not been resolved will cause an impact on academic achievement will lead to a bad attitude towards continuing to study tax law

Therefore, the researcher decided to solve the problem for students to have the skills to calculate the personal income tax correctly. By using the personal income tax calculation skill form To develop students to know the process of calculating personal income tax on personal income tax.

## **2. Research Objectives**

The objectives of this research article was

1. To study the effectiveness of the personal income tax skill training form
2. For the development of personal income tax achievement Tax Law Course Of students in the Bachelor of Laws Program School of Law and Politics Suan Dusit University
3. To compare the learning achievement before and after studying of the Bachelor of Laws students who were taught using the in-class skill training exercise.

## **3. Research Methods**

### **A. Research Design**

This research is a study on the development of personal income tax achievement. Using skill exercises within the classroom in the subject tax law of students in the Bachelor of Laws Program School of Law and Politics Suan Dusit University Has set the scope of the content by focusing on the subject education tax law Of the Bachelor of Laws School of Law and Politics Suan Dusit University.

By conducting a survey from the 4th year students studying A1 of the Bachelor of Laws program. School of Law and Politics Suan Dusit University Who enrolled in tax law courses in the first semester of academic year 2019.

With the number of students enrolled in the number of classes, a total of 38 students. The sample used in this research was the fourth year students studying A1 of the Bachelor of Laws program. School of Law and Politics Suan Dusit University that provides tax law course A1, a total of 38 students and 34 samples obtained by using Purposive sampling method to collect data by using questionnaires from students.

### **B. Research Process**

By studying the content about

In this research, the tools used for data collection were:

1) Pre-test by using a test to measure academic achievement on the calculation of personal income tax in weeks 2-4.

2) Experiment teaching with skill exercises focusing on analytical thinking and numeracy skills. Subject to the calculation of personal income tax by proceeding as follows:

2.1 The instructor explains and explains how to learn by using the skill training exercises for students to understand.

2.2 Teachers distribute skills training exercises assigned to each student 1 set.

2.3 Have students study the lessons and follow the skill training form from the assigned worksheet and complete the assigned skill-training exercise.

3) Compare the academic achievement of students before and after studying.

#### 4. Results

Results from documented research 1. Analysis of the efficiency of the process ( $E_1$ ) found that the students who studied with a skill training on the calculation of personal income tax The mean score was 11.26 out of 20 points, the standard deviation was 3.405 and the process efficiency ( $E_1$ ) was 56.32%.

The student	Skill Set points (20 points).	The student	Skill Set points (20 points).
1	13	18	12
2	11	19	14
3	11	20	13
4	11	21	7
5	14	22	8
6	16	23	10
7	5	24	12
8	4	25	11
9	15	26	15
10	6	27	14
11	9	28	13
12	12	29	3
13	13	30	11
14	13	31	13
15	14	32	15
16	6	33	11
17	15	34	13
Score Total		383	
$\bar{X}$		11.26	
S.D		3.405	
$E_1$		56.32	

**Table 1:** Analyze process efficiency ( $E_1$ )

The results analysis ( $E_2$ ) found that the students had a test score to measure the achievement they learned with the skill training on the calculation of personal income tax. The average score was 17.35 points out of 20, the standard deviation was 2.102 and the effective result ( $E_2$ ) was 86.76.

The student	Achievement test score after study (20 points)	The student	Achievement test score after study (20 points)
1	17	18	19
2	14	19	18
3	18	20	19
4	16	21	16
5	17	22	18
6	20	23	13
7	16	24	19
8	15	25	17
9	20	26	20
10	16	27	20
11	13	28	17
12	19	29	15
13	17	30	20
14	20	31	18
15	17	32	19
16	17	33	14
17	20	34	16
Score Total		590	
$\bar{X}$		17.35	
S.D		2.102	
$E_2$		86.76	

**Table 2:** Analyze the effectiveness of the results ( $E_2$ )

The efficiency of the skill training form on the calculation of personal income tax The students had a score for completing the skills exercises learned using the skill-based exercise score of 11.26, the efficiency of the process ( $E_1$ ) was 56.32%, and the students had a score to measure the academic achievement of the post-study test. Equal to 17.35 points, the efficiency of the result ( $E_2$ ) is 86.76. Therefore, teaching and learning activities using the personal income tax calculation its efficiency is 56.32 / 86.76.

score	Total score	x	S.D	Performance
The average score of students who completed the skill exercises.	20	11.26	3.405	56.32
The average score of students	20	17.35	2.102	86.76

who took the achievement test (after study).				
The efficiency of the finished lesson	56.32/86.76			

**Table 3:** The efficiency of the skill training form on the calculation of personal income tax.

2. Determination of the Effectiveness Index of the Skill Training Course on the Calculation of Personal Income Tax It was found that the students who studied with the skill training on the calculation of personal income tax The average academic achievement score before studying was 11.26 out of 20, equivalent to 56.32% of the full score. The standard deviation was 3.405, and the students had a post-study mean score of 17.35 from a full score of 20, representing 86.76% of the full score, the standard deviation of 2.102 was able to find the effectiveness index of 0.69, indicating that the students had additional knowledge. Up 69 percent

The student	Test score full score of 20	
	Before study	After study
1	13	17
2	11	14
3	11	18
4	11	16
5	14	17
6	16	20
7	5	16
8	4	15
9	15	20
10	6	16
11	9	13
12	12	19
13	13	17
14	13	20
15	14	17
16	6	17
17	15	20
18	12	19
19	14	18
20	13	19
21	7	16
22	8	18
23	10	13
24	12	19
25	11	17
26	15	20

27	14	20
28	13	17
29	3	15
30	11	20
31	13	18
32	15	19
33	11	14
34	13	16
Total	383	590
$\bar{X}$	11.26	17.35
S.D	3.405	2.102
Percentage	56.32	86.76

**Table 4:** Determination of the Effectiveness Index of the Skill Training Course on the Calculation of Personal Income Tax

3. Comparison of academic achievement before and after study of students who studied with the skill training form on the calculation of personal income tax. It was found that the pre- and post-school achievement of the students who studied with the skill training form on the calculation of personal income tax. There was a statistically significant difference at the 0.05 level.

Academic achievement	<i>N</i>	<i>X</i>	<i>S.D</i>	<i>t</i>	<i>P</i>
Before study	34	11.26	3.405	15.863	.00
After Study	34	17.35	2.102	42.595	.00

\* Has statistical significance at .05

**Table 5:** Comparisons of academic achievement before and after students studied with the skill training form on the calculation of personal income tax.

**5. Discussions**

From the efficiency analysis of the skill training form on the calculation of personal income tax Students who study with a skill training form on the calculation of personal income tax. The mean score was 11.26 points out of 20 points, the standard deviation was 3.405, process efficiency ( ) was 56.32%. In which students had the achievement test scores learned with the skill training on the calculation of personal income tax. The mean value was 17.35 out of 20 points, the standard deviation was 2.102 and the effective result ( ) was 86.76. Therefore, teaching and learning activities by using the skill training form on the calculation of personal income tax Its efficiency is 56.32 / 86.76, which corresponds to the characteristics of Kusaya Saengdej (2002) 's good practice that has been proposed in relation to the text. Must also suit the grade level Or the age of the students With a short statement to understand Should be used at the right time. It is also consistent with the benefits of Ratchanee Sripaiwan (1974) skills practice, mentioning the benefits that make students better understand the lessons. Also makes the teachers know the understanding of the students towards their studies It also allows teachers to improve the teaching content and activities in each lesson. To help students to study well according to the ability of the students including to train students to have confidence and be able to assess their own performance. And train students to work in sequence with the responsibility of assigned work In line with the benefits of Yapa Yimphong's skill practice (2522) mentioned as an additional or supplement to a textbook in skill training. Also enhances the use of skills As well as helping with individual differences And help to strengthen their lasting skills By practicing immediately after learning the subject, repeat many times. The practice should focus on the subject that was practiced.

Development of personal income tax achievement by finding the effectiveness index of the skill training form on the calculation of personal income tax. It was found that the students who studied with the skill training on personal income tax The average academic achievement score was 11.26 out of 20, equivalent to 56.32 percent of the full score, the standard deviation was 3.405, and the students had a mean post-study score of 17.35 from a full

score of 20, representing a percentage point. 86.76 of full score. The standard deviation of 2.102 was able to find the effectiveness index of 0.69, indicating that the students' knowledge increased by 69 percent. This gives students the skills in calculating personal income tax for better efficiency. And can be used as a guideline for teaching and learning development of the Bachelor of Laws program School of Law and Politics Suan Dusit University to be more efficient. Show that students are interested And have a better understanding of personal income tax calculation after studying with a skill training exercise Which resulted in the development of personal income tax achievement as well Which corresponds to the meaning of academic achievement (Achievement) of Aree Wachirawarakarn (1999) said that achievement refers to the results achieved from teaching, training or experience at school, at home and in other environments. But most people understand that achievement comes from teaching and learning in schools. And look only in the brain's knowledge In fact, a feeling of ethical values is the result of training and training. This is also considered the learning achievement. The measure of learning achievement is a method for measuring behavioral changes related to the brain and intellectual performance of students. After having studied using a test. Including the meaning of the learning achievement of Somporn Chuaphan (2004) concluded that the mathematics learning achievement Means talent The achievements and competencies of learners gained from learning as a result of teaching and learning Individual practice or experience, which can be measured by testing methods and in accordance with Pairoj Khachen (2013), defines academic achievement as a trait. Including the knowledge and abilities of the person resulting from teaching and learning Or all experience that a person has gained from teaching and learning Causing individuals to change behavior in different areas of brain function. It is intended to examine the level of a person's brain ability to learn. As well as the consequences of learning, training or experiences in school, at home, and in other environments, as well as feelings, values and ethics are the result of practice.

Comparing the academic achievement of the students before and after studying with the skill training on the calculation of personal income tax, it was found that the pre- and post-school achievement of the students who studied with the skill training on the calculation of personal income tax. There were statistically significant differences at 0.05 level, consistent with Chunpiman Bunmee (2011) research. Using the skill training On account recording according to the dual accounting system In the financial accounting course For students in the Accounting Division, Vocational Certificate 1, Lanna Polytechnic College of Technology, Chiang Mai, found that students had higher academic achievement. In accordance with the research of Sai Phin Sida (2551) to do research on Using a Skill Pack to Solve the Problem of Student Lacking Skills in General Ledger Listing Of 12 students in vocational certificate 1/7, Rayong Commercial School, semester 1, academic year 2007. It was found that the students had higher academic achievement and passed the assessment criteria for everyone. Which is consistent with Yupa research Phinarinthachot (2007) conducting research on Creation and development of a practice for enhancing cost accounting skills 1 for vocational students level 1 in accounting At Roi Et Vocational College of 38 people, it was found that 30 students from a total of 38 students, representing 81.08 percent, received more than 50 percent of their examinations and the results of absenteeism after studying passing the test of 35 people, representing 91.89 percent. Passed the test criteria of 3 people, equivalent to 8.11 percent. And in line with the research of Suthida Chaichana (2011) to research the development of academic achievement in introductory accounting for 2 subjects, recording transactions in general journal of Vocational students 1/4 level using the skill training form, Srithana Commercial College of Technology, Chiang Mai, 20 people found. That students have higher academic achievement And pass all criteria.

## 6. Recommendations

### A. Recommendations for Practices

1. The results of the study indicated that Teaching and learning with a skill training before and after class. Make students learn more knowledge and understanding but defining skills training requires a variety of designs should take into account the knowledge and ability of the student learners to continue using the skill training exercises suitable for the classroom.

2. The results of the study indicated that the results of this research should be presented to other teachers who teach the said subject to study and understand so that it will be useful in teaching and learning in the said subject in the next time.

3. Universities, faculties and courses including those involved in education management should focus on supporting And encourage teachers to organize learning activities using learning plans With an emphasis on skills training from skill exercises Used in the organization of learning activities for courses in order to organize learning and teaching activities that focus on students.

4. Teaching and learning using skill exercises with emphasis on students' participation in learning. If it will be more effective Instructors should pay attention And supervise the student learners closely in order for the students to follow the instructions correctly

## B. Recommendations for Further Research

1. There should be a research study of students studying tax law in other aspects for further reasons.
2. There should be a research study for students in the Bachelor of Laws program. School of Law and Politics Where studying law other than what you have previously studied
3. There should be a research study for students studying tax law in this subject at other universities than they have previously studied.
4. There should be a research study to measure the learning achievement of students by using other quizzes. Other than the ones that have been studied
5. There should be studies at other universities that are networked and model tax law. This will lead to a good subject model for application to other universities.
6. Other tax calculation practice skills should be created to compare academic achievement before and after the practice skill exercise.
7. An experiment should be conducted to compare the learning achievement of two groups of students, one group studying in a normal teaching method. And another group studied by remedial teaching.

## 7. Conclusion

In conclusion, Educational management to be effective and achieve goals according to vision Mission of each place By establishing strategies for developing the process for selecting learners with potential The teaching and learning management according to the National Education Act 1999 has focused on the learners most important. All learners have the ability to learn and develop themselves. In the management of education, it is necessary to promote learners to be able to develop themselves to their full potential. Therefore, in the management of teaching, there must be a variety of forms to meet the needs of individual learners. The instructor must give the learner the greatest care. By studying the teaching methods and learning methods of learners in new ways to be used in problem solving or to develop learners, with the focus on allowing teachers to integrate or integrate research processes. In the development of learning.

Therefore, using the Pre-Learning Skill Set, Pre-School, and Post-class skills training will help you see the development of your students because of this training set, students will learn about the content and practice doing a skill practice along with it. Each other allows students to better understand the content and be able to practice the skills properly. The skills training appropriate for each age student contributes to the success of the teaching and learning process to the success of the course.

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