Module Descriptor

Title	Business Taxation		
Session	2025/26	**Status**	
Code	ACCT09003	**SCQF Level**	9
Credit Points	20	**ECTS (European Credit Transfer Scheme)**	10
School	**Business and Creative Industries**		
Module Co-ordinator	P Connelly		

Summary of Module

You will be introduced to the practical (and theoretical) aspects of UK business taxation.

Business Taxation begins with the scope of corporation tax, then continues with the computation of corporation tax liabilities together with the identification of allowable expenses and the calculation of capital allowances. The processes of assessment, appeals and payments are then considered. Long and short periods of account will be incorporated.

Trading losses and property business losses (non-group) are then considered paying particular attention to the "efficient use of tax losses".

After considering the impact of corporation tax on the "ordinary company", your module will then consider the special rules affecting groups, including group relief.

The principles of chargeable gains for companies will then be considered, beginning with the consideration of the basic principles and moving on to the use of indexation. Gains on chattels, and shares and securities will be covered finishing with rollover relief and capital losses.

Your module will finish with the principles of VAT for companies, including the scope, registration requirements, computation of VAT liabilities and ending with the effect of special schemes.

You will benefit from the wide practical experience and scholarship that your lecturers bring to this subject.

This module is suitable for delivery overseas, but you will be expected to study the UK's taxation system.

Module Delivery Method	**On-Campus[1]**	**Hybrid[2]**	**Online[3]**	**Work -Based Learning[4]**
	☒	☐	☐	☐

Campuses for Module Delivery	☐ Ayr ☐ Dumfries	☒ Lanarkshire ☐ London ☒ Paisley	☐ Online / Distance Learning ☐ Other (specify)

Terms for Module Delivery	Term 1	☐	Term 2	☒	Term 3	☐
Long-thin Delivery over more than one Term	Term 1 – Term 2	☐	Term 2 – Term 3	☐	Term 3 – Term 1	☐

Learning Outcomes	
L1	Evaluate and apply the principles of UK taxation to incorporated businesses
L2	Apply the rules for groups in the taxation of UK incorporated businesses
L3	Apply the principles of Chargeable Gains to UK incorporated businesses
L4	Apply the principles of VAT to UK incorporated businesses
L5	N/A

Employability Skills and Personal Development Planning (PDP) Skills	
SCQF Headings	**During completion of this module, there will be an opportunity to achieve core skills in:**
Knowledge and Understanding (K and U)	**SCQF 9** Using a broad and integrated knowledge of accounting and taxation theory and principles; applying critical knowledge to understanding Corporation Tax, Chargeable Gains and VAT issues and maintaining the currency of the subject knowledge
Practice: Applied Knowledge and Understanding	**SCQF 9** Applying routine techniques to adjusted profits and capital allowance calculations; applying specialist knowledge to corporation tax, Chargeable Gains computations and VAT calculations; selecting and recommending tax planning advice against a background of uncertainty
Generic Cognitive skills	**SCQF 9**

[1] Where contact hours are synchronous/ live and take place fully on campus. Campus-based learning is focused on providing an interactive learning experience supported by a range of digitally-enabled asynchronous learning opportunities including learning materials, resources, and opportunities provided via the virtual learning environment. On-campus contact hours will be clearly articulated to students.

[2] The module includes a combination of synchronous/ live on-campus and online learning events. These will be supported by a range of digitally-enabled asynchronous learning opportunities including learning materials, resources, and opportunities provided via the virtual learning environment. On-campus and online contact hours will be clearly articulated to students.

[3] Where all learning is solely delivered by web-based or internet-based technologies and the participants can engage in all learning activities through these means. All required contact hours will be clearly articulated to students.

[4] Learning activities where the main location for the learning experience is in the workplace. All required contact hours, whether online or on campus, will be clearly articulated to students

	Identifying and analysing routine capital –v–revenue expenditure undertaking a critical analysis of the use of losses; drawing on a range of sources in deciding incorporation –v– unincorporated advice.
Communication, ICT and Numeracy Skills	**SCQF 9** Using a range of routine numerical skills in tax computations; interpreting and communicating complex data and advice to clients.
Autonomy, Accountability and Working with Others	**SCQF 9** As above

Prerequisites	**Module Code** ACCT 08002	**Module Title** Financial Accounting 2
	Other HND Accounting	
Co-requisites	**Module Code**	**Module Title**

Learning and Teaching	
In line with current learning and teaching principles, a 20-credit module includes 200 learning hours, normally including a minimum of 36 contact hours and maximum of 48 contact hours.	
Learning Activities During completion of this module, the learning activities undertaken to achieve the module learning outcomes are stated below:	**Student Learning Hours** (Note: Learning hours include both contact hours and hours spent on other learning activities)
Lecture / Core Content Delivery	24
Tutorial / Synchronous Support Activity	24
Independent Study	152
n/a	
n/a	
n/a	
TOTAL	200

Indicative Resources
The following materials form essential underpinning for the module content and ultimately for the learning outcomes: Melville A – Taxation (current edition) London Pearson Educational Press ACCA Taxation (TX)(UK) _ Current Edition
(N.B. Although reading lists should include current publications, students are advised (particularly for material marked with an asterisk*) to wait until the start of session for confirmation of the most up-to-date material)

Attendance and Engagement Requirements
In line with the Student Attendance and Engagement Procedure, Students are academically engaged if they are regularly attending and participating in timetabled on-campus and online teaching sessions, asynchronous online learning activities, course-related learning resources, and complete assessments and submit these on time. **For the purposes of this module, academic engagement equates to the following:** Attendance at lectures, tutorials, accessing Aula and completion of all assessments

Equality and Diversity
The University's Equality, Diversity and Human Rights Procedure can be accessed at the following link: UWS Equality, Diversity and Human Rights Code.
(N.B. Every effort will be made by the University to accommodate any equality and diversity issues brought to the attention of the School)

Supplemental Information

Divisional Programme Board	**Please select**
Overall Assessment Results	☐ **Pass / Fail** ☒ **Graded**
Module Eligible for Compensation	☐ **Yes** ☒ **No** **If this module is eligible for compensation, there may be cases where compensation is not permitted due to programme accreditation requirements. Please check the associated programme specification for details.**
School Assessment Board	Accounting Finance and Law
Moderator	M Fletcher
External Examiner	M Marzouk
Accreditation Details	This module contributes to exemptions as per the programme handbook.
Module Appears in CPD catalogue	☐ **Yes** ☒ **No**
Changes / Version Number	

Assessment (also refer to Assessment Outcomes Grids below)
Assessment 1
Examination - Closed book
Assessment 2
N/A
Assessment 3
N/A
(N.B. (i) Assessment Outcomes Grids for the module (one for each component) can be found below which clearly demonstrate how the learning outcomes of the module will be assessed. (ii) An indicative schedule listing approximate times within the academic calendar when assessment is likely to feature will be provided within the Student Module Handbook.)

Component 1							
Assessment Type	**LO1**	**LO2**	**LO3**	**LO4**	**LO5**	**Weighting of Assessment Element (%)**	**Timetabled Contact Hours**
Unseen closed book (standard)	☒	☒	☒	☒	☐	100%	2

Component 2							
Assessment Type	**LO1**	**LO2**	**LO3**	**LO4**	**LO5**	**Weighting of Assessment Element (%)**	**Timetabled Contact Hours**
n/a	☐	☐	☐	☐	☐		

Component 3							
Assessment Type	**LO1**	**LO2**	**LO3**	**LO4**	**LO5**	**Weighting of Assessment Element (%)**	**Timetabled Contact Hours**
n/a	☐	☐	☐	☐	☐		
Combined total for all components						100%	2 hours

Change Control

What	**When**	**Who**