

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, qualifying 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 the taxation of companies' cross-border activities, drawing on and combining the core disciplines public finance, international tax law, and cross-border tax management. Going beyond a strict focus on taxation, the program also includes non-traditional yet highly relevant

disciplines such as economic psychology, history, political science, ethics, and legal philosophy as well as taxes and decision making, which broadens students' horizons and encourages them to take a more comprehensive approach to research questions.

CONTENT AND STRUCTURE

The program takes **three years** to complete and awards a PhD degree to graduates. During the first year, participants acquire the basic knowledge necessary for conducting interdisciplinary work. Building on this foundation, the second and third years are dedicated to further elective seminars in **related fields**, a **research stay abroad**, additional optional workshops, and especially to conducting research for the **PhD thesis**. Students attend an accompanying **research seminar** throughout the entire program. All courses are taught in **English**.

COURSE SCHEDULE

1 ST YEAR – CORE COURSES	
Preparatory courses	
Law › Tax Treaty Law › Comparative and European Tax Law	Business › Research in Tax Accounting › International Tax Planning
Economics › International Economics › Public Economics	
At least two courses in Theories and Methods	
Legal Methods › Legal Philosophy and Taxation › Legal Methods in Tax Law and International Public Law	Business/Economics-Related Methods › Econometrics › Taxes and Decision Making › Empirical Methods
Academic Writing	
› Academic Writing I, II	
Perspectives on Taxation Seminars	
› Ethics and Taxation › Economic Psychology › Tax History	› Political Science and Taxation › International Tax Policy
International Business Taxation Interdisciplinary training	
2 ND YEAR – RESEARCH	
One Perspectives on Taxation Seminar Workshops	Research stay abroad (up to six months) Focus on thesis
3 RD YEAR – RESEARCH	
Workshops	Focus on thesis

Research Seminar

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QUALIFICATION PROFILE AND CAREER PROSPECTS

DIBT graduates are qualified to conduct research in the following areas:

- › Determination of taxable profit
- › Locational decisions
- › International coordination of business taxation
- › Business taxation, tax administration, enforcement, and compliance

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 are dedicated to promoting interdisciplinary cooperation. Visiting professors, all internationally recognized leaders in their respective fields, make an important contribution to DIBT's teaching 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 innovative research team working at WU Vienna in the fields of law, business, and economics.

APPLICATION

The program is open to students from all countries, provided they hold a master's or equivalent degree primarily in law, business, economics, or psychology, or – in exceptional cases – in other disciplines, provided 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 more detailed information on the application requirements, please visit the program's website at wu.at/dibt

FINANCIAL SUPPORT

Only a limited number of students can be admitted. Tuition fees are waived for students accepted into the program, and a limited number of employment contracts in the amount of approximately €2,600 per month (subject to tax and social /health insurance fees) are available. WU Vienna always goes the extra mile to provide an ideal research environment for the program's students.

If you have further questions, please contact us at dibt@wu.ac.at

To find out more about the Doctoral Program in International Business Taxation, please visit wu.at/dibt

**Applications are accepted online
from November 1 to February 15.**