

CURRICULUM

FOR THE PhD PROGRAM IN INTERNATIONAL BUSINESS TAXATION

at WU Vienna University of Economics and Business

On June 24, 2015, the Senate of WU Vienna University of Economics and Business approved the following resolution by the Committee for Academic Programs of June 9, 2015 on the curriculum for the PhD Program in International Business Taxation, in accordance with §25 (1) line 10 of the Universities Act 2002 *Universitätsgesetz, UG*).

§ 1 Objectives

The PhD Program in International Business Taxation provides students with a sound academic qualification, specialized in tax law, business tax law, finance, or any other taxation-related field represented by the program's participating faculty members. Graduates have the knowledge and skills required to use scientific methods to comprehend and master tax-related issues, especially in a cross-border context, and to conduct independent research.

For this reason, the PhD Program in International Business Taxation is aimed primarily at students who have a strong interdisciplinary and academic interest in matters related to cross-border tax issues and want to obtain the necessary qualifications for an academic career at universities or other research facilities in Austria or abroad.

After completion of the program, graduates should be able to:

- Conduct methodologically impeccable scientific research in their field
- Generate new scientific results
- Reflect critically upon their own scientific methods and performance
- Analyze academic contributions in their field critically
- Contribute to scientific progress in their field of expertise and to strengthening the connection to other fields dealing with taxation-related issues
- Take an interdisciplinary approach to scientific work in their field of expertise, based on their advanced knowledge of other taxation-related fields

§ 2 Admission Requirements

The prerequisite for admission to the PhD Program in International Business Taxation is the successful completion of a master's or diploma program, a *Fachhochschule* (university of applied sciences) diploma or master's program or an equivalent graduate degree program in a relevant discipline at a recognized post-secondary educational institution in Austria or abroad. Admission to the PhD Program in International Business Taxation is regulated by a selection procedure pursuant to § 64 (6) of the Universities Act 2002.

§ 3 Classification, Duration and Structure

(1) The PhD Program in International Business Taxation is interdisciplinary in nature and is a degree program in social and economic sciences within the meaning of § 54 (1) of the 2002 University Act. If the prerequisite degree named in § 2 is in law studies and the student's dissertation consists of one or more publications in the field of law, then this program is classified as a law studies program in the sense of § 54 (1) of the Universities Act 2002.

(2) Requirements for graduation from the six-semester program include the writing of a thesis, attendance of courses, and the successful completion of examinations worth 75 ECTS credits.

(2) The PhD Program in International Business Taxation will be held entirely in English.

§ 4 Types of Examinations

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

§ 5 Courses and Examinations

(1) The following classes and examinations are required in the PhD Program in International Business Taxation:

Subject/Course title	ECTS	Type of examination
<i>In Theories and Methods (8 ECTS) at least two of the following:</i>		
Legal Philosophy and Taxation	4	PI*
Legal Methods in Tax Law and International Public Law	4	PI
Econometrics	4	PI
Taxes and Decision Making	4	PI
<i>In Academic Writing (7 ECTS)</i>		
Academic Writing I	6	PI
Academic Writing II	1	PI
<i>In International Business Taxation (6 ECTS)</i>		
International Business Taxation	6	PI
<i>In Economic Psychology (6 ECTS)</i>		
Economic Psychology	6	PI
<i>In Ethics and Taxation, Tax History and Political Science and Taxation (8 ECTS) at least two of the following:</i>		
Ethics and Taxation	4	PI
Tax History	4	PI
Political Science and Taxation	4	PI
<i>In International Tax Policy (6 ECTS)</i>		

International Tax Policy	6	PI
<i>In Research Seminar (30 ECTS)</i>		
Research Seminar I	6	PI
Research Seminar II	6	PI
Research Seminar II	6	PI
Research Seminar IV	6	PI
Research Seminar V	6	PI
<i>In Defensio Dissertationis (4 ECTS):</i>		
Defensio dissertationis	4	FP

* PI = *prüfungsimmanent*, class with continuous assessment of student performance

(2) Research Seminars can be interdisciplinary courses and/or tax-related courses focusing on tax law, business taxation, or finance.

§ 6 Additional Courses

(1) Students can also take Additional Courses during the PhD Program in International Business Taxation. Any course completed to fulfill program requirements is not eligible to be chosen as an Additional Course.

(2) Additional Courses are:

Subject/Course title	ECTS	Type of examination
<i>In Preparatory Course Law: Tax Treaty Law (2 ECTS)</i>		
Preparatory Course Law: Tax Treaty Law	2	PI*
<i>In Preparatory Course Law: Comparative and European Tax Law (2 ECTS)</i>		
Preparatory Course Law: Comparative and European Tax Law	2	PI
<i>In Preparatory Course Business: Research in Tax Accounting (2 ECTS)</i>		
Preparatory Course Business: Research in Tax Accounting	2	PI
<i>In Preparatory Course Business: International Tax Planning (2 ECTS)</i>		
Preparatory Course Business: International Tax Planning	2	PI
<i>In Preparatory Course Economics: International Economics (2 ECTS)</i>		
Preparatory Course Economics: International Economics	2	PI
<i>In Preparatory Course Economics: Public Economics (2 ECTS)</i>		
Preparatory Course Economics: Public Economics	2	PI

* PI = *prüfungsimmanent*, class with continuous assessment of student performance

§ 7 Dissertation and defensio dissertationis

(1) To complete the PhD Program in International Business Taxation, students must write a thesis in the form of one or more academic papers. The topic shall be selected from the subjects tax law, business taxation, finance, or one of the subjects named in § 5 and

must be tax-related. The academic paper or papers can be allocated to two or more of these subjects.

(2) Announcement of the topic and the supervisor are governed by §§ 33 and 34 of the by-laws of WU Vienna University of Economics and Business. In deviation from § 34 of the by-laws of WU Vienna University of Economics and Business, the Vice Rector for Academic Programs and Student Affairs can appoint a different person, i.e. not the thesis supervisor, as first assessor.

(3) After successful completion of all the courses examinations pursuant to § 5, the candidate must present his or her thesis and its interdisciplinary aspects at a *defensio dissertationis* before the Thesis Defense Committee. The candidate has passed the *defensio dissertationis* ("*mit Erfolg teilgenommen*") if the majority of the members of the Thesis Defense Committee give the candidate a passing grade; in all other cases the candidate receives a failing grade ("*ohne Erfolg teilgenommen*").

(4) The Vice Rector for Academic Programs and Student Affairs shall appoint four faculty members, including the thesis supervisor and both assessors, as members of the Thesis Defense Committee for every *defensio dissertationis*. Members of the Committee should have a *venia docendi* in tax law, business taxation, finance, or one of the subjects named in (1).

(5) The thesis supervisor shall issue invitations to the *defensio dissertationis* and make sure that the invitation is widely distributed within the scientific community in Austria and abroad.

§ 8 Completion of the PhD Program

After the positive evaluation of all courses and examinations pursuant to § 5, the thesis, and the *defensio dissertationis*, the student shall be issued a certificate confirming that he/she has successfully completed the PhD Program in International Business Taxation.

§ 9 Academic Degree

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

§ 10 Effective Date

(1) This Curriculum shall enter into force on October 1, 2015.

(2) This Curriculum shall replace the curriculum for PhD Program in International Business Taxation pursuant to the resolution of the Committee for Academic Programs dated January 20, 2011, approved by the Senate on January 26, 2011.

§ 11 Transitional provisions

(1) Degree students who, at the time of entry into force of this Curriculum, have already begun the PhD Program in International Business Taxation at WU Vienna University of Economics and Business pursuant to the resolution of the Committee for Academic Programs 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 also entitled to change to the new curriculum at any time.