

**CURRICULUM
FOR THE PHD DEGREE PROGRAM IN
INTERNATIONAL BUSINESS TAXATION**



Pursuant to § 25 (1) item 10 of the Universities Act 2002 (*Universitätsgesetz* 2002), Federal Law Gazette (*Bundesgesetzblatt*, BGBl.) I no. 120/2002, last amended by the federal act promulgated in Federal Law Gazette I no. 177/2021, the following regulation is passed:

§ 1 Objectives

The PhD Degree Program in International Business Taxation is an interdisciplinary degree program within the meaning of § 54 (1) of the Universities Act 2002 and is taught in English. The focus of the degree program is on the taxation of cross-border business activities, drawing on and linking the core disciplines of economics, international tax law, and cross-border tax management. To ensure that research questions are investigated comprehensively, the interdisciplinary approach is complemented by other relevant disciplines, such as business psychology, history, political science, ethics and philosophy of law, and organizational decision-making and behavior. The degree program is designed to foster students' ability to conduct independent research and to qualify early-stage researchers in the field of international business taxation both in their own core discipline as well as from an interdisciplinary perspective. Students conduct theoretical or applied research in this field and are able to independently formalize problems, conduct research-based analyses, and develop solutions.

In the PhD Degree Program in International Business Taxation, students gain an in-depth, research-guided understanding of the foundations of the philosophy of science as well as multidisciplinary theories and methods. Graduates have developed and perfected the knowledge and skills needed to fully comprehend tax issues, in particular in cross-border contexts, by means of academic methods and to perform independent research. Graduates of the PhD Degree Program in International Business Taxation have a comprehensive academic qualification with a specialization in tax law, business administration, finance, or in another taxation-related subject represented by the participating faculty. Students learn to generate new research results, to implement academic publication strategies, and to make these results available to academic discourse in the scientific community.

In the fields of theories and methods and academic writing, skills are taught in a research-based manner in courses with continuous assessment of student performance and research seminars. These courses teach students the skills needed to write a dissertation. Research seminars are held in small groups; they focus on the dissertation and provide a platform for students to conduct their own research and present their research results.

Graduates of the PhD program are qualified early-stage researchers and meet the requirements for an academic career at universities and research institutes. Especially due to their high degree of independence and their ability to apply knowledge to completely

new problems, they are also qualified for a careers in the private, nonprofit, and public sectors.

Students of the PhD Degree Program in International Business Taxation acquire the following knowledge, skills, and competencies:

Discipline-specific knowledge:

- Students acquire a disciplinary and interdisciplinary, systematic, and critical understanding of the field of international business taxation, particularly regarding the calculation of taxable profits, location decisions, international coordination of business taxation, tax administration systems, enforcement, and compliance.
- They have in-depth and up-to-date specialist knowledge and professional expertise in a particular aspect of the relevant subjects of international corporate taxation
- Graduates can analyze academic contributions in their field critically
- They are able to recognize the need for acquiring further knowledge in their own subject area and to identify and make connections to related areas of research
- They have a general understanding of the philosophy of science

Synthesis and evaluation:

- Students can grasp problems in the field of international business taxation in a comprehensive manner using appropriate academic methods
- They can engage in academic analysis and synthesis, and can independently and critically examine and assess new and complex phenomena, issues, and situations
- They make a significant contribution to the advancement of methods in their discipline through their own research
- Students have learned to develop, adapt, and apply research methods to expand and redefine existing knowledge or professional practice in the field of international business taxation
- They generate original knowledge and understanding to make a significant contribution to research or professional practice in the field
- They can critically discuss, analyze, and advance theories in their discipline

Research:

- Students can identify and formulate research questions critically, independently, innovatively, and with academic rigor
- They have the skills to plan and conduct research and other work on complex problems using appropriate methods and within specified time frames
- They know how to plan and conduct research projects with academic integrity, and to reflect theoretically on academic processes
- Students have learned to reflect on the ethical and social implications of their research findings
- They have a deeper understanding of the possibilities and limitations of academic research, its role in society, and the responsibilities of the individual researcher

Communication:

- Students can use English specialist terminology at a high level
- They have the skills needed to write academic publications in English that meet the international quality standards of the discipline
- They can present and discuss their research and findings competently in English, both in an international context and in dialog with students, with the scientific community, and with society in general
- They know how to make new knowledge and insights accessible and promote the learning of others in research, teaching, and other professional contexts

§ 2 Admission Requirements

- (1) The prerequisite for admission to the PhD Degree Program in International Business Taxation is the completion of a previous degree within the meaning of § 64 of the Universities Act 2002. Admission to the PhD Degree Program in International Business Taxation is regulated by a selection procedure pursuant to the Universities Act 2002.
- (2) Dual application of examinations to the PhD Degree Program in International Business Taxation through credit transfer of examinations completed for the previous degree pursuant to (1) is not permissible.

§ 3 Classification and Duration

- 1) If the dissertation consists of one or more papers in law, this program constitutes an academic degree program in law; if the dissertation consists of one or more papers in the social and economic sciences, this program constitutes an academic degree program in social and economic sciences.
- (2) The three-year PhD Degree Program in International Business Taxation is held entirely in English.

§ 4 Types of Examinations

The examination types indicated in this curriculum are defined in the Examination Regulations of WU (Vienna University of Economics and Business). This curriculum, together with the Examination Regulations, forms a curriculum pursuant to § 25 (1) item 10 of the Universities Act 2002.

Abbreviation key:

AG – <i>Arbeitsgemeinschaft</i> , workshop-type course
FP – <i>Fachprüfung</i> , subject examination
FS – <i>Forschungsseminar</i> , research seminar
LVP – <i>Lehrveranstaltungsprüfung</i> , course examination
MP – <i>Modulprüfung</i> , module examination
PI – <i>prüfungsimmmanent</i> , course with continuous assessment of student performance
VUE – <i>Vorlesungsübung</i> , lecture with interactive elements

§ 5 Courses and Examinations

The following courses are compulsory subjects in the PhD Program in International Business Taxation:

<i>Course title</i>	<i>ECTS credits</i>	<i>Credit hours</i>	<i>Type of examination</i>
<i>In Theories and Methods, a choice of at least two of the following courses and examinations (8 ECTS credits)</i>			
Legal Philosophy and Taxation	4	2	PI
Legal Methods in Tax Law and International Public Law	4	2	PI
Econometrics	4	2	PI

Taxes and Decision Making	4	2	PI
Empirical Methods	4	2	PI
<i>In Academic Writing (7 ECTS credits)</i>			
Academic Writing I	6	2	FS
Academic Writing II	1	1	FS
<i>In International Business Taxation (6 ECTS credits)</i>			
International Business Taxation	6	2	PI
<i>In Perspectives on Taxation, a choice of at least two of the following courses and examinations (8 ECTS credits)</i>			
Ethics and Taxation	4	2	PI
Economic Psychology	4	2	PI
Tax History	4	2	PI
Political Science and Taxation	4	2	PI
International Tax Policy	4	2	PI
<i>In Research Seminars (30 ECTS credits)</i>			
Research Seminar I	6	2	FS
Research Seminar II	6	2	FS
Research Seminar III	6	2	FS
Research Seminar IV	6	2	FS
Research Seminar V	6	2	FS
<i>In Defensio Dissertationis (4 ECTS credits)</i>			
Defensio Dissertationis	4		FP

§ 6 Additional Courses

(1) Students can also take additional courses as part of the PhD Program in International Business Taxation. Any course completed as a compulsory course cannot be selected as an additional course.

(2) The following additional courses are available:

<i>Subject/course title</i>	<i>ECTS credits</i>	<i>Credit hours</i>	<i>Type of examination</i>
<i>In Preparatory Course Law: In Tax Law (2 ECTS credits):</i>			
Preparatory Course Law: Tax Law	2	2	PI
<i>In Preparatory Course Law: Comparative and European Tax Law (2 ECTS credits)</i>			
Preparatory Course Law: International and European Tax Law	2	2	PI
<i>In Preparatory Course Business: Research in Tax Accounting (2 ECTS credits)</i>			
Preparatory Course Business: Research in Tax Accounting	2	2	PI
<i>In Preparatory Course Business: International Tax Planning (2 ECTS credits)</i>			
Preparatory Course Business: International Tax Policy	2	2	PI
<i>In Preparatory Course Economics: International Economics (2 ECTS credits)</i>			

Preparatory Course Economics: International Economics	2	2	PI
In Preparatory Course Economics: Public Economics (2 ECTS credits)			
Preparatory Course Economics: Public Economics	2	2	PI

§ 7 Research Proposal

(1) The research proposal should include the topic, the state of the art of the research field, the research question, and basic information on the theoretical and methodological approach to be taken in the dissertation. The research proposal will be posted on the intranet of WU (Vienna University of Economics and Business) for a period of one month. In the event of a change of the student's main supervisor, a new research proposal must be published.

(2) The provisions in § 34 (6), final sentence, of the By-Laws of WU (Vienna University of Economics and Business) apply *mutatis mutandis* to the assessment of the research proposal. Each member of the supervisory team shall combine their assessment with constructive suggestions for the further development of the dissertation, and in the event of a negative assessment, suggestions for the improvements necessary to achieve a passing grade.

§ 8 Dissertation and *Defensio Dissertationis*

(1) In the PhD Degree Program in International Business Taxation, students shall write a dissertation in the form of one or several academic papers. The topic of the academic paper or papers is to be taken from at least one of the subjects listed below and must be related to taxation:

- a) Tax Law
- b) Business Taxation
- c) Public Sector Economics
- d) Theories and Methods
- e) International Business Taxation
- f) Economic Psychology
- g) Perspectives on Taxation

The academic paper or papers can also be assignable to two or more of the subjects listed above.

(2) The successful completion of all courses and examinations specified in § 5 and a positive grade on the research proposal are prerequisites for admission to the *Defensio Dissertationis*. During the *Defensio Dissertationis*, the student shall present their dissertation to the Doctoral Committee and respond to questions posed by members of the Committee.

(3) The provisions in § 34 (6), final sentence, of the By-Laws of WU (Vienna University of Economics and Business) apply *mutatis mutandis* to calculating the assessment of the *Defensio Dissertationis*.

§ 9 Completion of the PhD Degree Program

After a student has successfully completed all required courses pursuant to § 5, the dissertation, and the the *Defensio Dissertationis*, a certificate will be issued evidencing the successful completion of the PhD Degree Program in International Business Taxation.

§ 10 Academic Degree

Graduates of the PhD Degree Program in International Business Taxation will be awarded the academic degree of "Doctor of Philosophy," abbreviated as "PhD."

§ 11 Effective Date

- (1) This curriculum shall enter into force on October 1, 2015.
- (2) This curriculum shall replace the Curriculum for the PhD Degree Program in International Business Taxation pursuant to the resolution of the Academic Programs Committee dated January 20, 2011, approved by the Senate on January 26, 2011.
- (3) The amendments to this regulation as published in WU Bulletin no. 40 of June 27, 2018, shall enter into force on October 1, 2018.
- (4) The amendments to this regulation as published in WU Bulletin no. 44 of June 30, 2021, shall enter into force on October 1, 2021.
- (5) The amendments of this regulation as published in WU Bulletin no. 37 of May 18, 2022, shall enter into force on October 1, 2022.

§ 12 Transitional Provisions

- (1) Degree program students who, at the time of entry into force of this curriculum, have already begun the PhD Degree Program in International Business Taxation at WU (Vienna University of Economics and Business) pursuant to the resolutions of the Academic Programs Committee dated January 20, 2011, approved by the Senate on January 26, 2011, shall be entitled to complete their studies by the end of the 2018/19 winter semester under the provisions of the curriculum valid on September 30, 2015.
- (2) Students are entitled to change to the new curriculum at any time.
- (3) Degree students who began the PhD Degree Program in International Business Taxation before the 2018 summer semester shall be entitled to complete their studies according to the curriculum applicable on September 30, 2018, with the exception of the amendments in § 5. Students are entitled to change to the curriculum valid as of October 1, 2018, at any time.