

# DIBT / Doctoral Program in International Business Taxation

## ABOUT DIBT

The Doctoral Program in International Business Taxation (DIBT) offers an excellent doctoral education to outstanding students from all over the world, fully preparing them to conduct research on international business taxation. DIBT provides high-quality **interdisciplinary training** for graduates in the field of international taxation, including and combining the disciplines of economics, law and management.

DIBT focuses on high-quality academic education and internationally competitive research. It is aimed at the future elite of scholars and provides interdisciplinary training in taxation of enterprises' cross-border activities, drawing on and combining the core disciplines public finance, international tax law, and cross-border tax management. By then expanding tax training to non-traditional yet highly relevant disciplines such as

economic psychology, history, political science, ethics, and legal philosophy as well as organizational behavior and decision making, a broadening of horizons and a more comprehensive approach to research questions is achieved.

## CONTENT AND STRUCTURE

The program takes **three years** to complete and awards a Ph.D. degree to graduates. During the first year, participants acquire the basic knowledge necessary for working in an interdisciplinary manner. Building on this foundation, the second and third years are dedicated to **seminars in related fields**, a **research stay abroad**, additional optional workshops, and especially to doing research on a **Ph.D. thesis**. For the duration of the entire program, students attend an accompanying **research seminar**. All courses are taught in **English**.

## COURSE SCHEDULE

1 <sup>ST</sup> YEAR – CORE COURSES			Research Seminar
Preparatory courses			
<b>Law</b> › Tax Treaties › European and Comparative Tax Law	<b>Business</b> › Tax Systems around the World › International Tax Planning	<b>Economics</b> › International Economics › Public Economics	
Courses in methods			
<b>Legal Methods</b> › Legal Philosophy › Legal Methods in Tax Law and International Public Law	<b>Methods relevant to Business/Economics</b> › Econometrics › Organizational Behaviour and Decision Making		
Two seminars in related fields			
International business taxation Interdisciplinary training			
2 <sup>ND</sup> YEAR – RESEARCH			
Two seminars in related fields	Research stay abroad (up to six months) Research seminar abroad Focus on thesis		
Workshops			
3 <sup>RD</sup> YEAR – RESEARCH			
One seminar in a related field	Focus on thesis		
Workshops			

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## QUALIFICATION PROFILE AND CAREER PROSPECTS

DIBT provides the opportunity to conduct research in the following areas:

- › Determination of taxable profit
- › Locational decisions
- › EU tax for businesses
- › International coordination of business taxation

Once admitted to DIBT, students can expect to obtain a **top-quality education preparing them for a rewarding academic career** or a highly specialized position in other, non-academic national or international institutions. DIBT's faculty is very well connected in the academic community and draws on extensive expertise to provide training for doctoral students and supervise their research.

## FACULTY

Cutting-edge standards in both research and teaching are guaranteed by a faculty comprised of renowned scholars who have published in the most prominent journals of their respective research fields and have proven their willingness and ability to promote interdisciplinary cooperation. The visiting professors, all internationally recognized leaders in their respective fields, form an integral part of DIBT and add yet another dimension to the top-level academic education offered by DIBT.

Students will be introduced to the international scientific community and afforded various opportunities to build a network of their own. They will also become an integral part of the cutting-edge research team working at WU in the fields of law, business and economics.

## APPLICATION

The program is open to students from all countries, provided they hold a master or equivalent degree primarily in law, business, economics, psychology or, in other disciplines, if they have a sufficient background in taxation. Applications can be submitted using the online application tool. Please note that only applications submitted before the deadline will be processed. For further and more detailed information on the application requirements, please visit the program's website at [wu.ac.at/dibt](http://wu.ac.at/dibt)

## FINANCIAL SUPPORT

DIBT is **funded by the Austrian Science Fund (FWF)**. **Only a small number of students can be admitted.** Students who are admitted will be granted a waiver of tuition fees. There is a limited number of grants available to students in the amount of approximately € 2,000 per month (tax and social /medical insurance will be deducted from this amount). WU always goes the extra mile to provide an ideal research environment for the selected students.

If you have further questions, please contact us at [dibt@wu.ac.at](mailto:dibt@wu.ac.at)

To find out more about the Doctoral Program in International Business Taxation, please visit [wu.ac.at/dibt](http://wu.ac.at/dibt)

**Applications can be submitted online.**