

CALL FOR APPLICATION FOR BACHELOR'S THESES

Timeframe

- **January 2, 2025:** Application deadline
- **15 January, 2025, 13:30:** Preliminary meeting of selected candidates
Where: Seminar room at the Institute of Austrian and International Tax Law, Building D3, 2nd floor.
- **12 February, 2025:** Research outline deadline
- **May 31, 2025** (at the latest): Completion of bachelor's thesis

The **five best qualified students** will be chosen on the basis of their applications by Professors Kofler, Lang, Rust, Schuch, Spies, Staringer and Szudoczky, and will be notified accordingly.

General topic

"A Decade of the OECD Base-Erosion and Profit Shifting (BEPS) Project"

The subtopics are:

1. Evaluating the Impact of BEPS Action 1 on the Taxation of the Digital Economy
2. The Role of BEPS Action 3 and Controlled Foreign Company Rules in the Context of Pillar 2
3. The Impact of BEPS Action 5 on Intellectual Property (IP) Regimes: A Study of Modified Nexus Requirements and Their Influence on R&D Tax Incentives
4. Ten Years of BEPS Action 14: Measuring Improvements in the Mutual Agreement Procedure (MAP) for Resolving Tax Disputes
5. The Influence of BEPS on the Development and Adoption of Anti-Avoidance Rules Across the EU

Application

By January 2, 2025 to Ms Stefanie Kroiß (lehretaxlaw@wu.ac.at)

Preference for these topics will be given to BBE students, but business law students can also apply.

Please submit the following:

- Transcript of academic records

- Letter of motivation
- CV
- A list of three subtopics in the order of your preference

Requirements for BBE students

- Successful completion of the mandatory course "Law, Economics and Business"
- Completion of Introductory and Orientation Phase
- Completion of the course "Academic Skills"

Furthermore, priority will be given to students who have successfully completed the specialization "European and International Tax Law".

Requirements for students from the Bachelor's degree program "Business Law"

The following courses must be successfully completed:

- Introduction to tax Law (compulsory subject)
- Basic course in tax law (compulsory subject)
- Advanced course in tax law (compulsory subject)

Preferably you have completed a tax law course in the "Law elective" plan module.

Structure

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, 25 pages (main text and footnotes only) will be sufficient. The Bachelor's thesis must be written in English.

The introduction of the thesis must contain a declaration of the use of AI. If no form of AI was used, a note to this effect is sufficient. If AI was used, it must be explained accordingly where and in what form.

Assessment Criteria

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.

Due to current opportunities provided by AI, increased attention will be paid to:

- Whether the processed legal status is up-to-date
- Correct/existent citations
- Correct use of abbreviations
- Comprehension
- Errors in the outline

Thesis mentorship

During the whole process of writing, students will be offered support by the advisors (always both a professor and a teaching and research associate). However, students are expected to engage fully in their work.

In the course of a preliminary meeting, the subtopics of the current year's general topics will be assigned and discussed. Each student can only be assigned one Bachelor's thesis topic at our Institute.

Award

For the promotion of high-quality bachelor theses, our Institute, together with PwC, have initiated the "PwC Best Bachelor Thesis Award". The bachelor thesis with the highest quality is awarded with a €1.000,- prize. All bachelor theses submitted by August 31 of the respective academic year are considered for the award.

The jury, consisting of Professors Kofler, Lang, Rust, Schuch, Spies, Staringer and Szudoczky, as well as representatives of PwC, choose the best thesis. The award ceremony takes place at PwC during the subsequent winter semester.