

A Contemporary Approach to Holistic Tax Education (HTE) at Universities

Dr. Marion Titgemeyer

Professor, Osnabrück University of Applied Studies, Germany

Abstract:

Tax systems in industrialised countries often have a high degree of complexity and are constantly evolving. Internationalisation and digitalisation in particular are accelerating this process. An end to this spiral is not in sight. This not only presents new challenges for taxpayers, their advisors, the tax authorities, courts and legislators, but also massively changes the requirements for tax education at universities.

This contribution addresses the question of how contemporary, application-oriented Holistic Tax Education (HTE) can be designed at universities. The subject has so far only been the subject of very limited research. It draws on teaching experience in over 20 courses in the tax specialisation of a business degree program at a German university of applied sciences. After working out the tax skills required today, it is examined how these can be taught. In the practice-led analysis, application-oriented learning turned proved to be a key factor. This can lead to a significant improvement in student's employability. In the following, elements were identified that have the potential to make an effective contribution. These include case studies, collaborations with tax advisory firms, guest lectures, simulations, moderated discussions, but also the use of digital tools and gamification. An individual combination in this sense of a didactic modular system is possible here. The findings from this study can proved lectures at tax courses at universities with approaches to improve their own teaching and offer a contribution to research in this field.

Keywords:

Holistic Tax Education, higher education, innovative teaching methods, digital learning tools.