

MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE
Lesya Ukrainka Volyn National University
Faculty of International Relations
Department of International Economic Relations and Project Management

SYLLABUS
of normative educational component
«Customs Affairs»

Higher education level Bachelor
Speciality 292 «International Economic Relations»
Educational and professional program: «International Business»

The syllabus of educational component «Customs Affairs» of the training of bachelors in the field of study 29 «International Relations», speciality 292 «International Economic Relations», within the educational and professional program «International Business».

Developer: Kytsyuk I. V., PhD in Economic Sciences, Associate Professor, Associate Professor of the Department of International Economic Relations and Project Management.

APPROVED

Guarantor of the educational and professional program



(A. O. Boiar)

The syllabus of educational component is approved at the meeting of the International Economic Relations and Project Management Department

Protocol No. 1 of September 4th, 2023.

Head of the Department



A. O. Boiar

1. DESCRIPTION OF THE EDUCATIONAL COMPONENT

Name of indicators	Field of study, speciality, educational and professional program, higher education level	Characteristics of the educational component
Full-time study	<i>29 International Relations</i> <i>292 International Economic Relations</i> <i>International Business</i> <i>Bachelor</i>	Normative
The number of hours / credits 90 /3		Year of study – 3d
		Semester – 6 th
Individual task: yes		Lectures – 16h.
		Seminars – 20h.
		Independent work – 48 h.
	Consultations – 6 h.	
	Form of control: Exam	
Language of study: English		

II. INFORMATION ABOUT THE TEACHER

Full name Iryna Kytsyuk

Academic Degree PhD in Economic Sciences

Academic status Associate Professor

Position Associate Professor of the Department of International Economic Relations and Project Management

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Days <http://194.44.187.20/cgi-bin/timetable.cgi?n=700>

III. DESCRIPTION OF THE EDUCATIONAL COMPONENT

1. Summary.

The educational component is designed to acquaint students with the essence and structure of the customs and tariff system of the state and the peculiarities of customs and tariff relations. The feasibility of studying the educational component is determined by the need to understand the system of customs and tariff regulation of foreign economic activity. Because the acquired knowledge and skills can be used in practical activities and are necessary for the formation of a highly qualified specialist in the field of international economic relations and international business in particular.

2. Prerequisites: knowledge of the basics of the theory of international economic relations, micro and macroeconomic basics of international business, mathematics and statistics for economists, international economic integration.

Post-requisites: International Trade, Economics of the Company, Accounting and Analysis of Foreign Economic Activity, Regulation and Security of MiB, etc.

3. Purpose and tasks of the educational component.

The general purpose of the educational component is to provide generalized information on the modern foundations of the functioning of the country's customs and tariff system, as well as the evolution of customs business on the territory of Ukraine; the functioning mechanism of the country's tariff system; assessment of the consequences of the functioning of the tariff regulation mechanism; features of the customs taxation system; customs control as a component of customs policy; characteristics of the customs clearance system and the system of customs regimes; integration of the customs system of Ukraine into the world economic system. However, the educational component is also aimed at developing certain skills, such as analytical skills, critical thinking, integration of knowledge from different topics, awareness and openness to current initiatives in the economy.

4. Learning outcomes (competencies).

Special (professional) competencies:

PC4. Ability to substantiate the peculiarities of the implementation of forms of international economic relations at the mega-, macro-, meso- and micro-levels.

PC8. Ability to determine the functional features, nature, level and degree of relationships between the subjects of international economic relations at different levels and to establish communication between them.

PC15. Ability to apply methods, rules and principles of functioning of international economic relations for the development of foreign economic activity of Ukraine.

PC17. Ability to identify areas of regulation and apply methods to assess the level of economic security of international business; analyze, evaluate, develop and communicate tactical and strategic schemes for organizing and conducting international business, taking into account strengths and weaknesses, opportunities and threats.

PC19. Ability to analyze the structure and features of the international marketing policy of the enterprise, to understand and implement various forms of international marketing, methods of entering foreign markets for goods and services; understand and use the institutional and information tools and management methods of a modern international company, including financial, HR, operational, logistics and other types of management.

PC21. Ability to identify forms of manifestation of objective economic laws in individual industries and enterprises of various forms of ownership, use traditional and new methods of business organization and management of firm resources, optimize economic processes in the enterprise, analyze and summarize the results of operating, accounting, customs brokerage and investment activities of the firm, to develop measures to improve the efficiency of its work.

General competencies:

GC 12. Knowledge and understanding of the subject area and understanding of professional activity.

5. The structure of the educational component.

Names of content modules and topics	Total	Lec.	Pr.	Ind.	Cons.	Control form*/ Points
Content Module 1.						
Topic 1. Fundamentals of the functioning of the customs tariff system of the country.	9,5	1	2	6	0,5	DS/2,5
Topic 2. Evolution of customs business on the territory of Ukraine.	9,5	1	2	6	0,5	DS/2,5
Topic 3. Mechanism of functioning of the tariff system of the country. Assessment of the consequences of the functioning of the tariff regulation mechanism.	15	4	4	6	1	DS/5
Topic 4. System of customs taxation.	11	2	2	6	1	DS/2,5
Topic 5. Customs control as a component of customs policy.	10,5	2	2	6	0,5	DS/2,5
Topic 6. Characteristics of the customs clearance system.	10,5	2	2	6	0,5	DS/2,5
Topic 7. Characteristics of the system of customs regimes.	11	2	2	6	1	DS/2,5
Topic 8. Integration of the customs system of Ukraine into the world economic system.	13	2	4	6	1	DS/5
Together for Content Module 1.	90	16	20	48	6	25
Types of final works:						
INDS						15
Final Module Control/ Exam						60
Total hours/Points	90	16	20	48	6	100

Control methods*: DS – discussion, DB – debate, T – tests, TR – training, RZ / K – solving problems / cases, INDS / IRS – individual task / individual work of the applicant for education, RMG – work in small groups, MKR / KR – modular test paper / test, P – abstract, as well as analytical note, analytical essay, analysis of the work, etc.

6. INDS.

Conducting and presenting the results of the study: “Achieving European standards and integrating Ukrainian customs into the EU customs space”.

Students can independently choose a topic for completing the INDS within the general topic. However, the selected topics should not be repeated.

IV. ASSESSMENT POLICY

Attending seminars is a mandatory component of the assessment, for which points are awarded. Missed seminars can be worked out as an individual assignments if there is a reasonable excuse for the missing class. Students who miss seminars without a weighty reason get lower points.

Also, the student has the right to the recognition of learning outcomes obtained in formal, non-formal and/or informal education (<https://cutt.ly/9wPgvTK1>).

Students must adhere to the principles of academic integrity.

All forms of cheating – on the credit, homework, assignments, control work – are unacceptable.

Also, one of the greatest violations of the standards of academic life is plagiarism.

V. FINAL CONTROL

For each topic of the content module, that are discussed/presented at the seminars the student can get some points as it is given in the table above.

In case of *exam* the maximum number of points for studying the course is 100, including:

- up to 40 points for participation in discussions (seminars);
- up to 60 points for the final module control (exam).

A student who scores more than 75 points before the exam can agree to credit these points as the final grade for the course (without passing the exam). Students who score less than 75 points or want to improve their final grade for the course take the exam at the time specified in the schedule of the test and examination session. The exam is conducted in oral form. The required minimum for successful completion of the course is 60 points (see the Regulations on the current and final assessment of knowledge at Lesya Ukrainka VNU – https://vnu.edu.ua/sites/default/files/2023-09/2023_Polozh_pro_otzin.pdf).

Questions for exam:

1. Customs business as a component of the state's foreign economic activity.
2. The essence, principles and models of functioning of the country's customs policy.
3. Characteristics of methods of customs regulation of foreign economic activity of the country.
4. Organizational structure of the customs system of Ukraine.
5. Evolution of customs business on the territory of Ukraine.

6. Characteristics of the modern stage of development of the customs and tariff policy of Ukraine.
7. Economic nature of the customs tariff, its classification and functional tasks.
8. Import duty as a tax on foreign trade.
9. Specifics of the use of the export duty in the regulation of the national market.
10. Peculiarities of calculating the customs tariff depending on the type of duty.
11. Differentiation of customs rates depending on the country of origin of the goods.
12. Economic consequences of the application of the customs tariff for the country.
13. The impact of the customs tariff on the situation of the national consumer and producer and on state revenues.
14. Net losses of the country from the introduction of tariff protection.
15. Determination of the actual and optimal level of the customs tariff.
16. Measures to regulate foreign economic relations are alternative to the customs tariff.
17. Customs payments as the main tools of the customs taxation system.
18. The essence and place of customs value in the system of customs taxation.
19. Characteristics of the mechanism for calculating indirect taxes when moving goods across the customs border of Ukraine.
20. The essence and features of customs control.
21. The concept of smuggling and violation of customs rules.
22. Special types of control at the customs border of Ukraine.
23. Peculiarities of customs clearance when moving goods across the customs border.
24. Declaration of cargo as a structural element of the customs clearance system.
25. Specifics of document processing when moving goods across the customs border.
26. The role of the Ukrainian classification of goods of foreign economic activity in the system of customs regulation.
27. The essence and systematization of customs regimes in the implementation of foreign economic activity.
28. Features of the application of customs regimes of completed commercial transactions.

29. Use of customs regimes in the provision of services by customs bodies in the field of customs and tariff relations.
30. Specifics of customs regulation of transactions with give-and-take raw materials.
31. Characteristics of special customs regimes.
32. World international organizations as an organizational and institutional basis for the development of the customs and tariff system.
33. Customs and tariff aspects of economic integration.
34. Realization of economic interests under the conditions of participation in the customs union.

VI. RATING SCALE

Score	Linguistic assessment	Evaluation on the ECTS scale	
		Point	Explanation
90 – 100	Excellent	A	excellent job
82 – 89	Very Good	B	above average level
75 - 81	Good	C	overall good job
67 -74	Satisfactory	D	not bad
60 - 66	Enough	E	execution meets minimum criteria
1 – 59	Unsatisfactory	Fx	a retake of the exam is required

VII. RECOMMENDED LITERATURE

1. Гребельник О. П. Митна справа : підручник, 5-те вид. оновл. та доп. Київ : Центр навчальної літератури (ЦУЛ), 2019. 400 с.
2. Гребельник О. П. Основи зовнішньоекономічної діяльності: підручник, 5-те вид., перероб. та допов. Ірпінь: Університет ДФС України, 2019. 410 с.
3. Герчаківський С. Д. Митна справа: навчальний посібник. Тернопіль: Видавництво «Економічна думка», 2020. 290 с.
4. Європейський Союз : навч. посіб. / [А. О. Бояр (кер. авт. кол.), Н. П. Карпчук, Н. І. Романюк та ін.] ; за ред. А. О. Бояра, С. В. Федонюка. Київ : ФОП Маслаков, 2020. 600 с.
5. Зелений і безпечний Європейський Союз : монографія / [А. О. Бояр (кер. авт. кол.), І. В. Кицюк, Н. І. Романюк та ін.] ; за ред. А. О. Бояра, В. Й. Лажніка. Луцьк : Вежа-друк, 2023. 592 с.
6. Кузьмін О. Е., Мельник О. Г., Терлецька В. О. Митна справа. Львів: Львівська політехніка, 2021. 240 с.

AND INTERNET RESOURCES

1. Державна митна служба України, офіційний веб-сайт :
<https://customs.gov.ua/>.
2. Державна служба статистики України, офіційний веб-сайт :
<http://www.ukrstat.gov.ua/>.
3. Кодекс України про адміністративні правопорушення (статті 1 - 212-24). URL : <https://zakon.rada.gov.ua/laws/show/80731-10#Text>.
4. Кримінальний кодекс України від 5.04.2001 р. № 2341-III. URL :
<https://zakon.rada.gov.ua/laws/show/2341-14#Text>.
5. Митний кодекс України від 13.03.2012 р. № 4495-VI. URL :
<https://zakon.rada.gov.ua/laws/show/4495-17#Text>.
6. Про зовнішньоекономічну діяльність : Закон України від 16.04.1991 р. № 959-XII. URL: <https://zakon.rada.gov.ua/laws/show/959-12#Text>.
7. Про митний тариф України: Закон України від 19.10.2022 р. № 2697-IX. URL : <https://zakon.rada.gov.ua/laws/show/2697-20#Text>.
8. The World Trade Organization (WTO), official website :
<https://www.wto.org/>.
9. World Customs Organization (WCO), official website :
<https://www.wcoomd.org/>.