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 curriculum takes **three years** to complete and once the dissertation is defended, graduates are awarded a PhD degree. During the first year, participants acquire the basic knowledge necessary for conducting interdisciplinary work. Building on this foundation, the following 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

1ST 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
- International Tax Policy

International Business Taxation
Interdisciplinary training

2ND YEAR – RESEARCH

One Perspectives on Taxation Seminar

Workshops

Research stay abroad (up to six months)
Focus on thesis

3RD YEAR – RESEARCH

Workshops

Focus on thesis

Research Seminar

DIBT
Doctoral Program in International Business Taxation

CAREER PROSPECTS

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 – 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 €2,800 per month (14 times per year) 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**

The DIBT Program is funded by the Austrian Science Fund (FWF).

Applications are accepted online from November 1 to February 1.

EQUIS ACCREDITED AACSB ACCREDITED ASSOCIATION OF MBAS ACCREDITED