

# Examination Regulations

International Taxation and Law, B.A.  
Rhine-Waal University of Applied Sciences

Dated 21 March 2019  
(Official Notice 15/2019)

As amended by the second amending statutes  
Dated 27 November 2024  
(Official Notice 05/2025)

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## **Section 1 Scope**

These examination regulations shall apply to the bachelor's degree programme International Taxation and Law, B.A., offered in English by the Faculty of Society and Economics of Rhine-Waal University of Applied Sciences, in conjunction with the General Examination Regulations for Bachelor's and Master's Degree Programmes ("RPO") of Rhine-Waal University of Applied Sciences. They govern the full-time, seven-semester mode of study.

**Section 2**  
**Academic objectives; purpose of examination; degree awarded**

- (1) The bachelor's examination concludes this degree programme and entitles graduates to continue their studies in a master's degree programme. Academic aims and objectives are defined in Section 3 RPO. A strong command of English is key to success in this degree programme, as it provides the essential basis for the programme's continuous objective of expanding and honing students' professional language skills.
- (2) The academic degree "Bachelor of Arts", abbreviated as "B.A.", is awarded for successfully completing the bachelor's examination.

**Section 3**  
**Admission requirements**

- (1) General admission requirements are defined in Section 4 RPO.
- (2) Applicants are ineligible for admission if they failed the final attempt at a mandatory examination in a previous degree programme that was very similar content-wise to this degree programme and offered by a university subject to German Basic Law.
- (3) Acceptable proof of English proficiency is defined in Section 4 (5a) RPO.

**Section 4**  
**Basic internship**

Students in this degree programme are required to complete an eight-week preparatory internship (within the meaning of Section 4 (3) RPO) at an extramural company, public authority or organisation and in a context relevant to the curriculum. The internship should familiarise the student with questions and matters relating to economics and/or law.

**Section 5**  
**Programme structure; Volume of instruction hours; Progression of studies**

- (1) This degree programme has a total volume of instruction of 122 SWS (total weekly contact hours, or *Semesterwochenstunden*).
- (2) The modules of this degree programme comprise a total sum of 210 credits and conform to the ECTS framework defined in Section 6 (5) RPO.
- (3) All modules and examinations for this degree programme are conducted in English, notwithstanding sentence 2. Specially marked elective modules (and their examinations) in the elective catalogue are offered in a different language.
- (4) (Intentionally omitted).
- (5) Additional information about the breakdown of this degree programme and the type, form and scope of modules is available in the study and examination plan at the end of this document. Students in this degree programme may submit a written request to the Exam Board to earn up to 5 elective credits in modules offered by other faculties of Rhine-Waal University

of Applied Sciences. Requests will be approved if the content of these other modules aligns with the main emphasis or can be considered a suitable supplement for the elective catalogue of this degree programme. Additional information about learning outcomes, qualification aims, teaching contents and types of examinations can be found in the module guide, which is published on the homepage of Rhine-Waal University of Applied Sciences.

(6) Admission to the module TL 4 6353 (Anti-Tax Avoidance Legislation) is only possible after successfully passing the examination for TL 1 6303 (General Introduction to Tax Law); admission to the module TL 4 6316 (Determination of Tax Bases) is only possible after successfully passing the examination for TL 1 6348 (Bookkeeping and DATEV). Admission to the modules TL 4 6317 (Project in International Taxation) and TL 5 6322 (Project in International Taxation) is only possible after obtaining the certificate for TL 2 6349 (Research Skills). Admission to the module TL 5 6319 (Contract Law) is only possible after successfully passing the examination for TL 2 6346 (Civil Law and Corporate Law); admission to the module TL 5 6321 (International Tax Planning) is only possible after successfully passing the examination in TL 2 6308 (Basics of International Taxation).

(7) The modules TL 2 6102 (Introduction to Economics), TL 2 6349 (Research Skills), TL 4 6317 (Project in International Taxation), TL 5 6322 (Project in International Taxation) and the modules of the seventh semester are offered every semester to give students the option of shortening the overall duration of their studies

#### **Section 5a** **Internship semester / semester abroad**

- (1) Internship semester requirements are defined in Section 21 RPO.
- (2) In the case of a semester abroad, at least 20 of the required 30 CP must be acquired at the hosting university.

#### **Section 6** **Scope of examinations**

- (1) The time allotted to students for a written examination is based on the credit value of the respective course and will not exceed 120 minutes. As a general rule, 20 to 30 minutes will be allotted for every one credit point.
- (2) An oral examination generally lasts at least 15, but no more than 30 minutes per student.
- (3) The text portion of an assignment, term paper or project should not exceed 30 pages (DIN A4).
- (4) (Intentionally omitted).
- (5) (Intentionally omitted).
- (6) (Intentionally omitted).
- (7) (Intentionally omitted).

## **Section 7**

### **Scope and form of the thesis**

(1) The text portion of the thesis should generally be between 40 and 60 DIN A4 pages in length. The thesis may also be supplemented with other media, provided the use of said media as additional documentation is appropriate and helpful within the context of the assigned task. In this case, the length of the text portion of the thesis may deviate from the aforementioned minimum requirement.

(2) The undergraduate thesis can also be admitted as group work if each student's individual contribution fulfils the requirements set forth in Section 23 (1) RPO and is clearly distinguishable (and thus assessable) thanks to clear and distinct delimitation by sections, page numbers or other criteria.

(3) The bachelor's thesis must be written in English. In certain justified cases and on request the bachelor's thesis can be written in German, provided the thesis supervisor has consented to this request in writing. This exemption request must be submitted no later than upon registering for the thesis.

## **Section 8**

### **Admission to the thesis and colloquium**

(1) In addition to the thesis admission requirements defined under Section 24 (1) RPO, students must also have obtained at least 175 credits. Deviating from the previous sentence, admission to the thesis is possible with 145 credits if the internship or study abroad semester will occur after the thesis has been submitted.

(2) In addition to the colloquium admission requirements defined under Section 27 (2) RPO, students must also have obtained at least 207 credits.

## **Section 9**

### **Credit values for the thesis and colloquium**

(1) Twelve credits are awarded for passing the bachelor's thesis.

(2) Three credits are awarded for passing the colloquium.

## **Section 10**

### **Conferral of the bachelor's degree**

The bachelor's degree title in Section 2 (2) shall be officially conferred upon issuing of the bachelor's degree certificate defined in Section 30 (1) RPO.

## **Section 11**

### **Entry into force and transitional provisions**

(1) These examination regulations will enter into force on the day after the publication of the German-language original as an Official Notice of Rhine-Waal University of Applied Sciences. They apply to students who first enrolled in International Taxation and Law B.A. of the Faculty of Society and Economics of Rhine-Waal University of Applied Sciences in or after winter semester 2025-26.

(2) Students who first enrolled in International Taxation and Law B.A. before winter semester 2021-22 may continue their studies according to the Examination Regulations from 21 March 2019 (Official Notice 15/2019) until no later than 29 February 2028. The examination regulations from 21 March 2019 (Official Notice 15/2019) will expire on 1 March 2028. Students who first enrolled in International Taxation and Law B.A. before winter semester 2025-26 may continue their studies according to the examination regulations amended by the first amending statutes from 25 November 2020 (Official Notice 5/2021) until 31 August 2029 at the latest. The examination regulations amended by the first amending statutes will expire on 1 September 2029.

(3) Students currently studying under the examination regulations from 21 March 2019 (Official Notice 15/2019) may submit a written request to the Examination Board to switch to the examination regulations amended by the first amending statutes or the present examination regulations. Students studying according to the examination regulations amended by the first amending statutes can request in writing to switch to the present examination regulations. The Examination Board is responsible for all credit recognition decisions for modules and examinations completed under previous examination regulations. Upon expiry of the examination regulations from 21 March 2019 or the examination regulations as amended by the first amending statutes from 25 November 2020, any students still studying according to said examination regulations are considered to have switched to the present examination regulations automatically. Students who first enrolled before winter semester 2025-2022 and have requested to continue their studies under the present examination regulations may obtain more than 5 elective credits in modules offered by other faculties of Rhine-Waal University of Applied Sciences in accordance with Section 5 (5).

*Note: These examination regulations entered into force in their present version on 19 February 2025.*

# Annex

Prüfungs- und idealtypischer Studienverlaufsplan für den grundständigen Bachelorstudengang International Taxation and Law, B.A.

Nr. No.	Module Modules	CH	V	S	Ü	Pra	Pro	Ex	CP	WS1	SS2	WS3	SS4	WS5	SS6	WS7
TL 1 6346	Einführung in die Betriebswirtschaftslehre Introduction to Business Administration	4	4					P	5	5						
TL 1 6203	Wirtschaftsmathematik Business Mathematics	4	2		2			P	5	5						
TL 1 6346	Zivilrecht und Gesellschaftsrecht Civil Law and Corporate Law	4	2		2			P	5	5						
TL 1 6303	Allgemeine Einführung in das Steuerrecht General Introduction to Tax Law	4	3		1			P	5	5						
TL 1 6347	Umsatzsteuer, Indirekte Steuern und Zollabgaben VAT, Indirect Taxes and Custom Duties	4	2		2			P	5	5						
TL 1 6348	Buchführung und DATEV Bookkeeping and DATEV	4	3		1			P	5	5						
TL 2 6308	Grundlagen internationaler Besteuerung Basics of International Taxation	4	3		1			P	5		5					
TL 2 6306	Unternehmensbesteuerung Business Taxation	4	3		1			P	5		5					
TL 2 6102	Einführung in die Volkswirtschaftslehre Introduction to Economics	6	4		2			P	5		5					
TL 2 6349	Forschungskompetenzen Research Skills	4		4				T	5		5					
TL 2 6310	Externes Rechnungswesen Financial Accounting	4	2		2			P	5		5					
TL 2 6305	Internes Rechnungswesen Management Accounting	4	2		2			P	5		5					
TL 3 6314	Verrechnungspreise Transfer Pricing	4	2		2			P	5			5				
TL 3 6104	Einführung in die Statistik Introduction to Statistics	4	2		2			P	5			5				
TL 3 6350	Einführung in IFRS und die Bilanzanalyse Introduction to IFRS and to Balance Sheet Analysis	4	4					P	5			5				
TL 3 6361	Finanzierung und Controlling Finance and Controlling	4	4					P	5			5				
TL 3 6311	Doppelbesteuerungsabkommen Double Tax Treaties	4	3		1			P	5			5				
TL 3 6118	Interdisziplinäres Projekt Interdisciplinary Project	2					2	P	5			5				
TL 4 6362	Europäisches Recht und Besteuerung European Law and Taxation	4	3		1			P	5				5			
TL 4 6316	Ermittlung steuerlicher Bemessungsgrundlagen Determination of Tax Bases	4	4					P	5				5			
TL 4 6363	Abwehrgesetze gegen Steuergestaltungen Anti Tax Avoidance Legislation	4	3		1			P	5				5			
TL 4 6317	Projekt in internationaler Besteuerung Project in International Taxation	2					2	P	5				5			
TL 6 6319	Vertragsrecht Contract Law	4	4					P	5					5		
TL 6 6315	Öffentliche Finanzwirtschaft Public Finance	4	4					P	5					5		
TL 6 6321	Internationale Steuergestaltung International Tax Planning	4	2		2			P	5					5		
TL 6 6322	Projekt in internationaler Besteuerung Project in International Taxation	2					2	P	5					5		
	Wahlpflichtfächer Electives	16	16					P	20				10	10		
TL 6 6037	Praxissemester oder Auslandsstudiensemester Internship or Semester Abroad								30						30	
TL 7 6338	Orientierungsmodul Guidance Module	2				2		T	5							5
TL 7 6354	Digitale Methoden in der Besteuerung Digital Skills in Taxation	2				2		T	5							5
TL 7 6365	Umfassende Fallstudie Comprehensive Case Study	2				2		P	5							5
TL 7 6041	Bachelorarbeit Bachelor Thesis							P	12							12
TL 7 6042	Kolloquium Colloquium							P	3							3
	Gesamt Total	122	81	4	25	6	6		210	30	30	30	30	30	30	30

Nr. No.	Wahlpflichtkatalog (Sommersemester) List of Elective Subjects (Summer Term)	CH	Ex	CP
TL 4 6366	The Digital Enterprise: Technology, Innovation, and Organizational Strategies Das digitale Unternehmen: Technologie, Innovation und Organisationsstrategien	4	P	5
TL 4 6367	Internationale Kapitalmärkte und Nachhaltigkeitsberichterstattung International Capital Markets and Sustainable Reporting	4	P	5
TL 4 6368	Unternehmensgründung Entrepreneurship	4	P	5
TL 4 6326	Besteuerung von Fusionen und Übernahmen Taxation of Mergers and Acquisitions	4	P	5
TL 4 6324	Deutsches Steuerrecht für internationale Studierende (in deutscher Sprache) German Tax Law for International Students (in German language)	4	P	5

Nr. No.	Wahlpflichtkatalog (Wintersemester) List of Elective Subjects (Winter Term)	CH	Ex	CP
TL 6 6330	Unternehmensbesteuerung und Unternehmensumfeld Business Taxation and Corporate Environment	4	P	5
TL 6 6320	Unternehmensanalyse Business Analysis	4	P	5
TL 6 6331	Internationale Steuerpolitik International Tax Policy	4	P	5
TL 6 6328	Wirtschaftsprüfung und Unternehmensführung Auditing and Corporate Governance	4	P	5
TL 6 6329	Abgabeordnung und Steuergesetzgebung (in deutscher Sprache) The Fiscal Code and Tax Legislation of Germany (in German language)	4	P	5
TL 6 6263	Ökonomik digitaler Märkte Economics of Digital Markets	4	P	5

Nr. No.	Wahlpflichtkatalog (Winter- und Sommersemester) List of Elective Subjects (Winter and Summer Term)	CH	Ex	CP
TL 4 6036	Fremdsprache*	4	P	5
TL 6 6036	Foreign Language*			

\*Englisch nur ab CEFR-Sprachniveau C1

\*English only from CEFR level C1