

Note:

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**Curriculum
of the Continuing Education Programme
“Tax Law, Accounting and Finances”
at the University of Innsbruck**

§ 1 Qualification profile

Graduates of the continuing education programme have an interdisciplinary specialist knowledge based on the latest findings, which enables them to understand interdisciplinary links and structures in the fields of tax law, accounting and finances based on theory and methods and to apply it for finding innovative solutions in everyday work life. The continuing education programme enables its graduates to handle problems relating to tax law and business management with legal methods in a scientifically founded and practice-orientated way. Thus the graduates are enabled to make a contribution towards innovative development in professions of tax-related business consulting (in particular tax consultancy, audits, business advocacy and notary's offices).

§ 2 Admission

- (1) Admission to the continuing education programme requires a relevant diploma, master's or bachelor's degree or a relevant degree acquired at a recognized post-secondary educational institution home or abroad.
- (2) A Diploma, Master's or Bachelor's Degree in Law or Management and Economics acquired in Austria is in any case a relevant study programme.
- (3) The persons are selected by the programme management in agreement with the Tyrolean office of Austrian Chartered Accountants and Tax Consultants (Kammer der Wirtschaftstreuhänder), a cooperation partner of the programme, considering the aspect of professional suitability. If more than 25 persons apply, a preselection of the applicants is made based on objective criteria, in particular prior education, motivation, pertinent professional practice and balanced group of participants acc. to professional groups and passed study programmes.
- (4) Participants, who have been admitted to the continuing education programme and who have paid their programme fee, are admitted to the University of Innsbruck as non-degree students by the Rectorate.

§ 3 Scope and Duration

The continuing education programme covers 75 ECTS-Credits. One ECTS-Credit corresponds to a workload of 25 hours. This continuing education programme is offered as part-time programme and has a duration of four semesters with altogether 30 semester hours.

§ 4 Types of Courses

Lectures with practical elements (VU) focus on the practical treatment of concrete scientific tasks that are discussed during the lecture parts of the course. The courses are courses with continuous performance assessment.

§ 5 Compulsory Modules

1.	Compulsory Module: Tax Law	h	ECTS-Credits
a.	VU Profit Tax, Value Added Tax and Transactional Taxes – Fundamentals and Practical Links	3	6
b.	VU Procedural Tax Law	1	2
	Total	4	8
Learning Outcomes: Graduates have a scientific and job-related knowledge of the profit tax law (income tax and corporate tax), of the value added tax law and the procedural tax law. They are able to understand the important areas of the material tax law and the procedural tax law in a systematic way, to analyse it in a practice-orientated way and to link this knowledge for finding solutions in a synergetic way.			
Prerequisites: none			

2.	Compulsory Module: Financial Accountancy and Profit Assessment	h	ECTS-Credits
a.	VU Accountancy and Profit Assessment	3	6
b.	VU Accrual Principle for Inflows and Outflows	1	2
	Total	4	8
Learning Outcomes: Graduates have a scientific and job-related knowledge of basis-orientated financial accounting (booking and balancing techniques: “from the receipt to the balance”) and different forms of determining taxable income. They are able to understand the matter in a systematic way, to handle it in a practice-orientated way and to link it in a synergetic way.			
Prerequisites: none			

3.	Compulsory Module: Accounting and Annual Audit	h	ECTS-Credits
a.	VU Accounting and Tax Law – Interactions and Inconsistencies	2	4
b.	VU Audits	1	2
	Total	3	6

	<p>Learning Outcomes: Graduates have a scientific and job-related knowledge of national and international accounting, the interplay of corporate and tax balance and the annual audit. They are able to understand these matters in a systematic way, to analyse it in a practice-orientated way and to link it in a synergetic way.</p>
	<p>Prerequisites: none</p>

4.	Compulsory Module: Company Law	h	ECTS-Credits
	VU Company Law for Chartered Public Accountants and Tax Consultants (Wirtschaftstrehänder) (incl. commercial register)	1	2
	Total	1	2
	<p>Learning Outcomes: Graduates have scientific and job-related knowledge of company law. They are able to systematically understand the specific areas of the fields of law relating to chartered public accounting and tax consulting, to analyse it in a practice-oriented way and to link it with tax law regulations in a synergetic way.</p>		
	<p>Prerequisites: none</p>		

5.	Compulsory Module: Payroll Tax Law, Labour Law and Social Insurance Law	h	ECTS-Credits
a.	VU Payroll Accounting, Payroll Tax Law and Labour Law relating to Payroll Tax	2	4
b.	VU Social Insurance Law for Chartered Public Accountants and Tax Consultants (Wirtschaftstrehänder)	1	2
	Total	3	6
	<p>Learning Outcomes: Graduates have a scientific and job-related knowledge of the field of payroll tax law, the labour law relating to payroll tax relevant to practice and the specific social insurance law for chartered public accountants and tax consultants. They are able to understand these matters in a systematic way, to handle them in a practice-orientated way and to link them in a synergetic way for finding solutions.</p>		
	<p>Prerequisites: none</p>		

6.	Compulsory Module: Entrepreneurship	h	ECTS-Credits
	VU GmbH-Management (incl. Company Pension Schemes)	1	2
	Total	1	2
	<p>Learning Outcomes: Graduates have scientific and job-related knowledge of the cross-sectional matter of GmbH-management (including company pension schemes). They are able to understand these specific matters in a systematic way and find solutions to issues in these fields in a practical-oriented way.</p>		
	<p>Prerequisites: none</p>		

7.	Compulsory Module: Contract Design, Organizational Form and Corporate Valuation	h	ECTS-Credits
a.	VU Contract Design – Civil and Tax Law Aspects	1	2
b.	VU Organizational Form Design – Foundation and Reorganization of Enterprises	1	2
c.	VU Corporate Valuation	1	2
	Total	3	6
	<p>Learning Outcomes: Graduates have scientific and job-related knowledge of corporate valuation and specific knowledge in the fields of contract design and organizational design for chartered public accountants and tax consultants. They are able to systematically understand these matters and to find practical and innovative solutions using their theory-based and leading knowledge.</p>		
	Prerequisites: none		

8.	Compulsory Module: Reorganizational Tax Law and International Tax Law	h	ECTS-Credits
a.	VU Reorganizational Tax Law	1	2
b.	VU International Tax Law (incl. tax law for corporate groups)	1	2
	Total	2	4
	<p>Learning Outcomes: Graduates have scientific and job-related knowledge of the international tax law and of corporate group and reorganization tax law. They are able to systematically understand these legal matters, to analyse them in a practical way and – based on the fundamentals of tax law – link them with related legal fields for finding solutions in a synergetic way.</p>		
	Prerequisites: none		

9.	Compulsory Module: Corporation of Public Law, Foundation (Tax) Law and (Tax) Law of Associations	h	ECTS-Credits
a.	VU Taxation of Public Corporations and Associations	1	2
b.	VU Tax Law for Non-Profit Companies and Private Trusts	1	2
	Total	2	4
	<p>Learning Outcomes: Graduates have scientific and job-related knowledge with regards to the taxation of public corporations and the specifics of the tax law for associations and private trusts. They are able to understand these specific matters and to find practical solutions for tasks in these fields.</p>		
	Prerequisites: none		

10.	Compulsory Module: Management Accounting	h	ECTS-Credits
a.	VU Investment and Financing – Aspects of Business Management and Tax Law	1	2
b.	VU Cost Accounting and Budgeting	2	4
	Total	3	6
	<p>Learning Outcomes: Graduates have scientific and job-related knowledge of corporate finance and cost accounting and budgeting. They are able to understand the interdependencies between business management and (tax) law in general as well as the links between management accounting and financial reporting in particular in a systematic way and to use this knowledge by applying the tools of business management in a tax-optimizing and synergetic way.</p>		
	Prerequisites: none		

11.	Compulsory Module: Balance Sheet Analysis, Crisis Management and Financial Recovery Management	h	ECTS-Credits
a.	VU Balance Sheet Analysis and Rating	1	2
b.	VU Crisis Management and Financial Recovery Management	1	2
	Total	2	4
	<p>Learning Outcomes: Graduates have scientific and job-related knowledge in the fields of balance sheet analysis, rating and insolvency law as relevant for chartered public accountants and tax consultants. They are able to systematically understand these matters and to find innovative and practice-orientated solutions for tasks in these fields by synergetic combination.</p>		
	Prerequisites: none		

12.	Compulsory Module: Financial Criminal Law and Law of Data Protection, Liability and Revenue Assurance	h	ECTS-Credits
a.	VU Financial Criminal Law and Liability Risks for Chartered Business Accountants and Tax Consultants	1	2
b.	VU Data Protection Law for Chartered Business Accountants and Tax Consultants, Revenue Assurance	1	2
	Total	2	4
	<p>Learning Outcomes: Graduates have scientific and job-related knowledge of the Financial Criminal Law and the Liability and Data Protection Law relating to chartered business accountants and tax consultants. Moreover, the students get an insight into revenue assurance at the tax authorities and in related issues of legal procedure. They are able to systematically understand these specific matters, to recognize interfaces and problem fields and to find practice-orientated solutions for problems in these fields.</p>		
	Prerequisites: none		

§ 6 Master's Thesis

- (1) Within the scope of the continuing education programme a written Master's Thesis corresponding to 15 ECTS-Credits must be written.
- (2) The Master's Thesis serves as proof of the ability to deal with the selected topic in an independent and appropriate way with regards to contents and methodology.
- (3) The topic for the Master's Thesis must be selected from one of the compulsory modules listed in §5. The participants have the right to suggest the topic for their Master's Thesis.
- (4) The participants have to suggest a supervisor from the available course lecturers as well as the topic for the Master's Thesis agreed upon to the director of the continuing education programme. The earliest possible time for handing in this suggestion to the director of the continuing education programme is at the end of the first semester. It is deemed to be accepted if the director of the programme expressly agrees or does not object professionally well-grounded within a month.
- (5) Participants are entitled to write the Master's Thesis in a foreign language, if the supervisor agrees to it.

§ 7 Examination Regulations

- (1) A module is completed by positive evaluation of its courses. Courses with practical elements (VU) are evaluated based on written and/or oral contributions and/or practical accomplishments of the participants. The evaluation criteria must be announced by the course lecturer before the start of the course.
- (2) The Master's Thesis is evaluated by the supervisor.

§ 8 Academic Degree

After positive evaluation of all required examinations and positive evaluation of the Master's Thesis, graduates of the Continuing Education Programme in Tax Law, Accounting and Finances receive the academic degree of "Master of Laws (Tax and Accounting Law)", abbreviated "LL.M. (Tax and Accounting Law)".

§ 9 Coming into force

The curriculum comes into force one month after its announcement.

For the Curriculum Committee:
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