

# 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 **perspectives on taxation**, a **research stay abroad**, additional optional workshops, and especially to doing research for a **PhD thesis**. Students attend an accompanying **research seminar** throughout the entire program. All courses are taught in **English**.

### COURSE SCHEDULE

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

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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 cutting-edge research team working at WU 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](http://wu.at/dibt)

### FINANCIAL SUPPORT

DIBT is funded by the Austrian Science Fund (FWF). **Only a limited number of students can be admitted.** Tuition fees are waived for students accepted into the program, and a limited number of scholarships in the amount of approximately €2,100 per month (subject to tax and social /health insurance fees) are available. WU 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](mailto:dibt@wu.ac.at)

To find out more about the Doctoral Program in International Business Taxation, please visit [wu.at/dibt](http://wu.at/dibt)

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