

This English translation is offered for information purposes only. In the event of any discrepancy or doubt in interpretation, the original German texts published in the Official Notices of Rhine-Waal University of Applied Sciences take precedence. Only the original German texts are considered legally binding.



Examination Regulations

International Taxation and Law B.A.

Rhine-Waal University of Applied Sciences

Dated 26 August 2013
(Official Notice 30/2013)

As amended by the second amending statutes from 7 February 2018
(Official Notice 09/2018)

Contents

- Section 1 Scope
- Section 2 Academic objectives; purpose of examination; degree awarded
- Section 3 Admission requirements
- Section 4 Basic internship
- Section 5 Programme structure; volume of instruction hours; progression of studies
- Section 6 Scope of examinations
- Section 7 Scope and form of the thesis
- Section 8 Admission to the thesis and colloquium
- Section 9 Credit values for the thesis and colloquium
- Section 10 Awarding of the bachelor's degree
- Section 11 Entry into force and transitional provisions
- Annex

Section 1

Scope

These examination regulations shall apply to the undergraduate 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 Undergraduate and Postgraduate Degree Programmes of Rhine-Waal University of Applied Sciences (“RPO”). They regulate the standard seven-semester mode of study (full-time) as well as the nine-semester, part-time mode of study for working professionals.

Section 2

Academic objectives; purpose of examination; degree awarded

(1) The final undergraduate assessment concludes this degree programme and qualifies graduates to continue their studies in a postgraduate degree programme. Academic aims and objectives are outlined in Section 3 RPO. A strong command of the English language is key to achieving success in this degree programme, as it provides the essential basis for this programme’s continuous goal of expanding and honing 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 undergraduate assessment.

Section 3

Admission requirements

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

(2) Applicants are ineligible for admission if they have irrevocably failed their final attempt at a mandatory examination in the same degree programme at a university within the jurisdiction of the Basic Law of the Federal Republic of Germany; this also applies to previous degree programmes sharing a significant overlap in content with this degree programme.

(3) Sufficient proficiency in English can be demonstrated by submitting a valid and recognised language certificate equivalent to level B2 of the CEFR (Common European Framework of Reference for Languages). Generally, the following language tests and scores are accepted:

- IELTS: minimum 6.0
- TOEFL (iBT): minimum 80
- TOEFL (paper based test): minimum 550
- TOEFL (computer based test): minimum 213

(4) Exempted from this language certificate requirement are applicants who have acquired English language proficiency equivalent to level B2 over the course of earning their university

entrance qualification [*Hochschulreife*] at a secondary school in Germany. This is considered the case when an applicant has successfully completed at least seven years of English at a German secondary school and earned a final cumulative mark of at least “sufficient” (4.0 or better on the German grading scale) for the subject.

Section 4

Basic internship

The basic eight-week internship defined by Section 4 (3) sent 3) RPO should occur within the context of the curriculum, be completed at an external company, public office or other organisation, and familiarise students 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 126 contact hours (SWS).
- (2) The modules of this degree programme comprise a total 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 the breakdown of this degree programme and about the type, form and scope of modules can be found in the attached study and examination plan. 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 faculty’s central office.

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) Students who have failed an attempt at an examination in the modules TL_1 to TL_18 and not registered for a new attempt within two semesters shall be automatically registered for a new attempt on a compulsory basis in accordance with subsection (5).

(5) Students who have not undertaken another attempt at a failed examination nor registered to do so before the deadline shall be registered on a compulsory basis by the Examination Board for the final remaining examination opportunity before the deadline. This applies even if the examination in question had not yet been offered again before the deadline. Students who register for the final remaining examination opportunity before the deadline are not permitted to withdraw from this examination under Section 15 (6) RPO. Student who do not appear to this examination and cannot provide a good reason for their absence shall receive a failing mark (5.0). The Examination Board must be notified in writing immediately of any mitigating circumstances for missing this 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 its choosing. If the Examination Board deems the presented reasons valid, the deadline will be extended until the next opportunity to sit for this examination.

(6) Students are exempted from compulsory registration if they are on an official leave of absence in accordance with Section 9 of the Enrolment Regulations of Rhine-Waal University of Applied Sciences or are currently undertaking an internship or study abroad semester per Sections 21 and 22 RPO, respectively. In exceptional cases, students in other circumstances can also apply for an exemption from compulsory 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 their 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.

Exemption requests must be submitted by no later than four weeks before the start of the examination phase. In the case of a), an exemption should generally not exceed three semesters; in the cases of 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 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.

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.

(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 undergraduate 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 upon issuing the bachelor's degree certificate defined in Section 30 (1) RPO.

Section 11

Entry into force and transitional provisions

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. Students who commenced their studies before said date may complete more than 6 CP worth of elective modules offered by other degree programmes at Rhine-Waal University of Applied Sciences, subject to the approval of the Examination Board.

Issued on the basis of the decision of the Faculty Council of the Faculty of Society and Economics on 14 February 2018

Note: These examination regulations entered into force on 1 March 2018.

Annex

Recommended study and examination plan for International Taxation and Law B.A. (full-time)

Version dated 28 November 2012

Nr. No.	Module Modules	CH	Typ Type					Ex	CP	Sum	WS1	SS2	WS3	SS4	WS5	SS6	WS7
			V	S	Ü	Pra	Pro										
TL_1	Grundlagen der Betriebswirtschaftslehre und der Rechtswissenschaften Basics of Business and Law																
TL_1.1	Grundlagen der Betriebswirtschaftslehre Basics of Business Administration	2	2				P	3	5	2							
TL_1.2	Grundlagen der Rechtswissenschaften Basics of Law	2	2					2		2							
TL_2	Wirtschaftsmathematik Business Mathematics	4	2		2		P	5	5	4							
TL_3	Deskriptive Statistik Descriptive Statistics	4	2		2		P	5	5	4							
TL_4	Allgemeines Steuerrecht General Taxation Law	4	3		1		P	5	5	4							
TL_5	Gesellschaftsrecht Corporate Law	4	3		1		P	5	5	4							
TL_6	Zivilrecht Civil Law	4	3		1		P	5	5	4							
TL_7	Externes Rechnungswesen und Jahresabschluss Bookkeeping and Financial Accounting																
TL_7.1	Buchführung Bookkeeping	2	2				P	2	5		2						
TL_7.2	Bilanzierung und Jahresabschluss Financial Accounting	2	2					3			2						
TL_8	Internes Rechnungswesen Management Accounting	4	2		2		P	5	5		4						
TL_9	Unternehmensbesteuerung Business Taxation	4	3		1		P	5	5		4						
TL_10	Europarecht European Union Law	4	2		2		P	5	5		4						
TL_11	Grundlagen der internationalen Besteuerung Basics of International Taxation	4	3		1		P	5	5		4						
TL_12	Methodische Grundlagen Basic Methods																
TL_12.1	Projektmanagement Project Management	2	1		1		T	3	5		2						
TL_12.2	Wissenschaftliche Kompetenzen und Präsentationsgrundlagen Scientific and Presentation Skills	2	1			1	T	2			2						
TL_13	Unternehmensfinanzierung Corporate Finance	4	2		2		P	5	5			4					
TL_14	Internationale Rechnungslegung und Unternehmensentwicklung International Accounting and Corporate Development																
TL_14.1	Internationale Rechnungslegungsstandards International Accounting Standards	2	2				P	3	5			2					
TL_14.2	Organisation und Unternehmensentwicklung Organisation and Corporate Development	2	2					2				2					
TL_15	Grundlagen der Volkswirtschaftslehre Basics of Economics																
TL_15.1	Mikroökonomie Microeconomics	4	3		1		P	3	5			4					
TL_15.2	Makroökonomie Macroeconomics	2	2					2				2					
TL_16	Doppelbesteuerungsabkommen Double Tax Treaties	4	4				P	5	5			4					
TL_17	Informationstechnologien und angewandte Software Information Technologies and Applied Software	4	2		2		P	5	5			4					
TL_18	Projekt Project	2					P	5	5			2					
TL_19	Europäisches und Außensteuerrecht European and Foreign Taxation																
TL_19.1	Deutsches Außensteuerrecht German Foreign Tax Relations Act	4	3		1		P	4	6				4				
TL_19.2	Europäische Besteuerung European Taxation	2	2					2					2				
TL_20	Verrechnungspreise Transfer Prices	4	3		1		P	5	5				4				
TL_21	Ermittlung steuerlicher Bemessungsgrundlagen Determination of Tax Bases	4	3		1		P	5	5				4				
TL_22	Verträge und Controlling Contracts and Controlling																
TL_22.1	Vertragsrecht Contract Law	2	2					2	6				2				
TL_22.2	Controlling Controlling	2	2				P	2					2				
TL_22.3	Angewandte Steuerliche Gewinnermittlung Applied Tax Accounting	2				2	T	2					2				

TL_28 Praxisseminar oder Auslandsstudiensemester / Internship or Semester Abroad (30 CP)

TL_31 Projekt / Project (5 CP)

TL_30 Unternehmensplanspiel / Business Simulation (5 CP)

TL_33 Kolloquium / Colloquium (3 CP)

TL_29 Workshop: Wissenschaftliches Schreiben / Academic Writing (5 CP)

TL_32 Bachelorarbeit / Bachelor Thesis (12 CP)

TL_23	Finanzwissenschaft und Steuerpolitik Public Finance and Tax Policy																			
TL_23.1	Finanzwissenschaft und Einnahmenpolitik Public Finance and Public Revenues	4	3		1			P	4	6										4
TL_23.2	Vergleichende Unternehmensbesteuerung Comparative Business Taxation	2	2					T	2											2
TL_24	Bilanzanalyse und Steuersoftware Balance Sheet Analysis and Taxation Software																			
TL_24.1	Bilanzanalyse Balance Sheet Analysis	4	4					P	4	6										4
TL_24.2	Angewandte Steuersoftware Applied Taxation Software	2			2			T	2											2
TL_25	Internationale Steuerplanung International Tax Planning	4	2		2			P	5	5										4
TL_26	Projekt Project	2					2	P	5	5										2
TL_27	Wahlpflichtfächer* Elective Subjects*	16	16						16	16									8	8
	Gesamt Total	126	92	0	25	5	4		CP	150	24	24	24	24	28	26	30	30		
										CH	Total	126	24	24	24	28	26			
										CP	Total	210	30	30	30	30	30	30	30	30

Elective catalogue**

Nr. No.	Wahlpflichtkatalog (Sommersemester) List of Elective Subjects (Summer Semester)	CH	CP
TL_27.1	Wirtschaftsprüfung Auditing	2	2
TL_27.2	Umsatzsteuer Value Added Tax	2	2
TL_27.3	Interkulturelles Management Intercultural Management	2	2
TL_27.4	Industrieökonomie Industrial Organisation	2	2
TL_27.5	Public Governance Public Governance	2	2
TL_27.6	Wettbewerbsrecht Competition Law	2	2
TL_27.7	Ausgewählte Standards zur Bilanzierung nach IFRS Selected IFRS Standards	2	2
TL_27.8	Internationales Wirtschaftsrecht International Business Law	2	2
TL_27.9	Deutsche Abgabenordnung (in deutscher Sprache) German General Fiscal Law	2	2
Nr. No.	Wahlpflichtkatalog (Wintersemester) List of Elective Subjects (Winter Semester)	CH	CP
TL_27.10	Internationales Erbschaftssteuerrecht International Inheritance Tax Law	2	2
TL_27.11	Entscheidungen und Spieltheorie Decisions and Game Theory	2	2
TL_27.12	Besteuerung von Unternehmensumstrukturierungen Taxation of Merger and Acquisitions Transactions	2	2
TL_27.13	Verhandlungsstrategien Negotiation Strategies	2	2
TL_27.14	Steuern und gesellschaftliches Umfeld Taxes and Corporate Environment	2	2
TL_27.15	Unternehmerische Sozialverantwortung Corporate Social Responsibility	2	2
TL_27.16	Unternehmens- und Finanzbewertung Business and Financial Valuation	2	2
TL_27.17	Konzernrechnungslegung Group Accounting	2	2
TL_27.18	Aktuelle deutsche Steuergesetzgebung (in deutscher Sprache) Current Trends in German General Taxation Law	2	2

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-points)
V	Vorlesung, Lecture
S	Seminar, Seminar
Ü	Übung, Exercise
Pra	Praktikum, Practical training
Pro	Projekt, Project
P	Prüfung, Examination
T	Testat, Certificate

* As elective subjects, a maximum of 6 CP can be chosen with the consent of the Examination Board from any degree programme at Rhine-Waal University of Applied Sciences.

* As elective subjects, a maximum of 6 CP can be chosen with the consent of the Examination Board from any degree programme at Rhine-Waal University of Applied Sciences.

** The faculty reserves the right to set a minimum number of participants for an elective subject. The possibility of obtaining the required number of credit points for graduation remains unaffected.

** The faculty reserves the right to determine a minimum number of participants for offering an elective subject. The possibility of obtaining the required number of credit points remains unaffected.

Recommended study and examination plan for International Taxation and Law B.A. (part-time)

Nr. No.	Module Modules	CH	Typ Type					Ex	CP	Sum	WS1	SS2	WS3	SS4	WS5	SS6	WS7	SS8	WS9
			V	S	U	Pra	Pro												
TL_1	Grundlagen der Betriebswirtschaftslehre und der Rechtswissenschaften Basics of Business and Law																		
TL_1.1	Grundlagen der Betriebswirtschaftslehre Basics of Business Administration	2	2				P	3	5	2									
TL_1.2	Grundlagen der Rechtswissenschaften Basics of Law	2	2					2		2									
TL_2	Wirtschaftsmathematik Business Mathematics	4	2		2		P	5	5	4									
TL_4	Allgemeines Steuerrecht General Taxation Law	4	3		1		P	5	5	4									
TL_7.1	Buchführung Bookkeeping	2	2					2	2		2								
TL_8	Internes Rechnungswesen Management Accounting	4	2		2		P	5	5		4								
TL_9	Unternehmensbesteuerung Business Taxation	4	3		1		P	5	5		4								
TL_12.2	Wissenschaftliche Kompetenzen und Präsentationsgrundlagen Scientific and Presentation Skills	2	1			1	T	2	2		2								
TL_3	Deskriptive Statistik Descriptive Statistics	4	2		2		P	5	5			4							
TL_5	Gesellschaftsrecht Corporate Law	4	3		1		P	5	5			4							
TL_6	Zivilrecht Civil Law	4	3		1		P	5	5			4							
TL_7.2	Bilanzierung und Jahresabschluss Financial Accounting	2	2					3	3				2						
TL_10	Europarecht European Union Law	4	2		2		P	5	5				4						
TL_11	Grundlagen der internationalen Besteuerung Basics of International Taxation	4	3		1		P	5	5				4						
TL_12.1	Projektmanagement Project Management	2	1		1		T	3	3				2						
TL_13	Unternehmensfinanzierung Corporate Finance	4	2		2		P	5	5					4					
TL_14	Internationale Rechnungslegung und Unternehmensentwicklung International Accounting and Corporate Development																		
TL_14.1	Internationale Rechnungslegungsstandards International Accounting Standards	2	2				P	3	5					2					
TL_14.2	Organisation und Unternehmensentwicklung Organisation and Corporate Development	2	2					2						2					
TL_15	Grundlagen der Volkswirtschaftslehre Basics of Economics																		
TL_15.1	Mikroökonomie Microeconomics	4	3		1		P	3	5					4					
TL_15.2	Makroökonomie Macroeconomics	2	2					2						2					
TL_16	Doppelbesteuerungsabkommen Double Tax Treaties	4	4				P	5	5					4					
TL_17	Informationstechnologien und angewandte Software Information Technologies and Applied Software	4	2		2		P	5	5					4					
TL_18	Projekt Project	2				2	P	5	5					2					
TL_19	Europäisches und Außensteuerrecht European and Foreign Taxation																		
TL_19.1	Deutsches Außensteuerrecht German Foreign Tax Relations Act	4	3		1		P	4	6					4					
TL_19.2	Europäische Besteuerung European Taxation	2	2					2						2					
TL_20	Verrechnungspreise Transfer Prices	4	3		1		P	5	5					4					
TL_21	Ermittlung steuerlicher Bemessungsgrundlagen Determination of Tax Bases	4	3		1		P	5	5					4					
TL_22	Verträge und Controlling Contracts and Controlling																		
TL_22.1	Vertragsrecht Contract Law	2	2				P	2	6					2					
TL_22.2	Controlling Controlling	2	2					2						2					
TL_22.3	Angewandte Steuerliche Gewinnermittlung Applied Tax Accounting	2			2		T	2						2					
TL_23	Finanzwissenschaft und Steuerpolitik Public Finance and Tax Policy																		
TL_23.1	Finanzwissenschaft und Einnahmepolitik Public Finance and Public Revenues	4	3		1		P	4	6					4					
TL_23.2	Vergleichende Unternehmensbesteuerung Comparative Business Taxation	2	2				T	2						2					
TL_24	Bilanzanalyse und Steuersoftware Balance Sheet Analysis and Taxation Software																		
TL_24.1	Bilanzanalyse Balance Sheet Analysis	4	4				P	4	6					4					
TL_24.2	Angewandte Steuersoftware Applied Taxation Software	2			2		T	2						2					
TL_25	Internationale Steuerplanung International Tax Planning	4	2		2		P	5	5					4					
TL_26	Projekt Project	2				2	P	5	5					2					
TL_27	Wahlpflichtfächer* Elective Subjects*	16	16					16	16					8	8				
	Gesamt Total	126	92	0	25	5	4	CP	150	12	12	12	12	24	28	26	30	30	

CH	Total	126	12	12	12	12	24	28	26	30	30
CP	Total	210	15	14	15	16	30	30	30	30	30

TL_28 Praxissemester oder Auslandsstudiensemester / Internship or Semester Abroad (30 CP)

TL_31 Projekt/Project (5 CP)

TL_30 Unternehmensplanspiele/Business Simulation (5 CP)

TL_33 Kolloquium/Colloquium (3 CP)

TL_29 Workshop: Wissenschaftliches Schreiben/Academic Writing (5 CP)

TL_32 Bachelorarbeit/Bachelor Thesis (12 CP)

Elective catalogue**

Nr. No.	Wahlpflichtkatalog (Sommersemester) List of Elective Subjects (Summer Semester)	CH	CP
TL_27.1	Wirtschaftsprüfung Auditing	2	2
TL_27.2	Umsatzsteuer Value Added Tax	2	2
TL_27.3	Interkulturelles Management Intercultural Management	2	2
TL_27.4	Industrieökonomie Industrial Organisation	2	2
TL_27.5	Public Governance Public Governance	2	2
TL_27.6	Wettbewerbsrecht Competition Law	2	2
TL_27.7	Ausgewählte Standards zur Bilanzierung nach IFRS Selected IFRS Standards	2	2
TL_27.8	Internationales Wirtschaftsrecht International Business Law	2	2
TL_27.9	Deutsche Abgabenordnung (in deutscher Sprache) German General Fiscal Law	2	2

Nr. No.	Wahlpflichtkatalog (Wintersemester) List of Elective Subjects (Winter Semester)	CH	CP
TL_27.10	Internationales Erbschaftssteuerrecht International Inheritance Tax Law	2	2
TL_27.11	Entscheidungen und Spieltheorie Decisions and Game Theory	2	2
TL_27.12	Besteuerung von Unternehmensumstrukturierungen Taxation of Merger and Acquisitions Transactions	2	2
TL_27.13	Verhandlungsstrategien Negotiation Strategies	2	2
TL_27.14	Steuern und gesellschaftliches Umfeld Taxes and Corporate Environment	2	2
TL_27.15	Unternehmerische Sozialverantwortung Corporate Social Responsibility	2	2
TL_27.16	Unternehmens- und Finanzbewertung Business and Financial Valuation	2	2
TL_27.17	Konzernrechnungslegung Group Accounting	2	2
TL_27.18	Aktuelle deutsche Steuergesetzgebung (in deutscher Sprache) Current Trends in German General Taxation Law	2	2

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-points)
V	Vorlesung, Lecture
S	Seminar, Seminar
Ü	Übung, Exercise
Pra	Praktikum, Practical training
Pro	Projekt, Project
P	Prüfung, Examination
T	Testat, Certificate

* As elective subjects, a maximum of 6 CP can be chosen with the consent of the Examination Board from any degree programme at Rhine-Waal University of Applied Sciences.

* As elective subjects, a maximum of 6 CP can be chosen with the consent of the Examination Board from any degree programme at Rhine-Waal University of Applied Sciences.

** The faculty reserves the right to set a minimum number of participants for an elective subject. The possibility of obtaining the required number of credit points for graduation remains unaffected.

** The faculty reserves the right to determine a minimum number of participants for offering an elective subject. The possibility of obtaining the required number of credit points remains unaffected.