



HOCHSCHULE LANDSHUT
HOCHSCHULE FÜR ANGEWANDTE WISSENSCHAFTEN

**DUAL STUDIES
TAX CONSULTING PROFESSIONS**

**at the University of
Applied Sciences Landshut**

12 October 2015

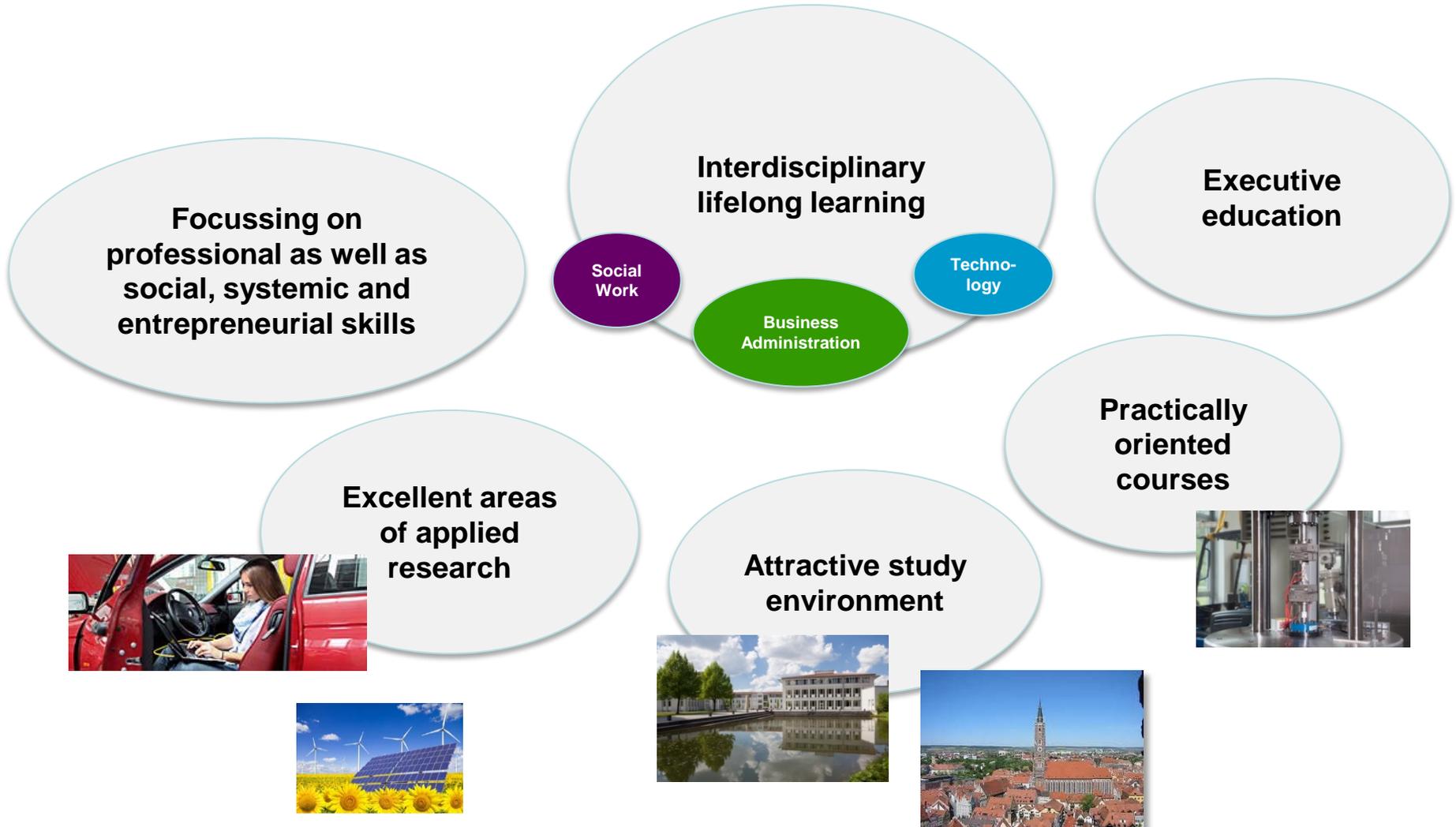


- **Studying at the University of Applied Sciences Landshut**
- **Bachelor's programme "Business Administration" with focus on taxation**
- **Dual Studies - Tax consulting professions**
- **Profession and image of tax consultants**





MISSION STATEMENT

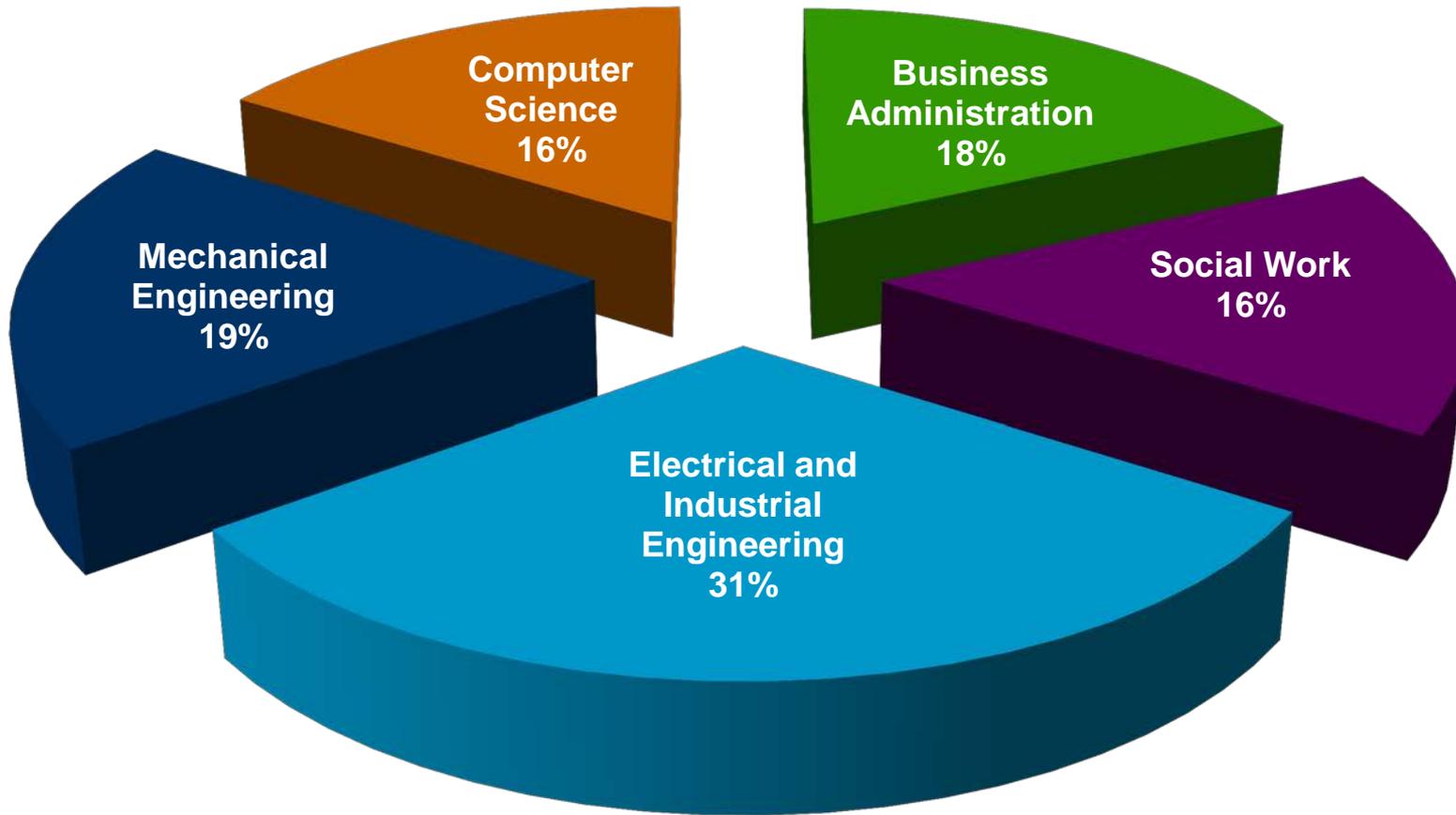


FIGURES

- 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**



FIGURES



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

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**

CURRICULUM

1st / 2nd Semester	Methods / Basic principles / Business English
3rd / 4th Semester	Functions of business / Law / Business English
5th Semester	Practical business experience



CURRICULUM

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**



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)





2 DIFFERENT MODELS

1st Model: Bachelor Co-operative Study

Time lapse		1 st half year	2 nd half year	3 rd half year	4 th half year	5 th half year	6 th half year	7 th half year
Work experience in company (months)	1.5	1	2	1	1	4.5 Practical experience	2	Bachelor Thesis
University studies (months)		4.5 First semester	4.5 Second semester	4.5 Third semester	4.5 Fourth semester	Fifth semester (practical experience)	4.5 Sixth semester	4.5 Seventh semester

The diagram illustrates the duration of work experience and university studies over the seven half-years. The red arrow for 'Work experience in company' starts at the beginning of the 1st half year and continues through the 6th half year. The grey arrow for 'University studies' starts at the beginning of the 1st half year and continues through the 7th half year.

2 DIFFERENT MODELS

2nd Model: Bachelor Academic Studies and Apprenticeship

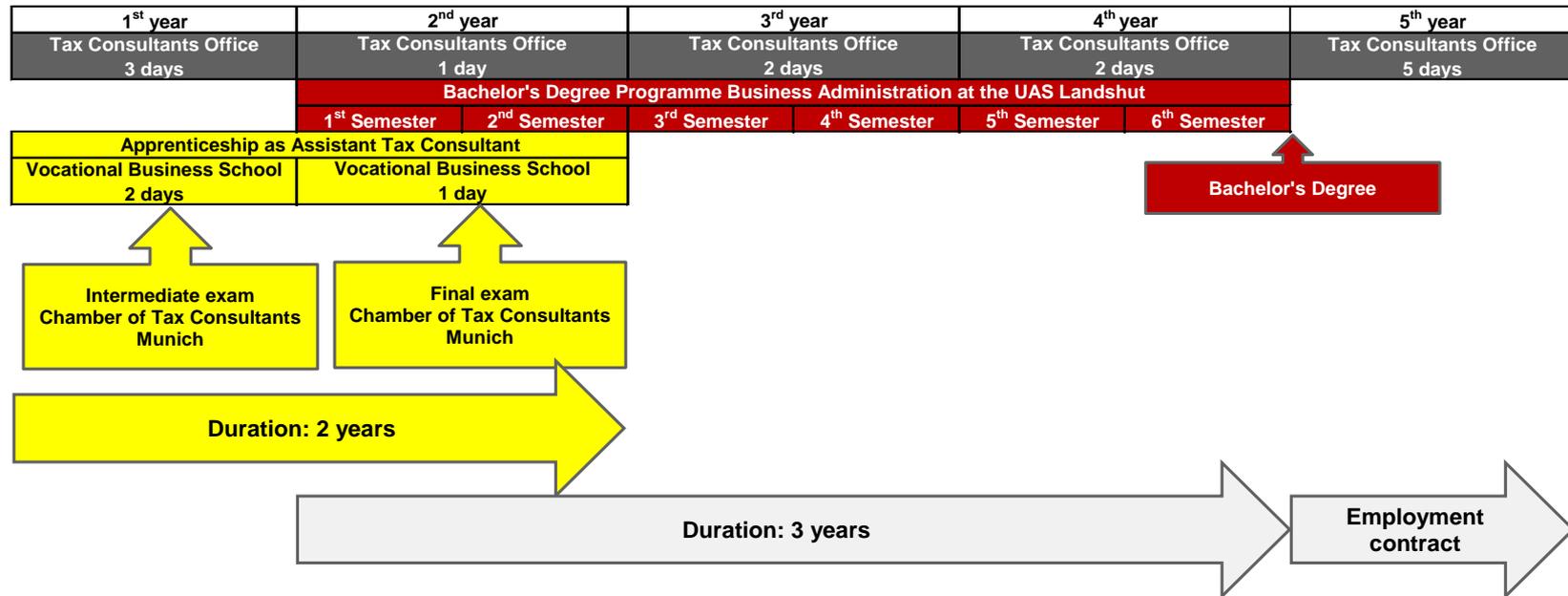
Time lapse	1 st half year	2 nd half year	3 rd half year	4 th half year	5 th half year	6 th half year	7 th half year	8 th half year	9 th half year
Apprenticeship (months)	7	6 with intermediate exam	1	2	1	2	4.5 with final exam		Bachelor's Thesis
University studies (months)			4.5 First semester	4.5 Second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

The diagram illustrates the duration of each component. The red arrow labeled 'Apprenticeship' spans from the start of the 1st half year to the end of the 7th half year. The grey arrow labeled 'University studies' spans from the start of the 3rd half year to the end of the 9th half year.

DUAL STUDIES

TAX CONSULTING PROFESSIONS

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

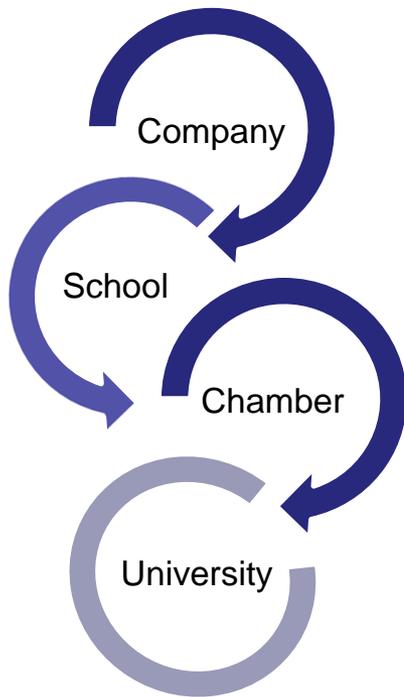




DUAL STUDIES TAX CONSULTING PROFESSIONS

STRUCTURE

4 institutions – 1 holistic concept



Tax Consultants Office



Vocational Business School



Chamber of Tax Consultants



UAS Landshut

DUAL STUDIES TAX CONSULTING PROFESSIONS

OBJECTIVE AND QUALIFICATION

- 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



ADVANTAGES

Tax consultant offices



- **Recruiting** of highly qualified and motivated **employees**
- **Long term committment** by highly skilled employees
- Efficient internal **HR development**

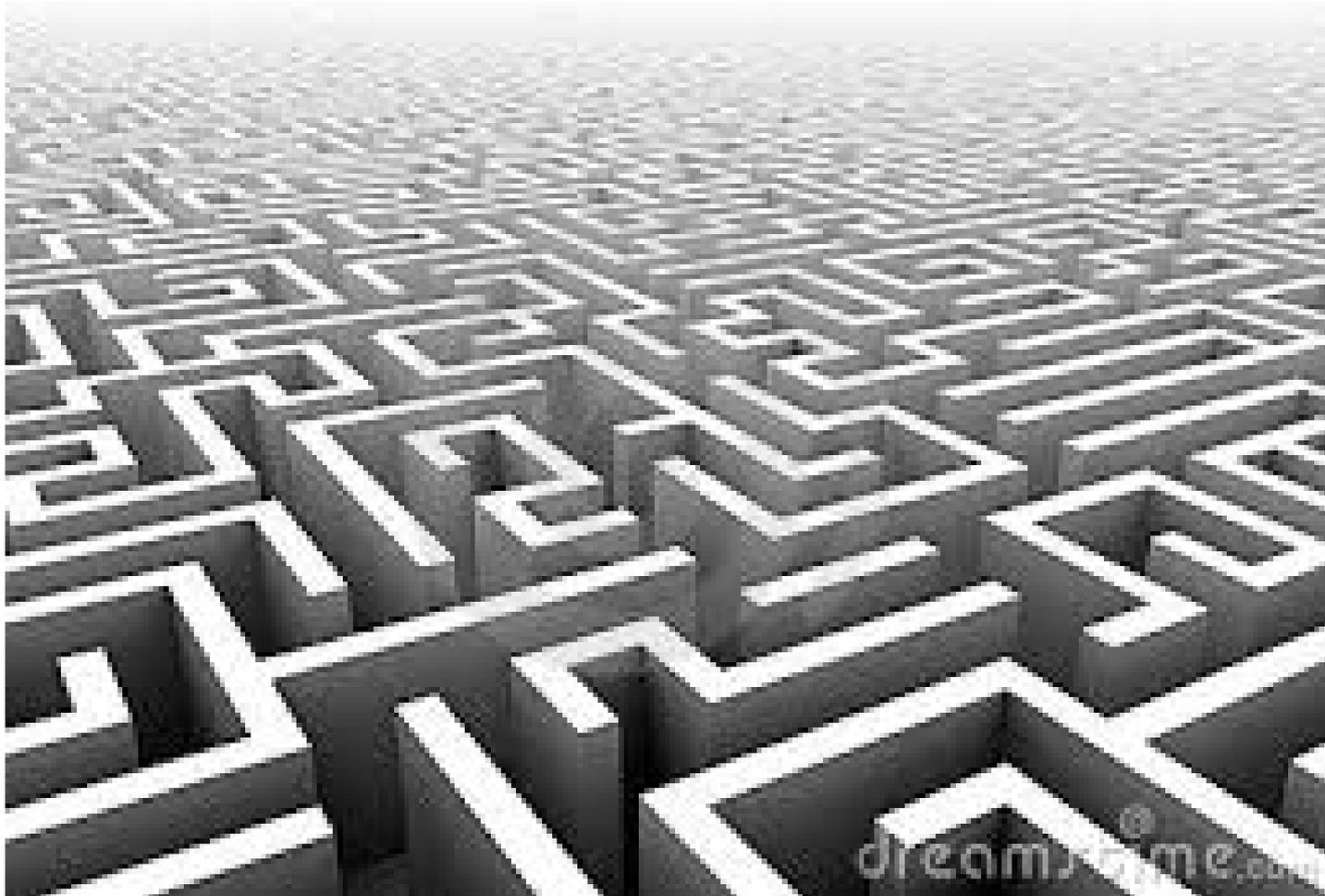
Students



- **Financial security** through monthly salary
- **Double qualification** in 4 instead of 6 years
- Excellent **employment opportunities and career prospects**

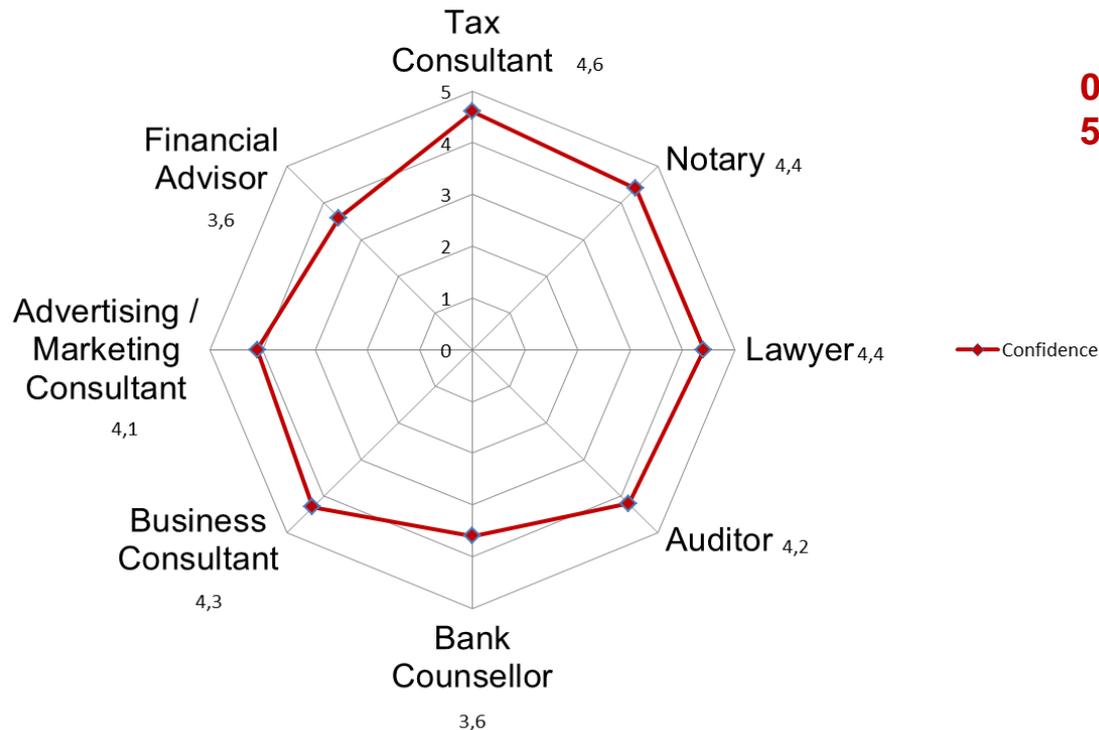
- **Knowledge transfer** through a combination of theory and practical experience
- Train important **key qualifications**
- Students know about the “**real company life**“

THE PROFESSION OF TAX CONSULTANTS



CONFIDENCE

The Tax Consultant – highly esteemed by the clients



Dr. Michael Seyd
25.09.2014
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MULTIPLE ROLES

As a tax consultant life will never be boring...

Tax Expert

Friend

Legal Expert

Helper in time of need

Mediator

Psychologist

Confessor

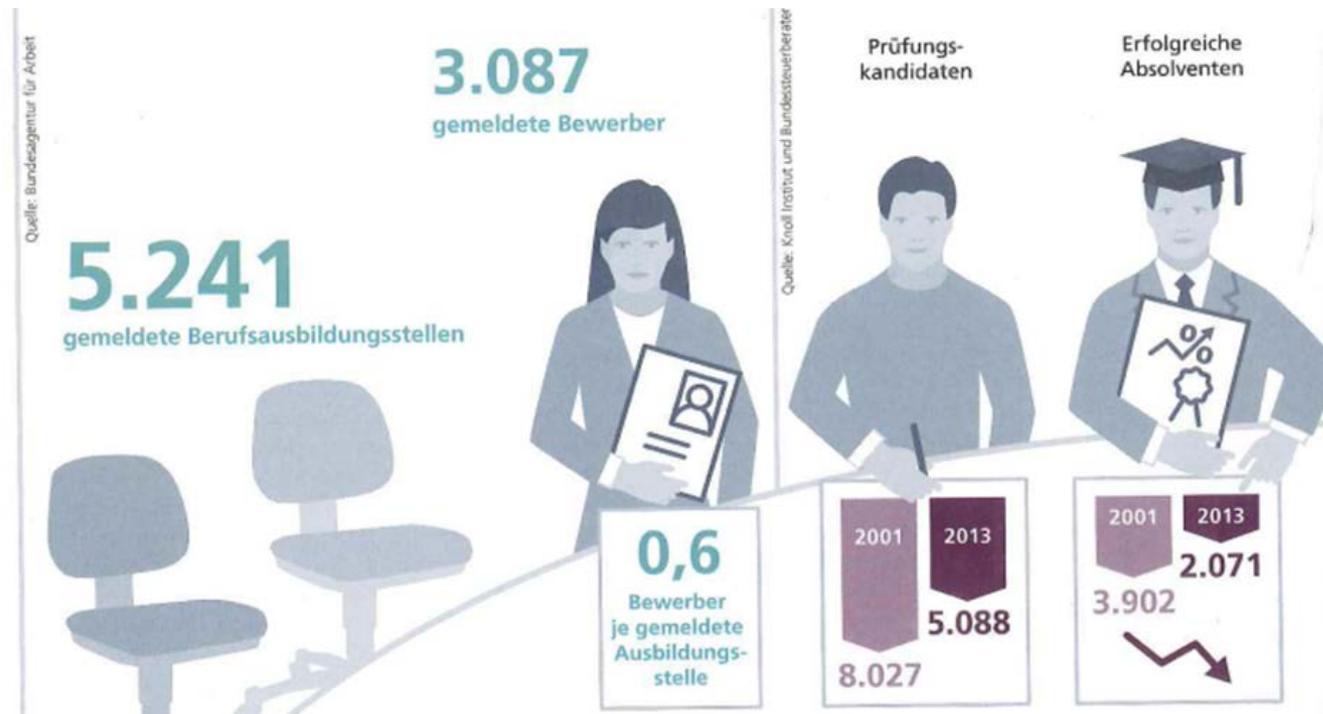
Business Consultant

CAREER OPPORTUNITIES

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)





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