

## Module specification

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Module Code	BUS5B8
Module Title	Taxation
Level	5
Credit value	30
Faculty	Wrexham Business School
HECoS Code	100831
Cost Code	GABP
Pre-requisite module	None

### Programmes in which module to be offered

Programme title	Core/Optional/Standalone
BSc (Hons) Accounting and Finance	Core
BSc (Hons) Accounting and Finance with Foundation Year	Core

### Breakdown of module hours

Learning and teaching hours	45 hrs
Placement tutor support hours	0 hrs
Supervised learning hours e.g. practical classes, workshops	0 hrs
Project supervision hours	0 hrs
<b>Active learning and teaching hours total</b>	<b>45 hrs</b>
Placement hours	0 hrs
Guided independent study hours	255 hrs
<b>Module duration (Total hours)</b>	<b>300 hrs</b>

### Module aims

Aligned with the ACCA's Taxation (TX) syllabus, this module develops the core skills to compute tax liabilities for individuals and companies. By covering a range of major taxes, it provides a solid foundation for students pursuing advanced qualifications, such as the ACCA's Advanced Taxation (ATX) paper

## Module Learning Outcomes

At the end of this module, students will be able to:

1	Describe the foundational principles and administration of the UK tax system, including the key compliance obligations, deadlines, and ethical considerations relevant to the main UK taxes (or equivalent).
2	Calculate the tax liabilities for individuals by applying the principles of Income Tax, National Insurance Contributions, Capital Gains Tax, and Inheritance Tax to straightforward scenarios.
3	Determine the primary tax liabilities for a business by applying the rules of Corporation Tax, VAT, Business Rates, and other relevant duties to a single company or unincorporated entity.

## Assessment

Indicative Assessment Tasks:

This section outlines the type of assessment task the student will be expected to complete as part of the module. More details will be made available in the relevant academic year module handbook.

Assessment 1: In this first practical assessment, students will demonstrate their understanding of the tax system by calculating key compliance deadlines and tax liabilities in a practical scenario.

Assessment 2: The assessment for this module is a three-hour computer-based examination that mirrors the official ACCA Taxation paper. It is designed to test both computational skills and the practical application of tax principles.

Assessment number	Learning Outcomes to be met	Type of assessment	Duration/Word Count	Weighting (%)	Alternative assessment, if applicable
1	1	Practical	2,000	40%	Oral Assessment
2	1,2,3	Examination	3 hours	60%	N/A

## Derogations

None

## Learning and Teaching Strategies

The overall learning and teaching strategy is based upon the key principle that students are encouraged to participate in higher education when they are exposed to flexible ways of learning that engage them using innovative and creative pedagogical approaches. To this end People and Culture module applies the University's Active Learning Framework (ALF) supporting accessible, and flexible learning. Students will have access to multiple learning opportunities including face to face and online classes (with core and guest lecturers),

seminars, access to recorded lectures, lecture notes and handouts and directions to relevant essential and additional reading.

An interactive approach to learning is always maintained and staff will engage students with key issue by drawing on case studies and their practice experiences in the world of business and management. Lectures will be organised around lecture inputs, quizzes, recorded video content, simulation software (where applicable), larger and small group discussions and debates. Face to Face or video mediated appointments can be made with tutoring staff via Microsoft Teams to discuss module content and assignments.

## Welsh Elements

Students have an option to submit the assessments and receive feedback for the module in Welsh. Case studies and contextualised Welsh examples will also be implemented within the module where possible.

## Indicative Syllabus Outline

The Association of Chartered Certified Accountants (ACCA) offers a range of country-specific variants for its Taxation (TX) and Advanced Taxation (ATX) papers, allowing students to study and be examined on the tax laws of their country of residence or work. However, not all countries have a dedicated taxation paper. The syllabus below is based on the UK syllabus (TX-UK).

1. The UK Tax System (or equivalent) and its Administration, Tax Law, and the Role of HMRC.
2. Tax Compliance and Professional Ethics, Legal Tax Planning and Illegal Tax Evasion.
3. Income Tax Fundamentals and Employment Income
4. National Insurance Contributions (NICs) and the Calculation of Liabilities.
5. Taxation of Savings, Investment Income, Interest, Dividends, and a Property Income.
6. Capital Gains Tax (CGT) for Calculating Gains and Losses
7. Inheritance Tax (IHT) and the Principles of Chargeable Transfers
8. Commercial Taxation for Different Business Structures.
9. Corporation Tax Fundamentals and Taxable Total Profits.
10. Value Added Tax (VAT) and Registration Requirements.
11. Other Key Taxes, Rates, Stamp Duty Land Tax and Customs & Excise Duties.
12. Integrated Tax Scenarios and Multiple Tax Liabilities.

## Indicative Bibliography

Please note the essential reads and other indicative reading are subject to annual review and update.

### Essential Reads:

Association of Chartered Certified Accountants (ACCA). (2025). *Syllabus and study guide for Taxation (TX-UK)*. Available at: <https://www.accaglobal.com/gb/en/student/exam-support-resources.html> (Accessed: 13 July 2025).

Melville, A. (2025). *Taxation: Finance Act 2025*, 31st ed. London: Pearson.

### Other indicative reading:

Accounting WEB. (2025). *Tax*. Available at: <https://www.accountingweb.co.uk/tax> (Accessed: 13 July 2025).

Association of Chartered Certified Accountants (ACCA). (2025). *ACCA Study Hub*. Available at: <https://studyhub.accaglobal.com> (Accessed: 13 July 2025).

Association of Chartered Certified Accountants (ACCA). (2025). *Examinable documents for Taxation (TX-UK)*. Available at: <https://www.accaglobal.com/gb/en/student/exam-support-resources.html> (Accessed: 13 July 2025).

Association of Chartered Certified Accountants (ACCA). (2025). *Examiners' reports for Taxation (TX-UK)*. Available at: <https://www.accaglobal.com/gb/en/student/exam-support-resources.html> (Accessed: 13 July 2025).

Association of Chartered Certified Accountants (ACCA) (2025) Taxation (TX) technical articles. Available at: <https://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f6/technical-articles.html> (Accessed: 13 July 2025).

Chartered Institute of Taxation (CIOT). (2025). *CIOT - The professional body for tax advisers*. Available at: <https://www.tax.org.uk> (Accessed: 13 July 2025).

HM Revenue & Customs. (2025). *HMRC manuals*. Available at: <https://www.gov.uk/government/collections/hmrc-manuals> (Accessed: 13 July 2025).

### Websites:

Association of Chartered Certified Accountants (ACCA): <https://www.accaglobal.com>

Chartered Institute of Public Finance and Accountancy (CIPFA): <https://www.cipfa.org>

CPA Australia: <https://www.cpaaustralia.com.au>

Institute of Chartered Accountants in England and Wales (ICAEW): <https://www.icaew.com>

### Administrative Information

<b>For office use only</b>	
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