

## STUDENT PERFORMANCE AND PERCEIVED EFFECTIVENESS AND MANAGEMENT OF CUSTAR 425 (CUSTOMS AND TARIFF) COURSE

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### Abstract

To prepare students for the Customs Broker Licensure Examination (CBLE), the Bachelor of Science in Customs Administration (BSCA) program at the Asian Institute of Maritime Studies (AIMS) offers the Customs and Tariff (CUSTAR 425) course. This study examined student performance and perceptions of the course's effectiveness and management. Using a descriptive-survey design, data were gathered from 198 BSCA students enrolled in CUSTAR 425 from SY 2015–2016 to 2017–2018. Total enumeration was employed, with performance measured through final grades and perceptions assessed via a researcher-made questionnaire. Statistical analysis utilized SPSS (version 23), applying mean and average weighted mean. Results showed that most students achieved "Good" grades (83–85). Course effectiveness was favorably rated, particularly in terms of content ( $M=4.12$ ) and materials ( $M=3.94$ ). However, the course timeline received a lower mean ( $M=3.78$ ), suggesting concerns about insufficient time or student time management. Overall, management of the course was positively evaluated, yielding a composite mean of 4.20 (Agree). The findings recommend that the Customs Administration Department strategically adjust the course timeline to optimize learning and streamline topics to fit allotted schedules. Students preparing for licensure examinations are advised to strengthen time management skills to balance academic requirements effectively.

**Keywords:** student performance; course effectiveness; course management; customs and tariff; customs administration; Asian Institute of Maritime Studies

### INTRODUCTION

The Asian Institute of Maritime Studies (AIMS) is known to offer maritime educational programs in the Philippines due to its strong foundation when it comes to maritime education. As time passed by, the institution eventually expanded to offer business-related programs. One of which is the Bachelor of Science in Customs Administration (BSCA). This program prepares and equips students on the practical application of various customs laws, policies and guidelines as implemented by different government agencies in the Philippines that are involved in the import and export activities. The program also covers the theoretical foundation and practical concepts in customs and tariff as well as the fundamentals and principles of international trade. With the objective to produce efficient workforce, the primordial goal of the customs administration educational program is to produce ethical and socially responsible customs broker professionals whose skills and competence conform to, and are compliant with, international standards and best customs practices (CHED, 2017).

Prior to putting all the basic and fundamental knowledge of customs into practice, students ought to attend a technical course to review the essential aspects of the customs profession. As such, this course serves as a preparation for BSCA students in taking the Customs Broker Licensure Examination (CBLE). In AIMS, this is covered under the Customs and Tariff (CUSTAR 425) course and usually offered during the second semester of the school year. This is given to assess the students' learning on the major subjects of the program. Patience and dedication are required in completing this course as besides the nitty gritty of tariffs and taxes, it comes with the law that every customs broker shall learn to avoid breaking the customs rules and policies. This law is most useful in classifying imported and exported goods which are subject to duties and taxes. In addition, the law also defines the restrictions and rules on importation and exportation.

There are essential aspects that may affect the performance of students in engaging with this course: learning materials, and effective professors. Right (2018) reiterated that learning materials are crucial to the success of student achievement. That is, the instructional components of lesson planning in teaching depend on the selection of teaching materials. When designed properly, this can support student learning and increase success. Ideally, the teaching materials will be tailored to the content in which they are being used to. Teaching materials come in many shapes and sizes, but they all have in common the ability to support student learning. On the other hand, in clarifying how individual faculty members can support their institution's student success goals, the first important activity to consider is teaching. The classroom comprises the biggest opportunity for faculty members to impact, inspire, and engage students (Koproske, 2016), therefore, they shall map concrete skills and outcomes to the syllabi in order to helping their departments systematically measure and improve the learning experiences of their students over time.

The above articulations posit on the idea that courses shall be properly designed in order to achieve its objectives. This led the researchers to examine the performance, effectiveness and management of the Customs and Tariff course (CUSTAR 425) of AIMS. Specific objectives of the study are the following: a) to determine the performance of the BSCA Graduates in CUSTAR 425 during the following school years: 2015-2016, 2016-2017, and 2017-2018; b) to determine how effective is CUSTAR 425 as a preparatory activity for the Customs Broker Licensure Examination (CBLE) as to the aspects of Course Contents, Course Materials, and Course Timeline; and, c) to determine the management of CUSTAR 425 in terms of Seminars conducted, assigned Instructors, and assigned Lecturers.

At 0.05 level of significance, the following hypotheses were tested: a) no significant difference on the effectiveness of CUSTAR 425 when grouped according to students' batch; and, b) no significant difference on the management of CUSTAR 425 when grouped according to students' batch.

On a focused perspective, the study is significantly important to the Customs Administration Department (CAD) of Asian Institute of Maritime Studies (AIMS) as this can serve as a guide in enhancing the CUSTAR 425 course serving as preparatory activity prior to the intake of the CBLE. Through performance analysis of past CBLE examination results and evaluation on the management of the course, the results would serve as basis in establishing actions, such as syllabus planning and development, with regard to areas that need improvement, revision, supplementation, and strengthening. As such, these actions will yield future CBLE takers of AIMS more competitive, thus, having a higher chance of passing the board exam. Likewise, the study would extend importance to the Commission on Higher Education (CHED) specifically to the Technical Working Group (TWG) of the BSCA curricular program. The results of the study can be included as an incremental data which can contribute in the formation and development of review courses.

## LITERATURE REVIEW

Below is a collection of literatures which provided information on the different factors affecting students' performance in the licensure examination, the effectiveness of taking a mock board examination in preparing students to take the board exam, and the importance of good school management which will contribute in the successful examination results.

Policies and Regulations for BSCA Program. Republic Act No. 7722, otherwise known as the "Higher Education Act of 1994", stipulates the purpose of rationalizing the undergraduate Customs Administration education in the country with the end view of taking steps with the demands of global competitiveness. Furthermore, the Commission on Higher Education (CHED) Memorandum Order (CMO) No. 11 states that Bachelor of Science in Customs Administration (BSCA) aims to prepare individuals to meet the requirements of professional customs brokers in the Philippines. It seeks to develop Customs Brokers who are competent and knowledgeable in the import and export operations. On the other hand, CMO No. 19, series of 1998, otherwise known as the "Updated Policies, Rules and Guidelines for Business and Management Education" provides that faculty members teaching customs administration courses must be registered customs brokers and holders of masteral degree in Customs Administration or its equivalent unit (25% minimum).

**CUSTAR 425: A Brief Background.** The Customs and Tariff (CUSTAR 425) course is one of the professional courses under the curriculum of the BSCA program of AIMS. This is offered to evaluate students' knowledge across all professional courses taken from the early years up to the last year of the program. At the end of the course, a mock board examination is administered by the Customs Administration Department. This serves as a simulation for the actual board examination. Any school or organization can conduct a mock board exam without notice or consultation with Professional Regulation Commission (Geemiz, 2011).

The exam is a useful learning activity to help students gain familiarity with the question format as well as the overall board exam procedure. Bullen (2016) figured that a mock test is a practice exam, designed to be as much like the real thing as possible. It has several purposes, some specifically for the student and some for the teacher's benefit as well. One of which is that it gives students good idea of what to expect, and useful practice in time management. For students who are working well, it can be a boost to their confidence. For students who are not working hard, it can be a useful wake-up call and for all students as it can highlight areas that really need more work. For teachers, it gives a clearer picture of how individual students are getting on, and who might need some extra help. It is a good indicator of topics that lots of students haven't really grasped, and that might be worth going over again with the whole class. Moreover, it provides an objective record of student progress. On the other hand, Maderazo and Ercia (2017) said that the mock board examination can be used as a tool for assessing the level of intellectual capacity and preparedness of candidates without any prejudice. It can be used both as a predictive mechanism as well as coaching tool for passing the licensure examination.

In reference to CBLE, the customs broker examination is a valuable way to determine whether an individual has an exhaustive understanding of all import regulations. Being a customs broker, he/she must possess expertise in import and export. Expertise means the knowledge of entry procedure, documentary requirements, and customs valuation, (Delaney, 2010).

**Factors Affecting Board Examination Performance.** According to Khanam, Sahu, Rao, Kar, and Quazi (2017), academic achievement seems to increase when time management skills are well-handled. Prioritization of tasks may make studying less overwhelming and more enjoyable. Academic stress and frustration occur when students feel the pressure of academic commitments, cramming for exams, rushing through homework and getting minimal sleep because of disorganization of time. Time management is quite essential to college students, and it is significantly related to academic performance.

Parr (2015) states that while teachers and curriculum are the backbone of education, school officials say their facilities are the support beams. They say the facilities are no longer just bricks and mortar, but dynamic learning environments. It is believed that in the right learning environment, students will perform better and have higher scores. Researchers recently found that classroom architecture and design significantly affected academic performance.

Shahzadi and Zahoor (2011) found out that the contribution of previous achievement and home environment to the academic performance of students is parallel with decades of research on the importance of these factors for university student's academic performance. Furthermore, results indicated that motivation served as a mediating variable between home background, personal characteristics, and educational attainment.

Azml, Ali, Wong, Kumolosasi, Jamal and Paraidathatu (2014) states that the students' performance can be affected by the following: academic competence, test competence, time management skills, neuroticism, and test anxiety. On the other hand, those who can manage the above factors can perform well in academics. Singh, Malik, and Singh, (2016), on their research on factors affecting academic performance of students, states that students' academic performances can be improved by providing them appropriate learning facilities. Also, students can do well if they are correctly guided by the teacher and by the parents.

Maganga (2016) also revealed that lack of counselling programs affects students' performance. The weak status of counseling made the student failure to manage time, manage their affairs and misuse time in non-academic activities. Lack of counseling also made students develop poor self-concept and poor confidence about one self and lacked the needed study skill which did not empower them to handle examination matters.

**Relationship between Mock Board and Actual Examination.** Montemayor, Roxas and Panayon (2009) In their study, revealed that the influence of mock board examinations on actual licensure examinations cannot be underestimated. Taking mock board examination is claimed to build student's confidence and serves as a practice in answering the types of questions set in licensure examinations. This implies that results in mock board examination can validly predict performance in licensure examination. School authorities accept the fact that administering mock board examination will increase the students' probability in passing the licensure examination. However, in the study of Manalo et al (2013), where a correlation between the mock board examination and CBLE of LPU-Batangas students, results revealed that there is no significant relationship between mock board examination and CBLE. However, it was revealed that some factors affect the performance of students in the actual licensure examination. One of which is that stock knowledge contributes to the performance in actual licensure examination.

**METHODS**

**Research Design.** With the intent of describing the characteristics of the study's population, as well as in unfolding the study's phenomenon, the descriptive-survey design was used. This design was utilized to determine the students' performance, as well as in measuring the perceived effectiveness and management, of CUSTAR 425. With this design, it captured a clear and accurate representation of the current state of affairs of the chosen population.

**Population and Sampling.** The respondents of the study were 198 BSCA students of AIMS who belong to the following batches: School Year 2015-2016 (75 students); School Year 2016-2017 (63 students); and, School Year 2017-2018 (60 students) and completed the CUSTAR 425 course. They have likewise undertaken the Customs Brokers Licensure Examination (CBLE) within the above stated years. Employing total enumeration as sampling technique, all members of the population were measured in terms of their performance, and assessment on the effectiveness and management, of CUSTAR 425 course.

**Instrumentation.** A self-made questionnaire was used in yielding the data for the effectiveness and management variables. The instrument was checked and validated by the Thesis Adviser and the Customs Administration Department Head. The first part of the questionnaire sought to determine the effectiveness of CUSTAR 425 in terms of Course Content, Course Materials and Course timeline while the second part aimed at yielding the efficiency of Customs Administration department in managing the course in terms of Seminars, Assigned Instructors, and Assigned Lecturers. A five-point Likert Scale was used to assess the graduates' perception on the above variables. For reference on the scale, please see Table 1 below. Lastly, the instrument undergone reliability test and yielded a 0.872 Cronbach alpha score indicating a good level of reliability and internal consistency.

Table 1  
*Likert Scale used in assessing the effectiveness and management of CUSTAR 425*

Rating	Scale Range	Interpretation
5	4.51 - 5.00	Strongly Agree
4	3.51 - 4.50	Agree
3	2.51 - 3.50	Undecided
2	1.51 - 2.50	Disagree
1	1.00 - 1.50	Strongly Disagree

**Data Source.** To yield the performance data, a request letter was forwarded to the AIMS Registrar’s Office to obtain the list of BSCA graduates together with their corresponding grades in CUSTAR 425. A matrix of performance (Table 2) derived from the grading system of AIMS was used to interpret the data. On the other hand, using a self-made questionnaire, a survey was done during the second semester of school year 2019-2020. The survey provided the necessary data to measure the effectiveness and management of CUSTAR 425. Ethical measures were observed to protect the sanctity of gathered data as well as the personal information of respondents.

Table 2  
*Matrix of Performance for CUSTAR 425*

Grade Range	Interpretation
77 and below	Failed
78 – 83	Passed/Fair
84 – 89	Good
90 – 95	Very Good
96 – 100	Excellent

Source: Grading System (AIMS Registrar, 2019)

**Data Analysis.** Utilizing Statistical Package for Social Sciences (version 23), the raw data undergone statistical treatment to elicit the final results. The performance of students in CUSTAR 425 was derived using mean and standard deviation while average weighted mean was applied to determine the mean ratings for the effectiveness and management variables.

## RESULTS

**Student Performance in CUSTAR 425.** On a mean average result, students from batches 2015-2016 and 2017-2018 performed “Good” in the mock licensure examination under CUSTAR 425 course with mean grades of 84.51 and 84.83 respectively while students from batch 2016-2017 gained a “Passed/Fair” performance.

Table 3  
*BSCA Student Performance in CUSTAR 425 (N=198)*

Batch	N	Mean Grade	Interpretation
2015-2016	75	84.51	Good
2016-2017	63	83.43	Passed/Fair
2017-2018	60	84.83	Good

**Effectiveness of CUSTAR 425 Course.** Students perceived that the Course Content and Course Materials embedded in CUSTAR 425 are effective in preparing them for the Customs Broker Licensure Examination (CBLE) as these indicators earned respective means of 4.12 (Agree) and 3.94 (Agree).

The Course Timeline, on the other hand, earned the lowest mean of 3.78 (Agree). Though generally perceived to have helped them in preparing for the exam, a fraction of students however thought otherwise (neutral and/or disagree) as indicated by the slightly low mean of 3.78.

Table 4  
*Mean Effectiveness of CUSTAR 425 in Preparing Students for the CBLE Exam (N=198)*

Indicator	WM	Interpretation
Course Content	4.12	Agree
Course Material	3.94	Agree
Course Timeline	3.78	Agree
Composite Mean:	3.95	Agree

**Management of CUSTAR 425 Course.** Yielding a composite mean of 4.20 (Agree), the students generally agreed that the Customs Administration Department has efficiently managed the CUSTAR 425 course as contributed by the following indicator means: Seminar (4.24); Assigned Instructor (4.26); and, Assigned Lecturer (4.11).

Table 5  
*Mean Management of Customs Administration Department for CUSTAR 425 (N=198)*

Indicator	WM	Interpretation
Seminar	4.24	Agree
Assigned Instructor	4.26	Agree
Assigned Lecturer	4.11	Agree
Composite Mean:	4.20	Agree

**DISCUSSION**

The study measured the performance of BSCA graduates of AIMS in CUSTAR 425 as well as its perceived effectiveness in preparing the graduates in taking the Customs Broker Licensure Examination (CBLE). The perceived management of the Customs Administration Department towards the course was also determined.

Analyzing the performance of the BSCA graduates, where majority earned “Good” grades (83 to 85) in CUSTAR 425, it can be inferred that students across all batches will do well in the Customs Broker Licensure Examination (CBLE) when based on Republic Act 9280 provision (as cited in Castillo, 2018), which stipulates that an examinee who obtained an average of at least 75%, and with no rating below 60% in any subject, is deemed to have successfully passed the examination. In addition, it may further be assumed that CUSTAR 425 is effective in preparing students for the licensure examination alongside good management of the course by the Customs Administration Department.

However, though generally perceived by the students that the CUSTAR 425 course is effective in preparing them for the CBLE, more specifically with respect to Course Content and Course Materials, a fraction of them thought otherwise (neutral and/or disagree) in terms of Course Timeline as indicated by the slightly low mean of 3.78. Perhaps, two issues can be raised on this part: insufficient time allotted to complete the course; or, time management skill of students. Much to the intent of course developers to include salient and necessary topics to maximize the transfer of knowledge, they might have unknowingly considered the insufficiency of time allotted to complete the course. If not addressed, the course objective will not probably be realized. According to Rimmer (2017), most learners go numb when slide after slide is stuffed with text and images and ideas. The volume of content overwhelms their drive to “unpack” key messages buried in all that information. And when learners can’t focus on what’s important, how will they ever apply what teachers are trying to teach them. Students’ time management skill is also another aspect. Azml, Ali, Wong, Kumolosasi, Jamal and Paraidathatu (2014) state that the students’ performance can be affected by a number of factors, and this includes time management skill. Reginald (2018) articulated that effective time management significantly boosts academic performance. When students plan their study schedule smartly, they can allocate ample time to each subject or topic, ensuring a thorough understanding. This structured approach reduces last-minute cramming and exam stress, improving grades. Students who manage their time well often find enough time for revision, reinforcing learning and improving recall during exams.

**Conclusion.** The findings affirm that CUSTAR 425 is an effective preparatory course for the CBLE, as evidenced by the majority of students achieving “Good” grades and positively rating course content and materials. While the overall management of the course was favorably assessed, the course timeline emerged as a critical concern. This suggests that although the course is well-structured and managed, its delivery may be constrained by time limitations, potentially affecting the full realization of its objectives.

**Recommendation.** It is recommended that the Customs Administration Department strategically adjust the course timeline to ensure adequate coverage of essential topics and enhance student learning. Revisiting and streamlining course content will help align instructional delivery with the allotted schedule. Furthermore, students preparing for licensure examinations should be encouraged to strengthen their time management skills to balance academic requirements effectively. Lastly, AIMS, through the Customs Administration Department, should sustain the favorable management practices already in place to maintain the quality and effectiveness of the course.

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**Artificial intelligence use.** AI-assisted language editing was performed using Grammarly and Gemini; authors reviewed and approved all content. Such measure was pursued for grammar purposes and the restructuring of complex sentence structures. The other parts of the paper maintain full integrity in terms of originality.

**Ethics approval statement.** This study was conducted in accordance with the ethical standards of the Asian Institute of Maritime Studies (AIMS). Approval for the research protocol was obtained from AIMS Center for Research and Institutional Development (CRID) prior to data collection. Data were outsourced with permission the Office of the Registrar while participation of respondents was voluntary, and informed consent was secured from all student participants. Confidentiality and anonymity were strictly observed, and data were utilized solely for academic and research purposes.

**Data availability statement.** The dataset will be available upon request from the corresponding author of this study.

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