

## CURRICULUM



### FOR THE PhD 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. 31/2018, the following regulation is passed:

#### § 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

(1) The prerequisite for admission to the PhD Program is the successful completion of a diploma or master's program in a relevant field, a diploma or master's program in a relevant field at a university of applied sciences (*Fachhochschule*), or of another, equivalent program at a recognized post-secondary educational institution in Austria or abroad. Admission to the PhD Program in International Business Taxation shall be regulated by a selection procedure pursuant to § 63a (8) of the Universities Act.

(2) Dual application of examinations through credit transfer of examination grades from a program in a relevant discipline as referred to in (1) towards the PhD Program in International Business Taxation.

### § 3 Classification and Duration

(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 student's dissertation consists of one or more publications in the field of law, then this program is classified as a law studies program; if the student's dissertation consists of one or more publications in the field of social or economic sciences, then this program is classified as a social and economic sciences program.

(2) The PhD Program in International Business Taxation is a three-year program and is 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

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

<i>Subject/Course title</i>	<i>ECTS credits</i>	<i>Credit hours</i>	<i>Type of examination</i>
<i>In Theories and Methods (8 ECTS credits) at least two of the following:</i>			
Legal Philosophy and Taxation	4	2	PI <sup>1</sup>
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 <sup>2</sup>
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 (8 ECTS credits) at least two of the following:</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 Seminar (30 ECTS credits)</i>			
Research Seminar I	6	2	FS
Research Seminar II	6	2	FS
Research Seminar II	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 <sup>3</sup>

<sup>1</sup> PI = *prüfungsimmanent*, class with continuous assessment of student performance

<sup>2</sup> FS - *Forschungsseminar*, research seminar

<sup>3</sup> FP = *Fachprüfung*, a comprehensive subject examination

## § 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:

<i>Subject/Course title</i>	<i>ECTS credits</i>	<i>Credit hours</i>	<i>Type of examination</i>
<i>In Preparatory Course Law: Tax Treaty Law (2 ECTS credits)</i>			
Preparatory Course Law: Tax Treaty Law	2	2	PI
<i>In Preparatory Course Law: Comparative and European Tax Law (2 ECTS credits)</i>			
Preparatory Course Law: Comparative 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 Planning	2	2	PI
<i>In Preparatory Course Economics: International Economics (2 ECTS credits)</i>			
Preparatory Course Economics: International Economics	2	2	PI
<i>In Preparatory Course Economics: Public Economics (2 ECTS credits)</i>			
Preparatory Course Economics: Public Economics	2	2	PI

## § 6 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 published and remain online on the WU intranet 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.

(3) 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.

### **§7 Dissertation and Defensio Dissertationis**

(1) Students in the PhD Program in International Business Taxation are required to write a dissertation in the form of one or more academic papers. The topic of the dissertation must be chosen from at least one of the following subjects and must be related to taxation:

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

The paper or papers can also be allocable to two or more of the above subjects.

(2) The successful completion of all courses 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 his or her 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 Program**

After the positive evaluation of all courses pursuant to § 5, the dissertation, 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.

### **§ 10 Academic Degree**

Graduates of the PhD 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 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.

(3) The amendments to this regulation as published in the WU Bulletin No. 40 of June 27, 2018 shall enter into force on October 1, 2018.

### **§ 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.

(3) Degree students who began their PhD studies 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.