

CURRICULUM



FOR THE PhD PROGRAM INTERNATIONAL BUSINESS TAXATION

at WU Vienna University of Economics and Business

On January 26, 2011, the Senate of WU Vienna University of Economics and Business approved the following resolution by the Committee for Academic Programs of January 20, 2011 on the curriculum for the PhD Program in International Business Taxation, in accordance with the Federal Act on the Organization of Universities and their Studies (*Universitätsgesetz*, Universities Act 2002), Federal Law Gazette BGBl.I No. 120/2002 as amended.

§ 1 Objectives

The PhD Program in International Business Taxation provides a well-founded academic qualification specialized in tax law, business taxation, public sector finance, or any other tax-related field, if represented by program faculty members. Graduates have the knowledge and skills to analyze and understand tax-related situations, including cross-border tax issues, and to conduct independent research.

Thus, the PhD Program in International Business Taxation is aimed at students with an academic interest in international taxation issues approached from an interdisciplinary perspective, and who wish to obtain the necessary qualifications for an academic career at a university or other research institution 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;
- promote scientific progress in their field and in related subjects dealing with taxation issues;
- take an interdisciplinary approach to their own field based on their profound understanding of other tax-related subjects.

§ 2 Admission Requirements

The prerequisite for admission to the PhD Program in International Business Taxation is the successful completion of a diploma or master degree program or a *Fachhochschule* (university of applied sciences) diploma or master degree program or an equivalent 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 a degree program in social and economic sciences within the meaning of § 54 (1) of the 2002 University Act. For students with a previous degree in law who will be writing one or more papers on law for their dissertation, the program counts as a degree program in law within the meaning of § 54 (1) of the 2002 University Act.

(2) Requirements for graduation from the three-year (six-semester) program include the preparation of a dissertation, attendance of courses and the successful completion of examinations worth 85 ECTS credits.

(3) 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 compulsory courses must be completed during 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
Organizational Behavior and Decision Making	4	PI
<i>In Academic Writing (1 ECTS)</i>		
Academic Writing	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 (6 ECTS)</i>		
Ethics and Taxation	6	PI
<i>In Tax History (6 ECTS)</i>		
Tax History	6	PI
<i>In Political Science and Taxation (6 ECTS)</i>		
Political Science and Taxation	6	PI

<i>In International Tax Policy (6 ECTS)</i>		
International Tax Policy	6	PI
<i>In Research Seminars (36 ECTS)</i>		
Research Seminar I	6	PI
Research Seminar II	6	PI
Research Seminar III	6	PI
Research Seminar IV	6	PI
Research Seminar V	6	PI
Research Seminar VI	6	PI

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

(2) The courses in Theories and Methods under item 1 are courses with continuous assessment of student performance (*prüfungsimmanent*, PI), focusing mainly on academic research methods and their significance for research in the field of taxation.

(3) Research Seminars can either be interdisciplinary courses or courses focusing on tax law, business taxation or public sector finance, each as related to taxation.

§ 6 Additional Courses

(1) Students have the opportunity to take additional courses during the PhD Program in International Business Taxation. Taking a course as a requirement precludes selecting the same course as an additional course.

(2) The following courses can be selected as additional courses in the PhD Program in International Business Taxation:

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: Tax Systems around the World (2 ECTS)</i>		
Preparatory Course Business: Tax Systems around the World	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) In the PhD Program in International Business Taxation, students shall write a dissertation in the form of one or several academic papers. The academic paper(s) included in the dissertation shall be allocable to the subjects tax law, business taxation, public sector finance or one of the subjects named in § 5, and be related to the field of taxation. The academic paper(s) included in the dissertation can also be allocable to two or more of these subjects, however, the main focus of the work must be allocable to one of the subjects.

(2) By way of derogation from the provisions of the Bylaws of WU Vienna University of Economics and Business, the Vice-Rector, Academic Programs and Student Affairs, shall appoint three assessors for the dissertation. The first assessor must be habilitated or equally qualified or be a full professor in the subject to which the academic paper(s) included in the dissertation are allocated or have as their main focus. The first assessor is also the student's supervisor. The second assessor must be habilitated or equally qualified or be a full professor in one of the subjects under item 1. The third assessor must be habilitated or equally qualified or be a full professor in one of the subjects named in the Curriculum of the the PhD Program International Business Taxation under item 1, and should preferably be a researcher from outside of Austria.

(3) After the positive evaluation of all courses and examinations pursuant to § 5 (1-3) and the positive evaluation of the dissertation, the student shall publicly defend the dissertation and discuss the interdisciplinary aspects of the work in a *defensio dissertationis* (subject examination worth 4 ECTS credits) before the Thesis Defense Committee. The assessment of the *defensio dissertationis* is "attended with success" ("*mit Erfolg teilgenommen*") if a majority of the Thesis Defense Committee give the *defensio dissertationis* a passing grade; in all other cases it is "attended without success" ("*ohne Erfolg teilgenommen*").

(4) The Vice-Rector, Academic Programs and Student Affairs shall appoint four members to the Thesis Defense Committee for each *defensio dissertationis*. These members must be habilitated or equally qualified or be full professors. Of the four members, one member should be habilitated or equally qualified or be a full professor in tax law, one in business taxation, one in public sector finance, and the fourth in one of the subjects under item 1. Preferably, at least one member of the Thesis Defense Committee should be a researcher from outside of Austria. Assessors of the dissertation may not be members of the Thesis Defense Committee, but may participate in the Committee's proceedings.

(5) The first assessor of the dissertation shall issue an invitation to the *defensio dissertationis*, and ensure that members of the Austrian and international scientific community are made aware of the *defensio dissertationis* and attend it, if possible.

§ 8 Completion of the PhD Program

After the positive evaluation of all courses and examinations pursuant to § 5 (1-3), 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.

§ 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

This Curriculum shall enter into force on October 1, 2011.