

Call for applications for Bachelor's theses

- **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**

"OECD Pillar 1 and Pillar 2 – A plan to reform international taxation rules in the light of the digitalization of the economy"

The subtopics are:

1. The Concept of Formulary Apportionment and its Impact on Pillar 1
2. The Computation of the Effective Tax Rate under Pillar 2
3. The Compatibility of Pillar 2 with Non-discrimination Concepts (Art 24 OECD-MC and the EU Fundamental Freedoms)
4. Rule Order and Coordination under Pillar 2
5. Dispute Resolution and Prevention under Pillar 1

- **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: January 2, 2022
- Preliminary meeting of selected candidates:
17th January 2022, 3pm seminar room at the Institute for Austrian and International Tax Law, 1020 Vienna, Welthandelsplatz 1, Building D3, 2nd floor.
- Research outline deadline: 4 weeks after preliminary meeting
- Completion of bachelor's thesis: 31st May 2022 (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 **January 2, 2022** 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