

Examination Regulations

for

International Taxation and Law B.A.

at Rhine-Waal University of Applied Sciences

Dated 21 March 2019

This English translation is offered for information purposes only. In the event of any discrepancies or doubt in interpretation, the German original takes precedence. Only the German original is considered legally binding.

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Section 1 Applicability

These examination regulations shall apply to the bachelor's degree programme International Taxation and Law, 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 standard, seven-semester mode of study (full-time study) as well as the nine-semester, part-time mode of study for working professionals (part-time study).

Section 2 Academic Objectives and Purpose of Examination, Bachelor's Degree

(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 outlined in Section 3 RPO. A strong command of the English language is essential to success in this degree programme, as it is a necessary prerequisite for the overarching goal of consolidating and expanding students' technical language and communication skills.

(2) The academic degree "Bachelor of Arts", abbreviated as "B.A.", is awarded upon successful completion of the final bachelor's examination.

Section 3 General Admission Requirements

(1) General admission requirements are defined in Section 4 RPO.

(2) Applicants are ineligible for admission if they have previously failed the final attempt at a mandatory examination in the same degree programme at a university subject to German Basic Law; this also applies to previous degree programmes with a significant overlap in content with this degree programme. A degree programme "with a significant overlap in content" within the meaning of Section 4(6) RPO is defined as any undergraduate degree programme (bachelor's degree or "Diplom") offered by a German university or university of applied sciences whose content is derived primarily from the field of economics.

(3) For English language requirements, refer to 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 Studies; Progression of Studies

- (1) This degree programme has a total volume of study of 123 weekly contact hours (SWS).
- (2) The modules of this degree programme comprise a total sum of 210 credits according to the ECTS framework defined RPO in Section 6(5).
- (3) All modules and examinations for this degree programme are offered and conducted in English. One specially marked elective module (see elective catalogue) may be completed per semester in a language other than the official language of instruction.
- (4) In part-time study arrangement, professionals in the workforce can study on a part-time basis while continuing their career. In this mode of study, the regular content of the first two semesters is taught over the course of four semesters instead. During this time, the part-time student will spend two weekdays at the university and three at their place of employment.
- (5) Additional information about how this degree programme is organised and about the type, form and scope of modules can be found in the study and examination plan (see annex). A maximum of 5 credits can be recognised from any degree programme at Rhine-Waal University of Applied Sciences towards the elective requirements of this degree programme with the approval of the Examination Board. Additional information about learning outcomes, qualification aims, contents and forms of examination can be found in the corresponding module guide, which is available for viewing in the dean's office.
- (6) Students are not eligible to sign up for the modules TL_13 (Financial Accounting), TL_23 (Contract Law) and TL_25 (International Tax Planning) until the prerequisite examinations listed in the module guide have been passed.
- (7) To allow students the possibility of shortening the length of their studies, modules designated for the seventh semester are offered each semester.

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 shall not exceed 120 minutes. As a general rule, 20 to 30 minutes shall be allotted for every one credit.
- (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 DIN A4 pages.
- (4) Registration for the first examination attempt in the modules TL_02 (Business Mathematics) and TL_04 (General Introduction to Tax Law) must occur in the fifth semester

of study at the latest; registration for the first examination attempt in the module TL_09 (Corporate Law) must occur in the sixth semester of study at the latest. If a student has not undertaken an examination attempt nor submitted a request to do so before the deadline, then he or she shall be registered on an obligatory basis by the Examination Board for the final examination opportunity remaining before the deadline. Section 6 applies analogously.

(5) Students who have failed an attempt at an examination in the modules TL_01 to TL_18 and not registered for a new attempt of their own accord within two semesters shall be automatically registered for a new attempt on an obligatory basis in accordance with paragraph (6).

(6) If a student has not undertaken a new attempt at a failed examination nor submitted a request to do so before the deadline, then he or she shall be registered on an obligatory basis by the Examination Board for the final examination opportunity remaining before the deadline. This also applies regardless of whether the examination in question was offered again before the deadline. If a student registers for the final examination opportunity before the deadline of his or her own accord, then withdrawing from said examination within the meaning of Section 15(6) RPO is not permitted. If the student does not appear to the examination and cannot provide a good reason for his or her absence, then the examination shall be assessed as Failed (5.0). The Examination Board must be notified in writing immediately of any mitigating circumstances for missing an examination and credible supporting evidence must be provided. In cases of illness, the Examination Board reserves the right to request a medical certificate from a doctor of the Board's choosing. If the Examination Board deems the reasons valid, the deadline will be extended until the next examination opportunity.

(7) Exempted from obligatory registration are students on an official leave of absence in accordance with Section 9 of the Enrolment Regulations of Rhine-Waal University of Applied Sciences or who are currently undertaking an internship or study abroad semester per Sections 21 and 22 RPO, respectively. In exceptional cases, other students can apply for an exemption from obligatory examination registration, in particular those who:

- a) are responsible for the care and upbringing of minors within the meaning of the German Federal Education and Training Assistance Act, Section 25(5), or
- b) are acting as elective representatives in executive bodies of the University, the student body or the faculty, or
- c) are currently assuming the duties of Equal Opportunities Officer at the University, or
- d) have an impairment or are suffering from a serious illness which prolongs their duration of study.

Requests for exemptions must be submitted no later than four weeks before the start of the examination phase or the first scheduled examination, provided it is scheduled to occur in the examination phase. In the case of a), an exemption should generally not exceed three semesters; in the cases b) and c), it should generally not exceed two semesters.

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 as well, provided their use is appropriate and useful as additional documentation in accordance with the assigned task. In this case the text portion of the thesis may contain fewer pages than the minimum requirement defined above.
- (2) The thesis can also be admitted as group work if each student's individual contribution fulfils the requirements in Section 23(1) RPO and is clearly distinguishable – and thus assessable – due to clear and distinct identification by section, page numbers or other criteria.

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 180 credits. Deviating from the previous sentence, admission to the thesis is possible with 150 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

Awarding of the Bachelor's Degree

The bachelor's degree specified in Section 2(2) is officially conferred with the issuing of the bachelor's degree certificate referred to in Section 30(1) RPO.

Section 11

Entry into Force and Transitional Provisions

- (1) These examination regulations shall enter into force on the day after their publication in the Official Notices (*Amtliche Bekanntmachungen*) 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 2019-20.

(2) Students who enrolled in International Taxation and Law B.A. before winter semester 2019-20 may continue their studies according to the examination regulations dated 26 August 2013 (Official Notices 28/2013), as amended on 7 February 2018 (Official Notices 9/2019), until 28 February 2026 at the latest. The examination regulations dated 26 August 2013 (Official Notices 28/2013), as amended on 20 November 2018 (Official Notices 9/2018), shall expire on 1 March 2026.

(3) Students currently studying according to the examination regulations dated 26 August 2013 (Official Notices 29/2013), as amended on 7 February 2018 (Official Notices 9/2018), may submit a written request to the Faculty Examination Board to switch to the examination regulations defined in this document. The Faculty Examination Board is responsible for all decisions relating to the recognition of previously earned credits.

Note: These examination regulations entered into force on 1 May 2019.

Annex

Recommended Full-Time Study and Examination Plan for 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_01	Grundlagen der Betriebswirtschaftslehre und Buchführung Basics of Business Administration and Bookkeeping	4	4					P	5	5						
TL_02	Wirtschaftsmathematik Business Mathematics	4	2		2			P	5	5						
TL_03	Europarecht European Union Law	4	2		2			P	5	5						
TL_04	Allgemeine Einführung in das Steuerrecht General Introduction to Tax Law	4	3		1			P	5	5						
TL_05	Deskriptive Statistik Descriptive Statistics	4	2		2			P	5	5						
TL_06	Zivilrecht Civil Law	4	3		1			P	5	5						
TL_07	Unternehmensrechnung Management Accounting	4	2		2			P	5		5					
TL_08	Unternehmensbesteuerung Business Taxation	4	3		1			P	5		5					
TL_09	Gesellschaftsrecht Corporate Law	4	2		2			P	5		5					
TL_10	Grundlagen internationaler Besteuerung Basics of International Taxation	4	3		1			P	5		5					
TL_11	Grundlegende Methoden Basic Methods (Scientific Skills & Applied Tax Accounting)	4	2			2		T	5		5					
TL_12	Einführung in die Volkswirtschaftslehre Introduction to Economics	6	4		2			P	5		5					
TL_13	Externes Rechnungswesen Financial Accounting	4	4					P	5			5				
TL_14	Unternehmensfinanzierung Corporate Finance	4	2		2			P	5			5				
TL_15	Doppelbesteuerungsabkommen Double Tax Treaties	4	-- 3		1			P	5			5				
TL_16	Fortgeschrittene Methoden Advanced Methods (Controlling & Applied Taxation Software)	4	-- 2		2			P*	5			5				
TL_17	Interdisziplinäres Projekt Interdisciplinary Project	2					2	P	5			5				
TL_18	Verrechnungspreise Transfer Pricing	4	3		1			P	5			5				
TL_19	Öffentliche Finanzwirtschaft Public Finance	4	4					P	5				5			
TL_20	Ermittlung steuerlicher Bemessungsgrundlagen Determination of Tax Bases	4	3		1			P	5				5			
TL_21	Projekt in internationaler Besteuerung Project in International Taxation	2					2	P	5				5			
TL_22	Internationale Aspekte des deutschen Steuerrechts International Aspects of German Tax Law	5	4		1			P	5				5			
TL_23	Vertragsrecht Contract Law	4	4					P	5					5		
TL_24	Unternehmensanalyse Business Analysis	4	4					P	5					5		
TL_25	Internationale Steuergestaltung International Tax Planning	4	2		2			P	5					5		
TL_26	Projekt in internationaler Besteuerung Project in International Taxation	2					2	P	5					5		
TL_27	Wahlpflichtfächer Electives	16	16					P	20				10	10		
TL_28	Praxissemester oder Auslandsstudiensemester Internship or Semester Abroad								30						30	
TL_29	Orientierungsmodul Guidance Module	2				2		T	5							5
TL_30	Unternehmensplanspiel Business Simulation	2				2		P	5							5
TL_31	Abschlussreflektion Final Reflection	2				2		P	5							5
TL_32	Bachelorarbeit Bachelor's Thesis							P	12							12
TL_33	Colloquium Colloquium							P	3							3
	Gesamt Total	123	83	0	23	8	6		210	30	30	30	30	30	30	30

* In this module, "Applied Taxation Software" is assessed as pass/fail.

Nr. No.	Wahlpflichtkatalog (Sommersemester) List of Elective Subjects (Summer Semester)	CH	Ex	CP
TL_27.01	Reporting und Finance für Fortgeschrittene Advanced Reporting and Finance	4	P	5
TL_27.02	Gerechtigkeit in der Marktwirtschaft und Sozialverantwortung Justice, Fairness and Responsibility in the Market	4	P	5
TL_27.03	Deutsches Steuerrecht für internationale Studierende (in deutscher Sprache) German Tax Law for international Students (in German)	4	P	5
TL_27.04	Verhandlungs- und Verhaltensentscheidungsfindung Negotiation and Behavioral Decisionmaking	4	P	5
TL_27.05	Besteuerung von Fusionen und Übernahmen Taxation of Merger and Acquisitions	4	P	5

Nr. No.	Wahlpflichtkatalog (Wintersemester) List of Elective Subjects (Winter Semester)	CH	Ex	CP
TL_27.06	Steuerrelevantes Europarecht und Erbschaftssteuer Tax Relevant European Law an Inheritance Tax	4	P	5
TL_27.07	Wirtschaftsprüfung und Unternehmensführung Auditing and Corporate Governance	4	P	5
TL_27.08	Abgabeordnung und Steuergesetzgebung (in deutscher Sprache) The Fiscal Code and Tax Legislation of Germany (in German)	4	P	5
TL_27.09	Unternehmensbesteuerung und Unternehmensumfeld Business Taxation and Corporate Environment	4	P	5

Nr. No.	Wahlpflichtkatalog (Winter- und Sommersemester) List of Electives (Winter and Summer Semester)	CH	Ex	CP
TL_27.99	Fremdsprache Foreign Language	4	P	5

Abkürzungen / Abbreviations

Ex	Art der Prüfung / Type of Examination
CH	Semesterwochenstunden / Contact Hours per Week
Wintersemester, Winter Semester	
SS	Sommersemester
CP	Kreditpunkte / Credit Points (= ECTS Points)
V	Vorlesung / Lecture
S	Seminar
Ü	Übung / Exercise
Pra	Praktikum / Practical Training
Pro	Projekt / Project
P	Prüfung / Examination
T	Testat / Certificate

Recommended Part-Time Study and Examination Plan for 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	SS8	WS9
TL_01	Grundlagen der Betriebswirtschaftslehre und Buchführung Basics of Business Administration and Bookkeeping	4	4					P	5	5								
TL_03	Europarecht European Union Law	4	2		2			P	5	5								
TL_04	Allgemeine Einführung in das Steuerrecht General Introduction to Tax Law	4	3		1			P	5	5								
TL_08	Unternehmensbesteuerung Business Taxation	4	3		1			P	5		5							
TL_09	Gesellschaftsrecht Corporate Law	4	2		2			P	5		5							
TL_10	Grundlagen internationaler Besteuerung Basics of International Taxation	4	3		1			P	5		5							
TL_02	Wirtschaftsmathematik Business Mathematics	4	2		2			P	5			5						
TL_05	Deskriptive Statistik Descriptive Statistics	4	2		2			P	5			5						
TL_06	Zivilrecht Civil Law	4	3		1			P	5			5						
TL_07	Unternehmensrechnung Management Accounting	4	2		2			P	5				5					
TL_11	Grundlegende Methoden Basic Methods (Scientific Skills & Applied Tax Accounting)	4	2			2		T	5				5					
TL_12	Einführung in die Volkswirtschaftslehre Introduction to Economics	6	4		2			P	5				5					
TL_13	Externes Rechnungswesen Financial Accounting	4	4					P	5					5				
TL_14	Unternehmensfinanzierung Corporate Finance	4	2		2			P	5					5				
TL_15	Doppelbesteuerungsabkommen Double Tax Treaties	4	3 --		1			P	5					5				
TL_16	Fortgeschrittene Methoden Advanced Methods (Controlling & Applied Taxation Software)	4	2 --		2			P*	5					5				
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TL_21	Projekt in internationaler Besteuerung Project in International Taxation	2					2	P	5							5		
TL_22	Internationale Aspekte des deutschen Steuerrechts International Aspects of German Tax Law	5	4		1			P	5							5		
TL_23	Vertragsrecht Contract Law	4	4					P	5							5		
TL_24	Unternehmensanalyse Business Analysis	4	4					P	5							5		
TL_25	Internationale Steuergestaltung International Tax Planning	4	2		2			P	5							5		
TL_26	Projekt in internationaler Besteuerung Project in International Taxation	2					2	P	5							5		
TL_27	Wahlpflichtfächer Electives	16	16					P	20					10	10			
TL_28	Praxissemester oder Auslandsstudiensemester Internship or Semester Abroad								30								30	
TL_29	Orientierungsmodul Guidance Module	2				2		T	5									5
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TL_27.02	Gerechtigkeit in der Marktwirtschaft und Sozialverantwortung Justice, Fairness and Responsibility in the Market	4	P	5
TL_27.03	Deutsches Steuerrecht für internationale Studierende (in deutscher Sprache) German Tax Law for international Students (in German)	4	P	5
TL_27.04	Verhandlungs- und Verhaltensentscheidungsfindung Negotiation and Behavioral Decisionmaking	4	P	5
TL_27.05	Besteuerung von Fusionen und Übernahmen Taxation of Merger and Acquisitions	4	P	5

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TL_27.06	Steuerrelevantes Europarecht und Erbschaftssteuer Tax Relevant European Law an Inheritance Tax	4	P	5
TL_27.07	Wirtschaftsprüfung und Unternehmensführung Auditing and Corporate Governance	4	P	5
TL_27.08	Abgabeordnung und Steuergesetzgebung (in deutscher Sprache) The Fiscal Code and Tax Legislation of Germany (in German)	4	P	5
TL_27.09	Unternehmensbesteuerung und Unternehmensumfeld Business Taxation and Corporate Environment	4	P	5

Nr. No.	Wahlpflichtkatalog (Winter- und Sommersemester) List of Electives (Winter and Summer Semester)	CH	Ex	CP
TL_27.99	Fremdsprache Foreign Language	4	P	5

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