



Module Specification

Principles of Taxation

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Part 1: Information

Module title: Principles of Taxation

Module code: UMAD5G-15-2

Level: Level 5

For implementation from: 2026-27

UWE credit rating: 15

ECTS credit rating: 7.5

College: College of Business and Law

School: CBL Bristol Business School

Partner institutions: None

Field: Accounting and Finance

Module type: Module

Pre-requisites: None

Excluded combinations: None

Co-requisites: None

Continuing professional development: No

Professional, statutory or regulatory body requirements: None

Part 2: Description

Overview: This module is the introductory tax module.

Features: Not applicable

Educational aims: To introduce the UK taxation system, prepare calculations of Tax liabilities and consider the legal, ethical and moral issues surrounding the profession.

Outline syllabus: The nature and application of the major taxes levied on individuals and business organisations in the UK

The identification and review of tax liabilities for individuals and businesses

The calculation of liabilities

The principles of tax system design and their application by HMRC as the UK tax authority

The basic administrative aspects of tax collection including records, self assessment and penalties

Introduction to tax planning, avoidance and evasion

Part 3: Teaching and learning methods

Teaching and learning methods: The module uses lectures to provide an overview of topic areas and workshops where problems/case studies/presentations/discussions generate insight into the usefulness of theoretical approaches.

Prepare - Preparation and independent study involves students using a range of reading material including books, journals and professional publications to deepen their understanding of the concepts introduced during the lectures, where they will practice techniques. Extensive use is made of VLE enabling students to access course materials, lecture slides, useful research links, announcements, discussion boards and e-mail. Students are also encouraged to use the University website to support the development of skills appropriate to the requirements of the module. Students will be given an overview of topic areas through lectorials.

Participate and Practice - Students are given a variety of opportunities to participate in case studies, presentations and discussions by embedding techniques in and outside of workshops.

Module Learning outcomes: On successful completion of this module students will achieve the following learning outcomes.

MO1 Prepare computations for and analyse the practical implications of income, transactional and capital taxes for individuals and businesses.

MO2 Evaluate the key economic, ethical and social issues that influence the design and function of taxation systems and the professional advisory environment.

MO3 Understand and evaluate the current legislation and implications for interpretation by HMRC or taxpayers, including the ethical implications of minimising tax burden, for individuals and businesses.

Hours to be allocated: 150

Contact hours:

Independent study/self-guided study = 114 hours

Face-to-face learning = 36 hours

Total = 0

Reading list: The reading list for this module can be accessed at [readinglists.uwe.ac.uk](https://uwe.rl.talis.com/modules/umad5g-15-2.html) via the following link <https://uwe.rl.talis.com/modules/umad5g-15-2.html>

Part 4: Assessment

Assessment strategy: Formative assessment opportunities will be provided in workshops enabling students to assess progress and evaluate their achievement of learning objectives throughout the module.

The summative assessment opportunity is designed to assess the full range of student skills and knowledge. Summative assessment comprising:

Examination: Two and a half hour closed book examination (100%) which is driven by PSRB requirements. The exam will cover a wide range of subject matter and includes both computational and some discursive questions. This will allow students to demonstrate their practical skills for a range of different business activities as well as their ability to discuss and evaluate issues and developments in taxation.

Assessment tasks:

Examination (First Sit)

Description: Examination (2.5 hours) (on campus)

Weighting: 100 %

Final assessment: Yes

Group work: No

Learning outcomes tested: MO1, MO2, MO3

Examination (Resit)

Description: Exam (2.5 hours) (on campus)

Weighting: 100 %

Final assessment: Yes

Group work: No

Learning outcomes tested: MO1, MO2, MO3

Part 5: Contributes towards

This module contributes towards the following programmes of study:

Accounting {Foundation} [Frenchay] - Withdrawn BSc (Hons) 2024-25

Accounting and Finance [BIBM] BSc (Hons) 2025-26

Accounting and Finance [Villa] BSc (Hons) 2025-26

Banking and Finance {Foundation} [Frenchay] - Withdrawn BSc (Hons) 2024-25

Accounting and Finance {Foundation} [Frenchay] - Withdrawn BA (Hons) 2024-25

Accounting and Finance {Foundation}[Frenchay] BA (Hons) 2024-25

Accounting and Finance [Villa] BSc (Hons) 2025-26

Accounting and Finance [Phenikaa] BA (Hons) 2025-26

Accounting and Finance [BIBM] BSc (Hons) 2025-26

Accounting and Finance {Dual} [Taylors] BA (Hons) 2025-26

Accounting and Finance [Frenchay] BA (Hons) 2025-26

Accounting and Finance {Dual} [Taylors] BA (Hons) 2025-26

Banking and Finance [Frenchay] BSc (Hons) 2025-26

Accounting and Finance [Frenchay] BA (Hons) 2025-26

Banking and Finance {Dual} [Taylors] BA (Hons) 2025-26