DUAL STUDIES
TAX CONSULTING PROFESSIONS

at the University of
Applied Sciences Landshut

12 October 2015
OUTLINE

- Studying at the University of Applied Sciences Landshut
- Bachelor’s programme “Business Administration” with focus on taxation
- Dual Studies - Tax consulting professions
- Profession and image of tax consultants
STUDYING AT THE UAS LANDSHUT

MISSION STATEMENT

- Focussing on professional as well as social, systemic and entrepreneurial skills
- Interdisciplinary lifelong learning
- Excellent areas of applied research
- Attractive study environment
- Practically oriented courses
- Executive education

MISSION STATEMENT

Focussing on professional as well as social, systemic and entrepreneurial skills.

Executive education

Attractive study environment

Practically oriented courses

Excellent areas of applied research

Interdisciplinary lifelong learning

Social Work

Business Administration

Technology
About 5,400 students in the winter term 2015/2016

Degree programmes full-time and part-time
- 17 Bachelor’s degree programmes
- 15 Master’s degree programmes

Dual studies offered by all faculties

<table>
<thead>
<tr>
<th>Business Administration</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electrical / Industrial Engineering</td>
</tr>
<tr>
<td>Computer Science</td>
</tr>
<tr>
<td>Mechanical Engineering</td>
</tr>
<tr>
<td>Social Work</td>
</tr>
</tbody>
</table>
STUDYING AT THE UAS LANDSHUT

PERCENTAGE OF STUDENTS ACCORDING TO FACULTIES
(winter term 2015/16)

- Electrical and Industrial Engineering: 31%
- Mechanical Engineering: 19%
- Business Administration: 18%
- Social Work: 16%
- Computer Science: 16%
BACHELOR’S PROGRAMME
Business Administration
BACHELOR’S PROGRAMME
Business Administration

DEFINITION AND OBJECTIVES

Business Administration

- Deals with purchasing, manufacturing, sales, finance, corporate planning, co-operation and globalisation
- Supports the decision-making processes regarding planning and organisation

Objectives

- Know research standards and gain high practical orientation
- Cope with business and administrative tasks
- Leadership skills

Employment opportunities

Consulting, Controlling, Finance and Accountancy, Tax Consulting, Audit, Marketing and Sales, Purchasing, Logistics, Human Resources
# BACHELOR’S PROGRAMME
## Business Administration

### CURRICULUM

<table>
<thead>
<tr>
<th>Semester</th>
<th>Subjects</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st / 2nd</td>
<td>Methods / Basic principles / Business English</td>
</tr>
<tr>
<td>3rd / 4th</td>
<td>Functions of business / Law / Business English</td>
</tr>
<tr>
<td>5th</td>
<td>Practical business experience</td>
</tr>
</tbody>
</table>
6th / 7th Semester  Specialisation / Focus

2 Core Subjects (elective courses)

- Management Accounting (Controlling)
- Financial Management
- Marketing and Sales Management
- Organisational Concepts / Human Resources Management
- Business Informatics
- Purchasing and Logistics
- Accounting and Auditing
- **Taxes**
BACHELOR’S PROGRAMME BUSINESS ADMINISTRATION
SPECIALISATION TAXATION

CORE SUBJECT TAXATION – 6th / 7th SEMESTER

**Taxes I**
- Based on the module “Principles of Company Taxes and Accounting“
- The profession of tax consultants
- Profit Tax Law

**Taxes II**
- Corporate Tax
- Trade Tax
- Tax Code
- Case Study Taxes in cooperation with DATEV (IT service provider for tax consultants)
# DUAL STUDIES

## 2 DIFFERENT MODELS

### 1st Model: Bachelor Co-operative Study

<table>
<thead>
<tr>
<th>Time lapse</th>
<th>1st half year</th>
<th>2nd half year</th>
<th>3rd half year</th>
<th>4th half year</th>
<th>5th half year</th>
<th>6th half year</th>
<th>7th half year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Work experience in company (months)</td>
<td>1.5</td>
<td>1</td>
<td>2</td>
<td>1</td>
<td>1</td>
<td>4.5 Practical experience</td>
<td>2</td>
</tr>
<tr>
<td>University studies (months)</td>
<td>4.5 First semester</td>
<td>4.5 Second semester</td>
<td>4.5 Third semester</td>
<td>4.5 Fourth semester</td>
<td>Fifth semester (practical experience)</td>
<td>4.5 Sixth semester</td>
<td>4.5 Seventh semester</td>
</tr>
</tbody>
</table>

**Work experience in company**

**University studies**
# Dual Studies

## 2nd Model: Bachelor Academic Studies and Apprenticeship

<table>
<thead>
<tr>
<th>Time lapse</th>
<th>1st half year</th>
<th>2nd half year</th>
<th>3rd half year</th>
<th>4th half year</th>
<th>5th half year</th>
<th>6th half year</th>
<th>7th half year</th>
<th>8th half year</th>
<th>9th half year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Apprenticeship (months)</td>
<td>7</td>
<td>6</td>
<td>1</td>
<td>2</td>
<td>1</td>
<td>2</td>
<td>4.5</td>
<td></td>
<td>Bachelor’s Thesis</td>
</tr>
<tr>
<td>with intermediate exam</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>with final exam</td>
<td></td>
<td></td>
</tr>
<tr>
<td>University studies (months)</td>
<td></td>
<td>4.5 First semester</td>
<td>4.5 Second semester</td>
<td>4.5 Third semester</td>
<td>4.5 Fourth semester</td>
<td>4.5 Fifth semester (practical experience)</td>
<td>4.5 Sixth semester</td>
<td>4.5 Seventh semester</td>
<td></td>
</tr>
</tbody>
</table>

- **Apprenticeship** to **University studies**
- **University studies** to **Work experience**
DUAL STUDIES
TAX CONSULTING PROFESSIONS

Bachelor’s Programme Business Administration and Apprenticeship as Assistant Tax Consultant

<table>
<thead>
<tr>
<th>1st year</th>
<th>2nd year</th>
<th>3rd year</th>
<th>4th year</th>
<th>5th year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax Consultants Office 3 days</td>
<td>Tax Consultants Office 1 day</td>
<td>Tax Consultants Office 2 days</td>
<td>Tax Consultants Office 2 days</td>
<td>Tax Consultants Office 5 days</td>
</tr>
</tbody>
</table>

Bachelor’s Degree Programme Business Administration at the UAS Landshut

<table>
<thead>
<tr>
<th>1st Semester</th>
<th>2nd Semester</th>
<th>3rd Semester</th>
<th>4th Semester</th>
<th>5th Semester</th>
<th>6th Semester</th>
</tr>
</thead>
<tbody>
<tr>
<td>Vocational Business School 2 days</td>
<td>Vocational Business School 1 day</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Apprenticeship as Assistant Tax Consultant

Intermediate exam Chamber of Tax Consultants Munich

Final exam Chamber of Tax Consultants Munich

Duration: 2 years

Bachelor’s Degree

Employment contract

Duration: 3 years
DUAL STUDIES
TAX CONSULTING PROFESSIONS

STRUCTURE

4 institutions – 1 holistic concept

- Company
- School
- Chamber
- University

- Tax Consultants Office
- Vocational Business School
- Chamber of Tax Consultants
- UAS Landshut
The objective is to apply theoretical knowledge on the job.

The shorter duration of the qualification in comparison with the conventional method offers:

- An apprenticeship as **Assistant Tax Consultant**
- Earning the Bachelor’s Degree **Bachelor of Arts (BA) Business Administration**
- Within only 4 years
# DUAL STUDIES
## TAX CONSULTING PROFESSIONS

### ADVANTAGES

<table>
<thead>
<tr>
<th>Tax consultant offices</th>
<th>Students</th>
</tr>
</thead>
<tbody>
<tr>
<td>Recruiting of highly qualified and motivated <strong>employees</strong></td>
<td>Financial security through monthly salary</td>
</tr>
<tr>
<td>Long term commitment by highly skilled employees</td>
<td>Double qualification in 4 instead of 6 years</td>
</tr>
<tr>
<td>Efficient internal <strong>HR development</strong></td>
<td>Excellent <strong>employment opportunities</strong> and career prospects</td>
</tr>
</tbody>
</table>

- **Knowledge transfer** through a combination of theory and practical experience
- **Train important** **key qualifications**
- **Students know about the** “**real company life**“
THE PROFESSION OF TAX CONSULTANTS
The Tax Consultant – highly esteemed by the clients

Source: IRES Image Analyse 2012

Dr. Michael Seyd
25.09.2014
Seite 17
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As a tax consultant life will never be boring…

- Tax Expert
- Legal Expert
- Friend
- Helper in time of need
- Mediator
- Psychologist
- Business Consultant

Source: 27.11.2013
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Shortage of young talents

Fewer applicants for tax consulting professions than job openings (2012/13)

Decline of examinees and graduates taking the tax consultant exam (2001 – 2013)