



University of
Strathclyde
Business
School

Department of Accounting and Finance

AG314 Taxation

2024/25 Semester 1&2

20 Module Credits

Module Details

Module Description

The main areas of taxation covered will be Income Tax; Corporation Tax, Capital Gains Tax, and Inheritance Tax.

The module is an option within the Principal Subject Accounting.

For all students the module contributes 20.0 credits. At this stage students must give careful thought to the number of credits required to ensure that you meet the requirements for a BA pass degree at the end of year three. Even if you intend to proceed to honours study you **MUST** first of all satisfy the conditions for the BA pass degree.

Students who keep up with the work of the Taxation module perform well and find it is helpful preparation for subsequent study of taxation in greater depth in professional examinations. However, past experience suggests that those students who do NOT keep up to date with each topic in Taxation as it is taught have considerable difficulty catching up as the final exam approaches. Taxation is a subject which builds each week on the material studied in previous weeks; you cannot miss out stages and hope to catch up later.

Teaching Hours

Semester 1 Lectures: All weeks, Monday 11-am-1pm in CW602

Semester 2 Lectures: All weeks, Monday 9-11am in TBC.

Semester 1 & 2 Tutorials: Weeks 3, 5, 7 and 9

Please see the "Tutorial Sign Up" tab on the AG314 Myplace page here: [Course: AG314: Taxation | classes \(strath.ac.uk\)](#) for tutorial times/dates. All students are required to sign up for one tutorial slot per academic year. These are available on a first come first served basis.

Attendance at tutorials is compulsory and will be monitored. If your attendance is unsatisfactory then you will receive a warning letter, which will be retained in a departmental file.

If you are absent from a tutorial or lab please email sbs-accfin-admin@strath.ac.uk. If you are absent due to medical reasons please submit medical evidence or self-certificate via [Pegasus: Personal Circumstances Procedure | University of Strathclyde](#)

Prerequisites: AG218 Intermediate Financial Reporting

Contact Details

Lecturer: Mr Iain Peers

Room number: Duncan Wing 6.13

Telephone: 0141 548 3893

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Office Hours: Please refer to AG314 Myplace page for office hours.

Course Tutor: Iain Peers

Module Learning

Module Aims

Ensuring knowledge of the various UK taxes. To enable students to perform complex taxation calculations.

Learning Objectives and Outcomes

The following learning outcomes will contribute to your self-analysis and reflection in your Student's Personal Development Planning (SPDP). These learning outcomes will be assessed using the methods explained in the "Assessment" section in this Outline.

Achievement of learning outcomes will be determined by passing the assessment for the module.

Subject-specific knowledge and skills

On completing this module you will be able to:

A.1 Explain the principles of taxation applied in each of the main areas covered;

A.2 Apply the principles to solving simple and complex problems

A.3 Give advice on tax planning aspects of each of the areas covered

Cognitive abilities and non-subject specific skills

During the module you will:

B.1 Apply principles of legislation to solving problems

B.2 Apply problem-solving techniques with awareness of the personal consequences for the client

Module Structure

Timetable

The timetable below is only indicative and may change based on the speed the class is able to understand subjects.

Semester 1 weeks 1 -10	Income tax (including National Insurance)
Semester 2: Week 1	Income tax continued
Weeks 2 and 3	Capital gains tax
Weeks 4- 8	Corporation tax
Weeks 9 and 10	Inheritance tax

Assessment and Feedback Details

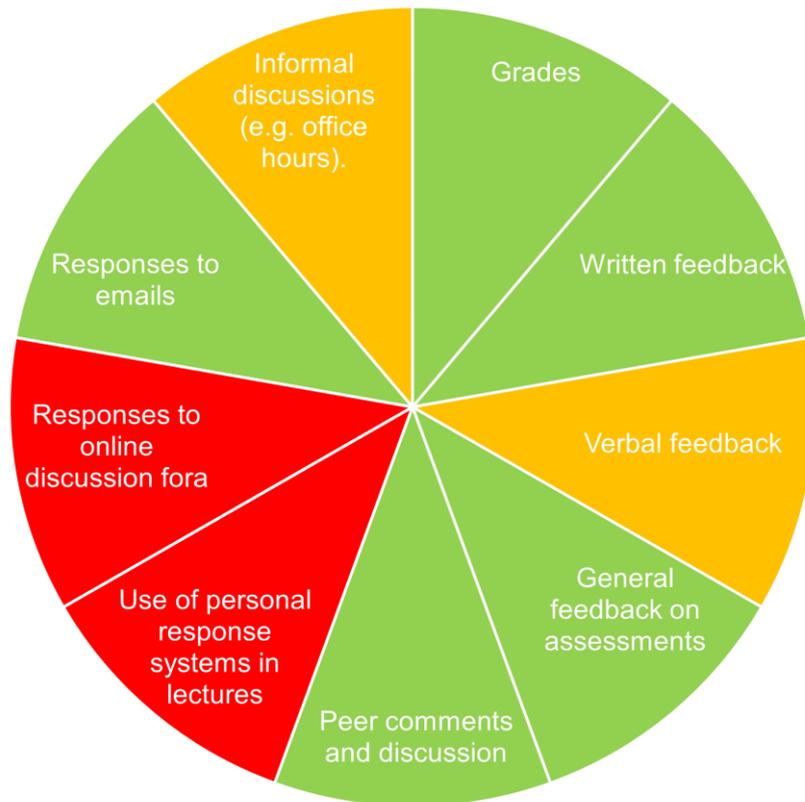
1. Class test worth 30%. Date: Monday 3rd of February 2025, during lecture time. Marks/Feedback will be released on or before Monday 24th of February 2025.
2. Final Exam worth 70%. Date: During semester 2 exam diet.

An overall weighted average mark of 40% is required to pass the module.

It is a requirement for course completion to submit all assessed coursework. Non-submission of any part will result in an overall mark of zero being awarded for the module.

The following forms of feedback will assist you in this module:

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Artificial Intelligence

You are not permitted to use Gen-AI tools for this module unless you are a student with an adjustment report on Pegasus where this is explicitly specified as a 'reasonable adjustment'. Any student suspected of using such tools will be subject to investigation outlined in the [Student Discipline Procedure - Academic Misconduct.pdf \(strath.ac.uk\)](#) process.

Reading List

Please refer to the AG314 Myplace page to access the Reading List.

UG Module Manual (1st-3rd Year)

Please refer to the accounting and finance UG manual module for the following ([Years 1-3 Module Manual.docx](#)):

- Tutorial Attendance
- Useful Contacts
- Penalties for Late Submission

- [Feedback](#)
- [Compensation Scheme](#)
- [Resit Policy](#)
- [Reassessment](#)
- [Universal Marking Guide](#)
- [Useful Links](#)