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Examination Regulations

for

International Taxation and Law B.A.

Rhine-Waal University of Applied Sciences

Originally dated 21 March 2019
(Official Notice 15/2019)

As amended by the second amending statutes
Dated 25 November 2020
(Official Notice 5/2021)

In accordance with Section 2 (4) sentence 1, Section 28 (1) and Section 64 of the Higher Education Act of North Rhine-Westphalia (*Hochschulgesetz NRW*), in the amended form produced by the Act for the Future Development of Universities (*Hochschulzukunftsgesetz*) of 16 September 2014 (GV.NRW. 2014, p. 547), which entered into force on 1 October 2014 and was last amended by the Act of 01 September 2020 (GV.NRW., p. 890), which entered into force on 23 September 2020, as well as in accordance with the General Examination Regulations for Bachelor's and Master's Degree Programmes of Rhine-Waal University of Applied Sciences (RPO) from 3 January 2018 (Official Notice 07/2018), the Faculty Council of the Faculty of Society and Economics of Rhine-Waal University of Applied Sciences has enacted the following examination regulations for International Taxation and Law B.A.:

- Section 1 Scope
 - Section 2 Academic objectives; purpose of examination; degree awarded
 - Section 3 Admission requirements
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 - Section 5 Programme structure; volume of instruction hours; progression of studies
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 - Section 6 Scope of examinations
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 - Section 10 Awarding of the bachelor's degree
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Section 1

Scope

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; 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 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

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 a degree programme at a university subject to German Basic Law which shares a significant overlap in content with this degree programme.

(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 instruction hours; progression of studies

- (1) This degree programme has a total volume of instruction of 123 SWS (combined hours per week from all lecture periods in the standard study duration).
- (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 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 the part-time study arrangement for this degree programme, 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 the type, form and scope of modules can be found in this study and examination plan (see annex). 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. Approval shall be granted if the focus areas of the selected modules correspond to focus areas in the elective catalogue or supplement these appropriately. 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 modules TL 4 6317 (Project in International Taxation) and TL 5 6322 (Project in International Taxation) is predicated upon successfully passing the certificate assessment in TL 2 63091 (Scientific Skills). Admission to the module TL 5 6319 (Contract Law) is only possible after successfully passing the examinations in TL 2 6307 (Corporate Law) and TL 1 6304 (Civil 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 3 6206 (Corporate Finance) and all seventh-semester modules are offered each semester so that students have the option of speeding up their graduation progression.

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 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 1 6203 (Business Mathematics) and TL 1 6303 (General Introduction to Tax Law) must occur no later than the fifth semester of study; registration for the first examination attempt in the module TL 2 6307 (Corporate Law) must occur no later than the sixth semester of study. 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 failed an examination from the first three semesters (per the study and examination plan) and have not registered for a subsequent attempt within two semesters shall be automatically registered for a new attempt on a compulsory basis in accordance with subsection (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 regularly occurring examination opportunity.
- (7) Exempted from compulsory 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 semester or semester abroad in accordance with 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 Rhine-Waal University of Applied Sciences, 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 helpful as additional documentation 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 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 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 shall enter into force on the day after the publication of the German-language original the Official Notices 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 2021-22.

(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 dated 21 March 2019 (Official Notice 15/2019) until no later than 29 February 2028. Accordingly, the Examination Regulations dated 21 March 2019 (Official Notice 15/2019) shall expire on 1 March 2028.

(3) Students currently studying under the examination regulations dated 21 March 2019 (Official Notice 15/2019) may submit a written request to the Examination Board to switch to these new Examination Regulations. The Examination Board is responsible for all credit recognition decisions for previously completed modules and examinations. Students who first enrolled before winter semester 2021-2022 and have requested to continue their studies under these new 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 on 27 February 2021.*

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 1 6301	Grundlagen der Betriebswirtschaftslehre und Buchführung Basics of Business Administration and Bookkeeping	4	4					P	5	5						
TL 1 6203	Wirtschaftsmathematik Business Mathematics	4	2		2			P	5	5						
TL 1 6302	Einführung in das Rechtssystem der Europäischen Union Introduction to the European Union Legal System	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 6104	Einführung in die Statistik Introduction to Statistics	4	2		2			P	5	5						
TL 1 6304	Zivilrecht Civil Law	4	3		1			P	5	5						
TL 2 6305	Unternehmensrechnung Management Accounting	4	2		2			P	5		5					
TL 2 6306	Unternehmensbesteuerung Business Taxation	4	3		1			P	5		5					
TL 2 6307	Gesellschaftsrecht Corporate Law	4	2		2			P	5		5					
TL 2 6308	Grundlagen internationaler Besteuerung Basics of International Taxation	4	3		1			P	5		5					
TL 2 6309	Grundlegende Methoden Basic Methods (Scientific Skills & Applied Tax Accounting)															
TL 2 63091	Wissenschaftliche Kompetenzen Scientific Skills	2	1			1		T	2		2					
TL 2 63092	Angewandte steuerliche Gewinnermittlung Applied Tax Accounting	2	1			1		T	3		3					
TL 2 6102	Einführung in die Volkswirtschaftslehre Introduction to Economics	6	4		2			P	5		5					
TL 3 6310	Externes Rechnungswesen Financial Accounting	4	4					P	5			5				
TL 3 6206	Unternehmensfinanzierung Corporate Finance	4	2		2			P	5			5				
TL 3 6311	Doppelbesteuerungsabkommen Double Tax Treaties	4	3		1			P	5			5				
TL 3 6312	Fortgeschrittene Methoden Advanced Methods (Controlling & Applied Taxation Software)															
TL 3 63121	Controlling Controlling	2	1		1			P	3			3				
TL 3 63122	Angewandte Steuersoftware Applied Taxation Software	2	1		1			T	2			2				
TL 3 6313	Interdisziplinäres Projekt Interdisciplinary Project	2					2	P	5			5				
TL 3 6314	Verrechnungspreise Transfer Pricing	4	3		1			P	5			5				
TL 4 6315	Öffentliche Finanzwirtschaft Public Finance	4	4					P	5				5			
TL 4 6316	Ermittlung steuerlicher Bemessungsgrundlagen Determination of Tax Bases	4	3		1			P	5				5			
TL 4 6317	Projekt in internationaler Besteuerung Project in International Taxation	2					2	P	5				5			
TL 4 6318	Internationale Aspekte des deutschen Steuerrechts International Aspects of German Tax Law	5	4		1			P	5				5			
TL 5 6319	Vertragsrecht Contract Law	4	4					P	5					5		
TL 5 6320	Unternehmensanalyse Business Analysis	4	4					P	5					5		
TL 5 6321	Internationale Steuergestaltung International Tax Planning	4	2		2			P	5					5		
TL 5 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	Orientation Module Guidance Module	2				2		T	5							5
TL 7 6339	Business Simulation Business Simulation	2				2		P	5							5
TL 7 6340	Abschlussreflektion Final Reflection	2				2		P	5							5
TL 7 6041	Thesis Bachelor's Thesis							P	12							12
TL 7 6042	Colloquium Colloquium							P	3							3
	Gesamt Total	123	83	0	23	8	6		210	30	30	30	30	30	30	30

Nr. No.	Wahlpflichtkatalog (Sommersemester) List of Elective Subjects (Summer Semester)	CH	Ex	CP
TL 4 6323	Reporting und Finance für Fortgeschrittene Advanced Reporting and Finance	4	P	5
TL 4 6331	Digitalisierung in der Steuerberatung Digitalisation and Tax Consulting	4	P	5
TL 4 6324	Deutsches Steuerrecht für internationale Studierende (in deutscher Sprache) German Tax Law for international Students (in German)	4	P	5
TL 4 6325	Verhandlungs- und Verhaltensentscheidungsfindung Negotiation and Behavioral Decisionmaking	4	P	5
TL 4 6326	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 5 6327	Steuerrelevantes Europarecht und Erbschaftssteuer Tax Relevant European Law an Inheritance Tax	4	P	5
TL 5 6328	Wirtschaftsprüfung und Unternehmensführung Auditing and Corporate Governance	4	P	5
TL 5 6329	Abgabeordnung und Steuergesetzgebung (in deutscher Sprache) The Fiscal Code and Tax Legislation of Germany (in German)	4	P	5
TL 5 6330	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 4 6036 TL 5 6036	Fremdsprache Foreign Language	4	P	5

Abkürzungen / Abbreviations

Ex	Art der Prüfung / Type of examination
CH	Semesterwochenstunden / Contact hours per week
WS	Wintersemester / Winter semester
SS	Sommersemester / Summer semester
CP	Kreditpunkte / Credit points (ECTS)
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 1 6301	Grundlagen der Betriebswirtschaftslehre und Buchführung Basics of Business Administration and Bookkeeping	4	4					P	5	5								
TL 1 6302	Einführung in das Rechtssystem der Europäischen Union Introduction to the European Union Legal System	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 2 6306	Unternehmensbesteuerung Business Taxation	4	3		1			P	5		5							
TL 2 6307	Gesellschaftsrecht Corporate Law	4	2		2			P	5		5							
TL 2 6308	Grundlagen internationaler Besteuerung Basics of International Taxation	4	3		1			P	5		5							
TL 3 6203	Wirtschaftsmathematik Business Mathematics	4	2		2			P	5			5						
TL 3 6104	Einführung in die Statistik Introduction to Statistics	4	2		2			P	5			5						
TL 3 6304	Zivilrecht Civil Law	4	3		1			P	5			5						
TL 4 6305	Unternehmensrechnung Management Accounting	4	2		2			P	5				5					
TL 4 6309	Grundlegende Methoden Basic Methods (Scientific Skills & Applied Tax Accounting)																	
TL 4 63091	Wissenschaftliche Kompetenzen Scientific Skills	2	1			1		T	2				2					
TL 4 63092	Angewandte steuerliche Gewinnermittlung Applied Tax Accounting	2	1			1		T	3				3					
TL 4 6102	Einführung in die Volkswirtschaftslehre Introduction to Economics	6	4		2			P	5				5					
TL 5 6310	Externes Rechnungswesen Financial Accounting	4	4					P	5					5				
TL 5 6206	Unternehmensfinanzierung Corporate Finance	4	2		2			P	5					5				
TL 5 6311	Doppelbesteuerungsabkommen Double Tax Treaties	4	3		1			P	5					5				
TL 5 6312	Fortgeschrittene Methoden Advanced Methods (Controlling & Applied Taxation Software)		--															
TL 5 63121	Controlling Controlling	2	1		1			P	3					3				
TL 5 63122	Angewandte Steuer-Software Applied Tax Accounting	2	1		1			T	2					2				
TL 5 6313	Interdisziplinäres Projekt Interdisciplinary Project	2					2	P	5					5				
TL 5 6314	Verrechnungspreise Transfer Pricing	4	3		1			P	5					5				
TL 6 6315	Öffentliche Finanzwirtschaft Public Finance	4	4					P	5						5			
TL 6 6316	Ermittlung steuerlicher Bemessungsgrundlagen Determination of Tax Bases	4	3		1			P	5						5			
TL 6 6317	Projekt in internationaler Besteuerung Project in International Taxation	2					2	P	5						5			
TL 6 6318	Internationale Aspekte des deutschen Steuerrechts International Aspects of German Tax Law	5	4		1			P	5						5			
TL 7 6319	Vertragsrecht Contract Law	4	4					P	5							5		
TL 7 6320	Unternehmensanalyse Business Analysis	4	4					P	5							5		
TL 7 6321	Internationale Steuergestaltung International Tax Planning	4	2		2			P	5							5		
TL 7 6322	Projekt in internationaler Besteuerung Project in International Taxation	2					2	P	5							5		
	Wahlpflichtfächer Electives	16	16					P	20						10	10		
TL 8 6037	Praxissemester oder Auslandsstudiensemester Internship or Semester Abroad								30								30	
TL 9 6338	Orientation Module Guidance Module	2				2		T	5									5
TL 9 6339	Business Simulation Business Simulation	2				2		P	5									5
TL 9 6340	Abschlussreflektion Final Reflection	2				2		P	5									5
TL 9 6041	Thesis Bachelor's Thesis							P	12									12
TL 9 6042	Colloquium Colloquium							P	3									3
	Gesamt Total	123	83	0	23	8	6	0	210	15	15	15	15	30	30	30	30	30

Nr. No.	Wahlpflichtkatalog (Sommersemester) List of Elective Subjects (Summer Semester)	CH	Ex	CP
TL 6 6323	Reporting und Finance für Fortgeschrittene Advanced Reporting and Finance	4	P	5
TL 6 6331	Digitalisierung in der Steuerberatung Digitalisation and Tax Consulting	4	P	5
TL 6 6324	Deutsches Steuerrecht für internationale Studierende (in deutscher Sprache) German Tax Law for international Students (in German)	4	P	5
TL 6 6325	Verhandlungs- und Verhaltensentscheidungsfindung Negotiation and Behavioral Decisionmaking	4	P	5
TL 6 3626	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 7 6327	Steuerrelevantes Europarecht und Erbschaftssteuer Tax Relevant European Law an Inheritance Tax	4	P	5
TL 7 6328	Wirtschaftsprüfung und Unternehmensführung Auditing and Corporate Governance	4	P	5
TL 7 6329	Abgabeordnung und Steuergesetzgebung (in deutscher Sprache) The Fiscal Code and Tax Legislation of Germany (in German)	4	P	5
TL 7 6330	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 6 6036 TL 7 6036	Fremdsprache Foreign Language	4	P	5

Abkürzungen / Abbreviations

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V	Vorlesung / Lecture
S	Seminar
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Pra	Praktikum / Practical training
Pro	Projekt / Project
P	Prüfung / Examination
T	Testat / Certificate