

Taxation (IILM)

Module Code:	AFE6011-B
Academic Year:	2018-19
Credit Rating:	20
School:	School of Management
Subject Area:	Accounting, Finance and Economics
FHEQ Level:	FHEQ Level 6
Module Leader:	Mr Muhammad Khawar
Additional Tutors:	

Pre-requisites:

Co-requisites:

Contact Hours

Type	Hours
------	-------

Availability Periods

Occurrence	Location/Period
IMA	The Institute of Integrated Learning in Management (IILM) / Academic

Module Aims

To introduce the key concepts of business and personal taxation.

To familiarise with primary taxation exams of professional accounting bodies (ACCA, CIMA)
- and as a primer for the latter stages of professional institute accounting exams.

To train you in the key technical skills of calculating solutions to complex tax problems.

Outline Syllabus

The syllabus will cover the following topics:

Income tax and income from employment; rent and mortgage income; fringe benefits and

non-pecuniary advantages; company cars and allowances; personal capital gains and investment changes; tax planning.

PAYE.

Trading income and Corporation Tax; capital allowances; trading losses and the offsetting of tax payable; Advanced Corporation Tax and payment dates; dual taxation.

Goods and Services Tax, trade tariffs and import/export duties.

Module Learning Outcomes

On successful completion of this module, students will be able to...

- 2 Understand and evaluate the mechanisms for calculating taxable charges under a range of normal situations.
- 4 Analyse the effects of tax changes and evaluate fiscal policy studies.
- 5 Appreciate the importance of accuracy and integrity in a professional environment.

Learning, Teaching and Assessment Strategy

Knowledge disseminated in lectures supported by staff-led tutorials where taught skills are practised.

Mode of Assessment

Type	Method	Description	Length	Weighting	Final Assess'
------	--------	-------------	--------	-----------	---------------

Legacy Code (if applicable)

MAN3040L

Reading List

To view Reading List, please go to [rebus:list](#).