

## **CURRICULUM**

### **for the Business, Economics and Statistics doctoral program in the dissertation field “Business and Law”**

This study plan is based on the resolution of the Senate of the University of Vienna of 23 April 2009, in which such approved the “PhD curriculum of the Faculty of Business, Economics and Statistics” decided on 16 April 2009 by the curricular commission endowed with the necessary decision-making powers set up in accordance with § 25 para. 8 line 3 and para. 10 of the Universities Act 2002 (UG 2002). Further legal bases for this resolution are provided by the UG 2002 and the study law section of the statutes of the University of Vienna in the version currently valid.

#### **§ 1 Qualifications profile**

(1) The doctoral program in Business, Economics and Statistics in the dissertation field “Business and Law” is aimed at preparing the student for an academic or otherwise highly qualified professional activity at the interface between business and law. It offers an academic education at international level and is intended to enable its graduates to perform independent research work to international standards in the respective field.

(2) The dissertation topic must be from the subjects accounting, tax, private law, corporate law or commercial law.

#### **§ 2 Doctoral advisory board and prerequisites for admission**

(1) A doctoral advisory board will be set up for the doctoral program in Business, Economics and Statistics in the dissertation field “Business and Law”. Besides the current holder of the business administration chair for external accounting, the professors of the Department of Business Law belong to this committee.

(2) The doctoral advisory board assists with the admission procedure. It assesses the general prerequisites for admission and the aptitude of the candidates on the basis of the following criteria:

- Prerequisite for admission to the doctoral program in Business, Economics and Statistics in the dissertation field “Business and Law” is the prior completion of a university diploma or masters degree in a relevant subject, a diploma or masters degree from a university of applied sciences in a relevant subject or another equivalent degree from a recognised Austrian or foreign post-secondary educational institution.
- Sufficient knowledge of the intended dissertation field.
- Motivation and potential for academic work.

(3) In order to assess these criteria, the doctoral advisory board can require candidates to submit further documents (e.g. seminar papers and/or masters thesis or letters of recommendation).

### **§ 3 Structure of the program**

(1) The program takes three years to complete.

(2) In the course of the program, the students must complete the following:

a) courses comprising 22 ECTS points (9 semester hours)

- Research seminar for the dissertation field  
"Business and Law" 7 ECTS (3 sem.hrs)
- Course in accounting or auditing for doctoral students 5 ECTS (2 sem.hrs)
- Seminar in private or company law 5 ECTS (2 sem.hrs)
- Seminar in tax law 5 ECTS (2 sem.hrs)

b) any additional requirements stipulated within the framework of the dissertation contract (see § 6).

c) submission of an application for approval of a dissertation project to the responsible academic authority (e.g. Studienpräses or Director of the Studies Programme) within one year of admission to the program. This deadline can be extended by the responsible academic authority in cases worthy of consideration upon application by the student.

d) presentation of the dissertation project publicly within the faculty.

e) periodical, at least yearly, progress report to the doctoral advisory board.

f) the writing of the dissertation.

g) the public defence of such dissertation.

(3) The precise stipulation of the proofs of achievement (including details of ECTS points and semester hours) and all specifications connected with the writing and supervision of the dissertation will be recorded in a dissertation contract.

### **§ 4 Submission of a proposal for a dissertation project and public presentation within the faculty**

The student must submit an application for approval of her or his dissertation project together with a supervision agreement to the responsible academic authority (e.g. Studienpräses or Director of the Studies Programme). This application must contain an exposé of the dissertation, a time plan and a list of all the resource requirements. Basically, the fundamentals of the dissertation project must be approved by the responsible academic authority after a presentation thereof which is public within the faculty. The approval of the dissertation project is a prerequisite for the execution of a dissertation contract.

### **§ 5 Dissertation**

(1) The degree program requires the completion of a dissertation demonstrating the student's capacity to deal with academic topics independently (§ 51 para. 2 line 13 UG 2002). The dissertation is expected to be of a quality that makes publication, at least in parts, possible in accordance with the standards usual in the field of study.

(2) Publication of partial results of the dissertation project in academic media in the field and their presentation at academic conferences before the submission of the dissertation is desired.

(3) Members of the faculty who are entitled to teach in one of the above-named subjects can act as supervisors of the dissertation. Any other person can only supervise the dissertation

subject to the consent of the doctoral advisory board; such person must in any case be qualified as a professor.

(4) Members of the faculty who are entitled to teach in one of the above-named subjects can act as reviewers of the dissertation. Any other person can only review the dissertation subject to the consent of the doctoral advisory board; such person must in any case be qualified as a professor. The appointment of a dissertation supervisor as reviewer of the dissertation is admissible in justified cases; in this case the dissertation must also be reviewed by a suitably qualified person from outside of the faculty. Each supervisor of a dissertation is always entitled to submit an opinion on the paper, which must be communicated to the reviewers.

## **§ 6 Dissertation contract**

(1) A written dissertation contract must be concluded between the supervisors and the doctoral student. In order to be valid, this contract requires the consent of the responsible academic authority (e.g. Studienpräses or Director of the Studies Programme).

(2) The dissertation contract must contain the following points:

1. the name of the student, matriculation number, date of birth;
2. the names of the supervisors;
3. the topic of the dissertation;
4. the curriculum under which the student is studying;
5. the narrower dissertation field to which the dissertation is assigned
6. the exposé on which the approval is based;
7. the time plan for the dissertation project;
8. the proof of the academic achievement required by the curriculum;
9. basic information regarding the supervision, in particular the frequency of the planned supervision meetings between the supervisors and the student;
10. declaration by the student that s/he will observe the rules of good academic practice

## **§ 7 Defensio**

If all proofs of achievement in the sense of § 3 (excepting par. 2 g) have been provided and if the dissertation has been positively assessed by the reviewers, a final oral examination (defensio) shall take place before an examination committee. This examination consists of the presentation and defence of the academic work. The examination committee will be composed according to the rules laid out in the statutes of the University of Vienna.

## **§ 8 Completion of the program**

(1) The program has been successfully completed when all the requirements set out under § 3 para. 2 have been successfully fulfilled.

(2) Graduates of the doctoral program will be conferred the academic degree "Doctor of Economic Science", in Latin "doctor rerum oeconomicarum", abbreviated as Dr.rer.oec.

## **§ 9 Entry into force**

This study plan enters into force on 1 October 2009.