

INTERNATIONAL TAXATION MASTER'S PROGRAM

Valid: For students starting their studies in the 2020/2021/2 semester

Updated: 20/12/2021

General Informations:

Person responsible for the major: **Dr. László Péter Lakatos, professor**

Place of the training: **Budapest**

Training schedule: **correspondence**

Language of the training: **English**

Is it offered as dual training: **no**

Specializations:

No specialisation.

Training and outcome requirements

- 1. Title of the Master's programme:** Master in International Taxation
- 2. The level of qualification attainable in the Master's programme, and the title of the certification:**
 - qualification level: master (magister, abbreviation: MSc-) degree
 - professional qualification in Hungarian: okleveles közgazdász nemzetközi adózás szakon
 - professional qualification in English: Economist in International Taxation
- 3. Field of study: economics**
- 4. Degrees accepted for admittance into the Master's programme:**
 - 4.1.** Accepted with the complete credit value: from the economic sciences field, business administration and management, finance and accounting, international business economics undergraduate programmes.
 - 4.2.** May be primarily considered with the completion of the credits defined in section 9.3 from the economic sciences field, Applied Economics, Commerce and Marketing, Tourism and Catering, Human Resources and Vocational Instruction Business undergraduate programmes.
 - 4.3. May also be considered with the completion of the credits defined in section 9.3:** undergraduate and Master's courses and courses as defined as per Act LXXX of 1993 on higher education that are accepted by the higher education institution's credit transfer committee based on a comparison of the studies that serve as the basis of the credits.
- 5. Programme time in semesters:** 4 semesters
- 6. The number of credits to be completed for the Master's degree:** 120 credits
 - degree orientation: theory oriented (60-70 percent)
 - thesis credit value: 10 credits
 - minimum credit value of optional courses: 10 credits
- 7. International Standard Classification of Education field of education code:** 344/0411
- 8. Master's degree training objectives, attained general and professional competences:**

The objective of the programme is the training of economist experts who have the appropriate theoretical and practical knowledge and skills to represent enterprises and individuals in international matters at a high-quality. They are capable of managing domevening enterprises' and individuals' foreign investments and business transactions and foreign investors' domevening investments and business transactions from a taxation perspective, they are also capable of performing scientific research activity.

8.1. Attained professional competences

8.1.1. The economist with an international taxation Master's degree has

a) knowledge

- Knows and understands the basics of expert knowledge in the field of international taxation, the methods of information collection, analysis and problem solving relevant to the field, the limits and conditions of their application.
- Has the tax, accounting and legal knowledge to manage international transactions, enabling him/her to solve complex tax problems.
- Knows and effectively manages the legal knowledge base of the European Union, and is familiar with the domeveningc and international literature.
- Has a comprehensive knowledge relevant to international taxation about the most important links between the economic system and other subsystems of society, the determinations of tax policy and related policies, about open and unresolved issues.
- Through the comparison of tax systems, he/she knows the main directions and economic contexts of tax competition and tax policy, the relationship between national tax systems and international, supranational taxation and other areas of financial law.
- Knows and understands the broader social, economic, domeveningc and international environment, context, current research issues and results of tax policy, tax competition and international tax planning.
- Is aware of the latest international regulations and international trends in the field of international taxation and transfer pricing in the OECD and the European Union, the tools for combating tax evasion, and international case law.

b) skills

- Is capable of developing strategies for solving complex problems, planning solutions, making decisions and providing professional advice to economic operators.
- Is capable of providing comprehensive management and tax advice, conducting complex analyses and developing alternatives for investments and business transactions of domeveningc and foreign companies and individuals.
- When identifying, analysing and solving relevant economic problems in his/her field, takes into account their complex social and policy context.
- Is capable of recognizing and understanding social problems and processing new phenomena.
- Is capable of recognising and understanding the main social impacts of aggressive tax planning, tax fraud and tax competition.
- Is capable of understanding the theoretical aspects of taxation, analyse them together with other areas of the economic system in a systemic way and apply the theoretical context in practice.
- Formulates new conclusions, original ideas and solutions in a multidisciplinary context, in a new and undiscovered environment.
- Is able to develop solutions also for new, innovative business solutions in accordance with the legislation and business environment, and to conduct interdisciplinary scientific research in the field of international taxation determining new theoretical approaches in tax law.

- When analysing and resolving problems in practice, applies an interdisciplinary approach (tax, accounting, financial and legal) if necessary.
 - Is capable of exploring distant correlations and taking complex interactions into account during analysis and problem solving.
 - Publishes professional analyses and case studies in a foreign language in accordance with the rules of professional publication.
- c) attitudes
- Committed to his/her profession, knows its core values and standards and is engaged in them, pursues to develop and interpret them critically.
 - Committed to do quality work.
 - Committed to teamwork.
 - Critical to his/her own knowledge, work and behaviour and those of his/her colleagues.
 - Considers it his/her duty to correct errors and improve his/her colleagues.
 - Is willing to learn a new.
 - Consciously seeks the problems to be solved, is innovative and proactive in dealing with economic problems.
 - In the case of a project or group assignment, he/she is determined, constructive, cooperative, initiative.
- d) autonomy and responsibilities
- Self-sufficient in raising and preparing comprehensive and specific professional issues, representing and explaining professional views.
 - Reveals professional links individually.
 - Takes responsibility and liable for the consequences of his/her activities in other professional fields.

9. Master's programme properties

9.1. Professional properties

The scientific fields and professional areas that the training is based on are:

- economic and social sciences: comparative theory of tax systems: tax competition, tax reform, comparative tax policy; public finances, financial and tax accounting, international business economics, international supply chain management, quantitative methods 30-50 credits;
- taxation professional studies: law of tax treaties: problems of double taxation and methods to avoid; tax law of the European Union, tax administration law and international exchange of information, international tax planning for companies, international taxation of the income and assets of individuals, value added tax in the European Union and Hungary 20-40 credits;
- differentiated professional studies: international and EU public law, transfer pricing (transfer pricing theory, comparative analysis and international regulation), international business law, international accounting, domeveningc and EU company law, international finance 25-45 credits.

9.2. Foreign language requirements

To obtain a master's degree, the student must have at least one intermediate (B2) complex type state-recognized English language examination, or an intermediate (B2) complex type language examination in another living foreign language accepted by the relevant field of study, or a state recognized upper level (C1) complex type general foreign language examination or an equivalent high school graduation certificate or diploma is required.

9.3. Minimum requirements for joining the Master's programme cycle for holders of the diplomas listed in points 4.2 and 4.3:

Joining the Master's programme requires minimum 60 credits from the following fields:

- from the field of methodological studies (mathematics, statistics, informatics) 15 credits;
- from the field of economic studies (micro and macroeconomy, basics of finance, international economics, environmental economics, economic theory, economic statistics, history of economic thought, economic modelling, economic policy, sectoral and functional economics, public economics, global and European economics, public policy studies) 10 credits
- from the field of business studies (human resources management, business law, marketing, management and leadership, management of value creating processes, decision theory and methods, business ethics, strategic planning, business communication) 10 credits
- from the field of sociological studies (EU, general law and business law studies, history of economy, sociology, philosophy) 10 credits;
- from the field of professional studies (business economics, finances, financial calculations and financial markets, management accounting, financial accounting, preparation and analytics of the annual report, accounting for financial institutions and budget accounting, consolidated accounts, accounting information systems, corporate finance, taxation, business valuation, financial law) 15 credits.

A special admission requirement into the Master's programme is at least 30 credits from the above listed fields based on previous studies. In the Master's programme, the missing credits must be obtained as specified in the study and examination rules of the higher education institution.

10. Comprehensive examination

There are no comprehensive examinations.

Master in International Taxation master programme in Budapest, in English, Correspondence training Curriculum for 2020/2021. (2.) spring semester for beginning students

Subject Code	Subject Name	Type	Number of hours per semester hours		Credits	Evaluation	Fall or Spring Semester	2020/21 Academic year	2021/22 Academic year		2022/23 Academic year	Credit	Subject responsible	Institute	Requirement		Equivalent subject		Remarks	
			1	2				3	4	Code	Name				Code	Name				
			Spring semester	Fall semester				Spring semester	Fall semester											
Core subjects								24	30	25	21	100								
Fundamental level core subjects								13	18	5	5	41								
MSOA001LAMB	Quantitative Methods	C	12	12	5	ex	fall		5				Solyosi István Tamás	Institute of Mathematics and Statistical Modelling						
PSGJ001LAMB	Comparative tax policy	C	12	12	5	ex	spring	5					Czoboly Gergely	Institute of Finance, Accounting and Business Law						
PSPS004LAMB	Financial and tax accounting	C	12	12	5	ex	fall		5				Lakatos László Péter	Institute of Finance, Accounting and Business Law						
PSPS001LAMB	International accounting	C	12	12	5	ex	spring			5			Lakatos László Péter	Institute of Finance, Accounting and Business Law	PSPS004LAMB	Financial and tax accounting				
VGUG008LAMB	International business economics	C	12	12	5	ex	spring	5					Czakó Erzsébet	Institute of Business Economics						
VGLE001LAMB	International supply chain management	C	12	12	5	ex	fall				5		Gelei Andrea	Institute of Business Economics						
PSPE001LAMB	Public finance	C	12		3	ex	spring	3					Kürthy Gábor	Institute of Finance, Accounting and Business Law						
PSPE002LAMB	International finance	C	12		3	ex	fall		3				Kürthy Gábor	Institute of Finance, Accounting and Business Law						
PSBV001LAMB	Investment	C	12	12	5	ex	fall		5				Berlinger Edina	Institute of Finance, Accounting and Business Law						

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			1	2				3	4	Code	Name				Code	Name			
			Spring semester	Fall semester				Spring semester	Fall semester										
Professional level core subjects								11	12	20	16	59							
PSPS002LAMB	Corporate tax planning	C	12	16	6	ex	fall		6				Lakatos László Péter	Institute of Finance, Accounting and Business Law	PSGJ001LAMB	Comaprative tax policy			
PSPS003LAMB	Transfer pricing	C	12	12	5	ex	spring			5			Lakatos László Péter	Institute of Finance, Accounting and Business Law	PSPS002LAMB	Corporate tax planning			
PSGJ006LAMB	EU tax law I: direct taxes	C	12	12	5	ex	spring			5			Erdős Gabriella	Institute of Finance, Accounting and Business Law	PSPS002LAMB	Corporate tax planning			
PSGJ007LAMB	EU tax law II: VAT, customs and excise duty	C	12	16	6	ex	fall				6		Erdős Gabriella	Institute of Finance, Accounting and Business Law					
PSGJ002LAMB	Tax treaty law	C	12	16	6	ex	spring	6					Czoboly Gergely	Institute of Finance, Accounting and Business Law					
PSGJ008LAMB	International tax administration and exchange of information	C	12	12	5	ex	fall				5		Erdős Gabriella	Institute of Finance, Accounting and Business Law	PSGJ002LAMB	Tax treaty law			
PSGJ003LAMB	International tax planning of personal income and wealth	C	12	16	6	ex	fall		6				Czoboly Gergely	Institute of Finance, Accounting and Business Law	PSPS002LAMB	Comaprative tax policy			
PSGJ010LAMB	International law and treaty negotiation	C	12	12	5	ex	spring	5					Nemessányi Zoltán	Institute of Finance, Accounting and Business Law					

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			1	2				3	4	Code	Name				Code	Name			
			Spring semester	Fall semester				Spring semester	Fall semester										
PSGJ011LAMB	EU law	C	12	12	5	ex	spring			5			Nemessányi Zoltán	Institute of Finance, Accounting and Business Law					
PSGJ004LAMB	International Business Law	C	12	12	5	ex	spring			5			Nemessányi Zoltán	Institute of Finance, Accounting and Business Law					
PSGJ005LAMB	EU and Hungarian company law	C	12	12	5	ex	fall		5				Csöndes Mónika	Institute of Finance, Accounting and Business Law					
Thesis writing/Internship										3	7	10							
PSPS005LAMB	Thesis writing I.	C	0	12	3	pg	spring			3									
PSPS006LAMB	Thesis writing II.	C	0	12	7	pg	fall				7								
Elective courses								5	0	5	0	10							
	Foreign language	E			0	pg	spring, fall						Dobos Ágota	Centre of Foreign Language Education and Research					
PSPS016LAMB	Digitalisation of Tax and Compliance																		
PSPS017LAMB	Real Estate planning																		

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			1	2				3	4	Code	Name	Code				Name				
			Spring semester	Fall semester				Spring semester	Fall semester											
	Elective courses	E					spring, fall	5		5										
Criterion subjects								0	0	0	0	0								
IOK0001NABB	Hungarian Language SHI I.*	KR	0	4	3	pg	fall	3	3				Dobos Ágota	Centre of Foreign Language Education and Research						
IOK0004NABB	Hungarian Language SHI II.*	KR	0	4	3	ex	spring	3	3				Dobos Ágota	Centre of Foreign Language Education and Research						
Total credits								29	30	30	31	120								

Remarks

Type: C-compulsory courses, CE-core elective courses, E-elective (optional) courses

Methods of assessment: ex-exam (exam at the end of the semester, but other forms of assessment are possible during the semester), pg- grade based on the practical assignments given during the course of the semester, a=signature, ce- Comprehensive examination

Criterion subjects:

* Hungarian Language is a compulsory subject for the students participating in the Stipendium Hungaricum scholarship program in the first two semesters.

Courses are recommended to be taken according to the prescribed time schedule of the study programme (“sample”). You can plan your own individual programme in respect of the following conditions:

1. the prerequisite system of their study-programme must be taken into consideration when registering for courses.
2. the availability of courses in the semester (most courses are offered either in the fall or in the spring semesters only)
3. completing an average of 30 credits per semester, as a general rule.

Conditions for the final exam:

Students can take a Final Exam on the condition that

- they have fully completed the study programme
- they have submitted their Thesis Work and the assessors have accepted it

Final Exam

The final exam is an integrated assessment necessary for obtaining the higher education qualification. It consists of defending the thesis work and answering thesis-related questions in front of a Thesis Defence Committee.