



Module Specification

Governance and Taxation

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Part 1: Information

Module title: Governance and Taxation

Module code: UMADQE-15-2

Level: Level 5

For implementation from: 2021-22

UWE credit rating: 15

ECTS credit rating: 7.5

Faculty: Faculty of Business & Law

Department: FBL Dept of Accounting Economics & Finance

Partner institutions: None

Delivery locations: Frenchay Campus

Field: Accounting and Finance

Module type: Standard

Pre-requisites: None

Excluded combinations: None

Co-requisites: None

Continuing professional development: No

Professional, statutory or regulatory body requirements: None

Part 2: Description

Overview: Corporate governance and taxation are both essential elements of accounting and finance. An appreciation of these two subjects is important not only for accountants but also for management. Corporate governance is an increasingly critical element of financial reporting. The taxation implications must be considered during most stages of the management decision making process.

Features: Not applicable

Educational aims: See Learning Outcomes.

Outline syllabus: This module will provide an understanding of:

The principles of personal and business taxation

The main features and operation of selected UK taxes from the perspective of individuals, businesses and HMRC

The nature of corporate governance, how it is regulated both in the UK and worldwide

The role of key players in corporate governance and how corporate governance links to company performance

Part 3: Teaching and learning methods

Teaching and learning methods: Students will learn through a combination on synchronous and asynchronous activities , including lectorials and smaller group tutorials , designed to develop subject knowledge, applied skills and critical thinking . Students will be expected to engage in independent preparation , research and practical exercises ,as well as group discussions and a range of assessments aimed at testing technical understanding and evidencing groupwork, communication and applied problem solving skills

Module Learning outcomes:

MO1 Describe the major taxes, including National Insurance Contributions (NIC), levied on individuals and businesses in the UK

MO2 Understand the current UK legislation for these taxes with its implications for both individuals and businesses

MO3 Prepare computations for Income Tax and NIC

MO4 Prepare tax computations for limited companies

MO5 Understand the nature of corporate governance and how it is regulated both in the UK and worldwide. This includes an evaluation of the ethical nature of these standards with reference to companies, the economy and society as a whole

MO6 Critically evaluate the role of key players in corporate governance, including regulators, the board of directors and institutional investors

MO7 Appreciate the links between company performance and corporate governance, and assess the consequences of weak corporate governance with particular reference to recent systematic financial failures

MO8 Make effective presentations and work in teams

Hours to be allocated: 150

Contact hours:

Independent study/self-guided study = 114 hours

Face-to-face learning = 36 hours

Total = 150

Reading list: The reading list for this module can be accessed at [readinglists.uwe.ac.uk](https://rl.talis.com/3/uwe/lists/E8C59D25-C205-256C-FB52-365842662CFE.html?draft=1&lang=en-GB&login=1) via the following link <https://rl.talis.com/3/uwe/lists/E8C59D25-C205-256C-FB52-365842662CFE.html?draft=1&lang=en-GB&login=1>

Part 4: Assessment

Assessment strategy: Component A - Examination 2 Hours (50%)

This will require students to calculate tax and discuss, critique, analyse problems and topical issues in governance and tax. This will require students to apply the knowledge and techniques learned in the class and develop critical thinking. This assessment will also test students' understanding of the topics and their ability to communicate this information in written form in a time-controlled environment.

Component B (50%) comprises 2 elements of assessment :

Component B1 (25%) Multiple Choice Questions Test (Tax) .

MCQ Test will require students to use their numeracy skills and apply their technical knowledge to short questions on tax related matters.

Component B2 : Group presentations (Gov) 25%

The presentations will develop soft skills such as the ability to work in a team, manage time and communicate effectively. This presentation will be on topical issues from Corporate Governance.

Assessment components:

Examination - Component A (First Sit)

Description: 2 hour examination (on campus)

Weighting: 50 %

Final assessment: Yes

Group work: No

Learning outcomes tested: MO1, MO2, MO3, MO4, MO5, MO6, MO7

Examination (Online) - Component B (First Sit)

Description: Multiple Choice Questions (MCQ) test - Tax

Weighting: 25 %

Final assessment: No

Group work: No

Learning outcomes tested: MO1, MO2, MO3, MO4

Presentation - Component B (First Sit)

Description: Group presentation - Corporate Governance (10 mins)

Weighting: 25 %

Final assessment: No

Group work: Yes

Learning outcomes tested: MO5, MO6, MO7, MO8

Examination - Component A (Resit)

Description: 2 hour examination (on campus)

Weighting: 50 %

Final assessment: Yes

Group work: No

Learning outcomes tested: MO1, MO2, MO3, MO4, MO5, MO6, MO7

Examination (Online) - Component B (Resit)

Description: Multiple Choice Questions (MCQ) test - Tax

Weighting: 25 %

Final assessment: No

Group work: No

Learning outcomes tested: MO1, MO2, MO3, MO4

Presentation - Component B (Resit)

Description: Recorded individual presentation on an ethics/governance issue (10 mins)

Weighting: 25 %

Final assessment: No

Group work: No

Learning outcomes tested: MO5, MO6, MO7, MO8

Part 5: Contributes towards

This module contributes towards the following programmes of study:

Accounting and Finance [Sep][FT][Frenchay][3yrs] BA (Hons) 2020-21

Accounting and Finance [Sep][SW][Frenchay][4yrs] BA (Hons) 2020-21