

LBUSI62131A Advanced Taxation Course Descriptor

Discipline	Business and Project Management
UK Credit	15
FHEQ level	6
Prerequisites	N/A
Corequisites	N/A

Course Overview

The course aims to equip learners with advanced knowledge and skills in the practice of taxation. Learners will be able to apply the tax laws and requirements to specific contexts and provide their clients with lawful and ethical tax consultancy services resulting in optimisations.

Learning Outcomes

On successful completion of the course, learners will be able to:

Knowledge and Understanding

K1c Discuss, apply, and evaluate advanced income tax, corporation tax, inheritance tax, capital gains tax, and Value Added Tax (VAT) including overseas aspects and reliefs.

Subject Specific Skills

S1c Critically evaluate and provide strategic tax planning advice to ethically minimise and/or defer tax liabilities for individuals and businesses using standard and advanced tax planning measures.

S2c Analyse the interaction and impact of multiple taxes on various financial decisions and business scenarios, recommending the most tax-efficient courses of action.

Transferable and Professional Skills

- T1c Demonstrate competence and proficiency in the use of digital tools for tax analysis and reporting.
- T3c Display an advanced level of technical proficiency in written English and competence in applying scholarly terminology, so as to be able to apply skills in critical evaluation, analysis and judgement effectively in a diverse range of contexts.
- T4c Effectively manage diverse stakeholder relationships, work effectively with others, and promote inclusivity, diversity, professionalism, integrity and ethics.

Teaching And Learning

This is an e-learning course, taught throughout the year.

Teaching and learning strategies for this course will include:

- Online seminars for small group discussion
- Online informal discussion groups
- Online learning
- Online assessment

Course information and supplementary materials will be available on the University's Virtual Learning Environment (VLE).

Learners are required to attend and participate in all the formal and timetabled sessions for this course. Learners are also expected to manage their self-directed learning and independent study in support of the course.

The course learning and teaching hours will be structured as follows:

- Off-the-job learning and teaching (6 days x 7 hours) = 42 hours
- On-the-job learning (12 days x 7 hours) = 84 hours (e.g. 2 days per week for 6 weeks)
- Private study (4 hours per week) = 24 hours

Total = 150 hours

Workplace assignments (see below) will be completed as part of on-the-job learning.

Assessment

Formative

Learners will be formatively assessed during the course through regular quizzes to gradually build and ensure learning outcomes are met. These will not count towards the final degree but will provide learners with developmental feedback.

Summative

Assessment will be in a single form:

AE	Assessment Type	Weighting	Duration	Length
1	Written assignment	100%	N/A	2500 words

Feedback

Learners will receive formal feedback in a variety of ways: written (via email correspondence); oral and indirectly through discussion during group tutorials. Learners will also attend a formal meeting with their Success Manager and Employer. These tri-partite reviews will monitor and evaluate the learner's progress.

Feedback is provided on summatively assessed assignments and through generic internal examiners' reports, both of which are posted on the VLE.

Indicative Reading

Note: Comprehensive and current reading lists for courses are produced annually in the Course Guide or other documentation provided to Learners; the indicative reading list provided below is used as part of the approval/modification process only.

Books

Lymer, A. and Oats, L., (2023) ***Taxation: Policy and Practice***. 30th edition. Birmingham: Fiscal Publications

Electronic Resources

HMRC website <https://www.gov.uk/government/organisations/hm-revenue-customs>

Indicative Topics

Learners will study the following topics:

- Advanced Income and Income Tax liabilities, capital gains tax, inheritance tax including exemptions and reliefs
- Advanced Corporation Tax liabilities including overseas aspects, special types of companies, and exemptions

- Stamp Taxes including stamp duty, stamp duty reserve tax, and stamp duty land tax
- Value Added Tax (VAT) registration, computation of VAT liabilities, and special schemes
- Tax planning including ethically minimising and/or deferring tax liabilities using standard tax planning measures

Version History

Title: LBUSI62131A Advanced Taxation					
Approved by: Academic Board					
Location: Academic Handbook/Programme Specifications and Handbooks/Undergraduate Apprenticeship Programmes/ BSc (Hons) Applied Accounting and Finance/ Course Descriptors					
Version number	Date approved	Date published	Owner	Proposed next review date	Modification (As per AQF4) & category number
24.1.0	October 2024	January 2025	Dr Sanjay Bhowmick	October 2029	