

**John B. Lacson Foundation Maritime University-Molo, Inc.  
College of Business  
Iloilo City**

**ACADEMIC PERCEPTION TOWARDS PRACTICAL  
COMPUTATION OF DUTIES AND TAXES**

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*Abstract*

This study aimed to determine the academic perception towards practical computation of duties taxes among BSCA students of John B. Lacson Foundation Maritime University – Molo, Inc. A researchers-made questionnaire-checklist was used as an instrument in gathering data for the study. The respondents of the study were the 30 purposively selected 3rd year regular students from the Bachelor of Science in Customs Administration who took and passed the subject Tariff 3 (Basis of Dutiable Value) in the first semester of academic year 2016-2017. The statistical tools used were frequency distribution and percentages. The qualitative data gathered were analyzed, coded and segmented into categories to come up with themes for analysis. Results revealed that when the respondents were taken as a whole, 70% found the practical computation of duties and taxes to be "Challenging", 17% found it "Difficult", 13% found it "Interesting" and none of them found it "Boring" nor "Effortless". Several reasons of their perceptions were provided by the respondents.