



Degree program description for the
Master's degree program
Taxation

at the Catholic University of Eichstätt-Ingolstadt

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A. General structure of the degree program

Name of the degree program:	Taxation
Responsible faculty:	Ingolstadt School of Management
Involved faculty/faculties:	Additional faculties are only marginally involved in cases of individual modules (see module catalog).
Degree:	Master of Science (MSc)
Mode of study:	<input checked="" type="checkbox"/> Full-time <input type="checkbox"/> Part-time program <input type="checkbox"/> Full- and part-time program <input type="checkbox"/> Cooperative study program (<i>duales Studium</i>) <input type="checkbox"/> Distance learning program
Type of degree program:	<input type="checkbox"/> Undergraduate program <input checked="" type="checkbox"/> Consecutive <input type="checkbox"/> Professional and continuing education
Academic/Practical focus: (Only for Master's degree programs)	<input type="checkbox"/> Rather application-oriented <input checked="" type="checkbox"/> Rather research-oriented
Standard length of the program:	4 semesters (full-time)
Start of the program:	<input checked="" type="checkbox"/> Summer semester <input checked="" type="checkbox"/> Winter semester
Number of ECTS credits to be awarded:	120 ECTS credits
Tuition fees:	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, € per semester

B. Description

1. The degree program in three sentences

This degree program offers its students a multidisciplinary perspective on the topic of taxes. The curriculum combines in-depth knowledge on corporate taxation and the economic sub-field of public finance.

In order to enable students to reflect their expert knowledge, they are required to take one ethics module and one module from the offer of the interdisciplinary “Studium.Pro” program, which focuses on showing students how academia can make a contribution to society.

According to students’ interest and career plans, they can choose one or several Minors from the following program:

- Accounting & Auditing
- Digitization and Digital Businesses,
- Quantitative Methods and
- Business Law.

A free elective area that covers the whole breadth of economic and business studies enables students to individually complement their studies and gives them the opportunity to fill gaps from previous training.

2. Target group

Target groups of the program are graduates with a Bachelor degree in business studies, economics, political sciences, law or related degree programs who want to specialize in taxes.

C. Degree program concept

1. Degree program structure

1.1. Admission requirements

In order to be admitted to the program, applicants have to successfully pass a selection procedure. One admission criterion is a first qualifying degree in a business, economic, law or politics program or a related subject. Applicants to the program will be invited to oral selection interviews. The selection of candidates is based on the evaluation of this interview and the submitted application documents.

1.2. Qualification objectives

The degree program offers in-depth training on taxation by approaching it from a multidisciplinary perspective. It combines knowledge from the field of business taxation with insights into finance as one of the sub-fields of economics. The program content comprises detailed knowledge on specific areas such as individual tax types, tax effects, tax policy-making and relevant research methodology in this field. The contents are characterized by their consistent scientific soundness and their relevance to current research. Students will gain in-depth knowledge without losing sight of the big picture thanks to the multidisciplinary profile of the program and will therefore build on the foundation of their knowledge from their Bachelor studies.

By integrating Studium.Pro and a required ethics module, the students will additionally acquire competencies that will help them contribute their expert knowledge to current social discourse. Required attendance of a seminar will teach students important soft skills from the communications area as well as scientific methods. Lectures by guest lecturers from outside academia and required elective modules by teachers who work in applied fields will give students a good insight into future career options and will teach them important competencies for later jobs.

1.3. Opportunities for further qualification

Graduates will eventually be able to do their PhD.

1.4. Labor market situation and professional fields

According to its interdisciplinary approach, the program prepares students for a number of professional areas with a connection to taxes. The offered required elective courses and the Minor are oriented toward a specific target profession.

One first area of employment for graduates is tax advice or the tax department of a company. Students align their education to this occupation by improving their knowledge of tax law, by learning to apply fiscal law in exercises and case studies and by inferring consulting advice.

The digitalization of business transactions (and their taxation) in general as well as the digitalization of taxation processes in specific bring about new challenges. The new degree program wants to take into account this development with its Minor “Digitization and Digital Businesses”. One way to prepare for a job as a tax consultant or auditor is to take the Minor “Accounting & Auditing” or “Business Law”.

Additional fields of work are tax-related jobs in ministries, associations (BDI) and international organizations (e.g. OECD, UN, EU Commission) or with the tax authorities. For a long time, these professional fields were dominated by a strong law focus. Only recently, and among other reasons due to the availability of data, these fields have started to show an increasing demand of applicants with business and economics degrees. The Master’s degree program Taxation prepares graduates to work at that very interface by combining business and economics methods with taxation contents.

And last but not least, studying can also prepare for a career in academia in universities or research institutions (e.g. ZEW, Ifo). This program will give its students an overview over the most important research findings from the last decades. The Minor “Quantitative Methods” conveys to students the basic methods necessary for independent research.

2. Program structure

2.1. Fundamental program structure

Students have to achieve 20 ECTS credits from one required area, 20 ECTS credits from one required elective area Taxation and 15 ECTS credits in one of four available Minors (Accounting & Auditing, Digitization and Digital Businesses, Quantitative Methods and Business Law). The remaining ECTS credits will come from the Studium.Pro area (5 ECTS credits), an elective area (30 ECTS credits) and the Master’s thesis (30 ECTS). Students can also choose several Minors. In that case, the elective area decreases by 15 ECTS credits per chosen Minor.

2.2. Required area

Students have to complete four modules from the required area. Specifically, these are the modules International Company Taxation, Tax Policy, Company Taxation and an ethics module. The courses that can be chosen as part of the ethics module are indicated in the module catalog.

2.3. Required elective area

20 ECTS credits must come from the required elective area Taxation and 15 ECTS credits from a Minor. The Minors that can be chosen are: “Accounting & Auditing”, “Business Law”, “Digitization and Digital Businesses” and “Quantitative Methods”. At least one seminar has to be from the required elective area Taxation. It is possible to choose several Minors.

The course offer in the required elective area can be found in the module catalog.

2.4. Elective area

15 and 30 ECTS credits respectively (depending on whether students have one or two Minors) must have been acquired from the entire Master's offer of the Ingolstadt School of Management. At the student's request, further modules may be accepted for the elective area if they are compatible with the program.

This free elective area enables students to tailor their program according to their own ideas or improve on their weak points from previous degrees (e.g. going to management lectures for students with previous knowledge of law and politics)

2.5. Studium.Pro

The Examination regulations prescribe taking one module of 5 ECTS credits from the entire course catalog of Studium.Pro. In doing so, students can choose from the areas "Pro Discourse", "Pro Discourse" or "Pro Society".

2.6. Practical approach

An internship is not obligatory, however the conception of the degree program gives students the necessary freedom to do an internship in the lecture-free weeks. In particular, students can choose when to do their module examinations from two examination periods per semester (with the exception of innovative examination types) in order to allow for flexible planning of internships.

Comprehensive practical training is also ensured by involving guest lecturers and lecturers from the practical professional field. When writing their Master's thesis, students can also collaborate with a business.

2.7. Implementation of the internationalization strategy

Students have the possibility to complete part of their studies abroad. Our students especially profit from the KU's great number of partner universities. It is advisable to plan to take your semester abroad in the third semester. However, generally students can also go abroad in the second or fourth semester. We have a wide range of English-language offers for incoming students, in taxation as well as in the Minors.

D. Contribution of degree program to KU profile based on the mission statement for studies and teaching

Many tax contents are connected with social, ethical or political issues. Tax evasion of multinational corporations and the question of how to deal with tax havens are just two examples. Dealing competently with these issues requires a secure knowledge of the legal framework, the business incentives and the economic impacts as well as the ethical implications. The “M.Sc. in Taxation” equips students with knowledge on all these vital questions.

One guiding thought of the KU’s teaching concept is that lectures and classes should enable graduates to competently play an active role in civic society and political life in a responsible and considerate manner that aims at the common good (see “Guiding principles of studies and teaching” in the guidelines on degree program development of May 2018). These competencies students are to acquire in the area of taxation and thereby be able to apply to their future professional fields, be it in tax departments of companies, in tax consultancy or in fiscal policy.