

**Dissertation Guideline**  
**Doctoral Program in International Business Taxation**  
**WU Vienna University of Economics and Business**

**I. Scope**

This guideline defines the requirements for dissertations from students of the Doctoral Program in International Business Taxation at WU. The guideline specifies the general dissertation guidelines according to §34 of WU's *Satzung* (by-law). Students with a research focus in law write their dissertation as a monograph. Students with a research focus in business, economics, or psychology write a cumulative dissertation.

A cumulative dissertation comprises a compilation of research papers which are coherent in terms of topic or method, and that take the form of a scholarly article. The papers must be preceded by an introduction which explains topical or methodical coherence. In case papers were authored by several authors, the contribution of the student must also be explained in the introduction.

**II. Requirements for Cumulative Dissertations**

The subsequent four requirements describe the minimum requirements for cumulative dissertations from students of the Doctoral Program in International Business Taxation. The decision on whether the quality of the cumulative dissertation is sufficient for achieving the doctoral degree is made according to § 7 of the *Studienplan* (official curriculum).

- i) The cumulative dissertation must comprise at minimum three research papers which are published or submitted for publication.
- ii) Co-authorship for some of the papers is allowed in principle (also with the supervisor). However, at least one of the three papers must be authored by the student alone.
- iii) All papers of the cumulative dissertation shall be published in the Working Paper Series of the Research Institute for International Taxation der WU (presently "WU International Business Taxation Research Paper Series" at SSRN). Such publication is considered eligible for publication according to i).
- iv) At least one paper of the cumulative dissertation must be presented at an international, peer-reviewed conference or must be accepted for publication in a scholarly, peer-reviewed journal.