

## Call for applications for Bachelor's theses

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- **Requirements**

Topics for Bachelor's theses will be assigned exclusively to BBE students who have successfully completed the mandatory course "Law, Economics and Business". Students who are enrolled for the specialisation "European and International Tax Law" will be given priority.

- **General topic**

### **The Taxation of Corporations under Public Law**

The subtopics are:

1. Corporations under public law in the Austrian Tax Treaty network
2. The tax treatment of corporations under public law under Art 13 of the Directive on the common system of value added tax
3. The application of the 'theory of the spheres' according to CJEU case law
4. The tax treatment of non-resident corporations under public law in Austria
5. The taxation of international organisations as corporations under public law

- **What should a Bachelor's thesis look like?**

The first rule is "quality over quantity". In the ideal case, a Bachelor's thesis should be concisely and precisely worded and ready for publication. If a Bachelor's thesis is of outstanding quality and contains original, well-founded thoughts, 20 pages (main text and footnotes only) will be sufficient. The Bachelor's thesis must be written in English.

- **Which assessment criteria have to be met?**

The Introductory and Orientation Phase and the course „Academic Skills“ have to be successfully completed before handing in the thesis.

For the approbation of a Bachelor's thesis, mastery of spelling, grammar and proper citation is required. In the Bachelor's thesis, the candidate has to demonstrate their profound knowledge of the relevant scientific literature on the subject. Furthermore, the candidate must be able to describe, discuss and assess different perceptions on the subject and (if possible) develop their own thoughts on it.

- **Thesis mentorship**

During the whole process of writing, students will be offered support by the advisors (always a professor and a teaching and research associate). However, students are expected to engage fully in their work. The aim of the intensive mentoring is to produce a Bachelor's thesis which, in the ideal case, will meet the standards for publication.

In the course of a preliminary meeting, the subtopics of the current year's general topics will be presented and assigned to the selected candidates. A research outline has to be handed in four weeks after the preliminary meeting at the latest. The Bachelor's thesis has to be completed within five months. Each student can only be assigned one Bachelor's thesis topic at our Institute.

- **Timeframe for the assignment of Bachelor's thesis topics**

- Application deadline: **April 1, 2021**
- Preliminary meeting of selected candidates:  
**15<sup>th</sup> April 2021, 5:30pm** via MS-Teams (you will receive the link in time)
- Research outline deadline: 4 weeks after preliminary meeting
- Completion of bachelor's thesis: **31<sup>st</sup> August 2021** (at the latest)

- **How to apply**

Students interested in writing a Bachelor's thesis at our Institute are invited to send a short **written application** (including transcript of academic records, letter of motivation, CV and a list of three subtopics in the order of your preference) **until April 1, 2021** to Stephanie Roiss (lehretaxlaw@wu.ac.at). You can also hand in your application personally at the Front Office of the Institute for Austrian and International Tax Law. Out of the submitted applications, the five best-qualified students will be selected and informed by Prof. Kofler, Prof. Lang, Prof. Rust, Prof. Schuch, Prof. Spies and Prof. Staringer.

We cordially invite you to apply for a Bachelor's thesis at the Institute for Austrian and International Tax Law.

**Univ.-Prof. DDr. Georg Kofler**

**Univ.-Prof. Dr. DDr.h.c. Michael Lang**

**Univ.-Prof. Dr. Alexander Rust**

**Univ.-Prof. Dr. Josef Schuch**

**Univ.-Prof. Dr. Karoline Spies**

**Univ.-Prof. Dr. Claus Staringer**