

Шаблон за версією 02
Затверджено наказом ректора СумДУ
від ____ . ____ . 2019 р. № _____

**MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE
SUMY STATE UNIVERSITY**

Education and research institute for business technologies “UAB”

Department of International Economic Relations

COURSE DESCRIPTOR

CUSTOMS REGULATION

Higher education level	Master
Major	292 International Economic Relations.
Study programme	International business.

Approved by

Quality Council of the Institute (Faculty)

Protocol dated _____ № _____

Chairman of the Quality Council of the Institute
(Faculty)

_____ O. Krukmal

(signature)

name, surname)

Sumy 2019

**DATA ON REVIEWS AND APPROVAL
OF THE COURSE DESCRIPTOR**

Author:

___ **Taraniuk Leonid, Dr. (Economy), Professor**
(full name) (title and degree, position)

Review of the course descriptor	___ Protocol №11 dated by the 29 of October 2019 <small>Name, surname of the reviewer and/or № protocol of the meeting of expert council of employers</small>
Considered and approved at the meeting of the work group of Study programme « _____ » <small>(name of the study programme)</small>	protocol _____ .№ _____ Head of the work group (Head of the Study programme) _____ <small>(signature) (name, surname)</small>
Considered and approved at the meeting of the Department _____ <small>(name of the Department)</small>	protocol _____ .№ _____ Head of the Department _____ <small>(signature) Y. Petrushenko (name, surname)</small>

Data on the review of the course descriptor:

Year	№ Annex with the description of amendments made	Amendments considered and approved			
		Approved by the work group of study programme, protocol №	Head of the study programme, signature	Approved by the Department, date and protocol №	Head of the Department

I Syllabus

1. General information on the course	
Full course name	Customs regulation
Full official name of a higher education institution	Sumy State University
Full name of a structural unit	Education and research institute for business technologies "UAB" Department of International Economic Relations
Author	Taraniuk Leonid, Dr. (Economy), Professor
Cycle/higher education level	the second level of higher education, NQF – 8 th rate, QF-LLL – 7 th rate, FQ-EHEA – second cycle
Semester	8 weeks during the 2 nd semester
Credit value	5 credits of ECTS, 150 hours, which include: 48 hours are contact work with the teacher (24 hours of lectures, 24 hours of practical work), 102 hours are independent work
Language(s)	English
2. Place in the study programme	
Relation to curriculum	Elective course for students of specialty 292 "International Economic Relations"
Prerequisites	Prerequisites are not provided
Additional requirements	Additional conditions are absent
Restrictions	Restrictions are absent
3. Aims of the course	
<p>Purpose of the discipline: formation of the system of theoretical knowledge and practical skills in the field of customs regulatory support.</p> <p>Tasks of discipline: formation of students' knowledge of: theoretical bases of customs; basic principles of customs control organization; customs clearance;</p>	

declaring goods and other items with the use of AMD; procedure for moving and passing goods and other items across the customs border of Ukraine.

4. Contents

Theme 1: General concepts of customs in Ukraine (introductory session)

Purpose and tasks of customs. Concepts and principles underlying customs in Ukraine. Structure, functions and tasks of customs authorities in Ukraine.

Theme 2: The mechanism of functioning of the country's tariff system

The economic nature of the customs tariff, its functional tasks. Structure of the customs tariff of Ukraine. The concept of duty. Classification of types of duties. Application of duty rates

Theme 3: Customs control

Purpose and modes of customs control. The order of declaration of goods. Customs control of goods and vehicles when moving across the customs border of Ukraine.

Theme 4: Customs Clearance

Customs clearance procedure. AMC: Functional Purpose, Accounting and Registration Procedure. Specificity of customs control and clearance when moving individuals across the border.

Theme 5: Structure and effectiveness of the customs tax system Customs payments.

Customs fees are a kind of customs payments. Characteristic of the mechanism of indirect taxes.

Topic 6: The concept of customs value. Its value in the calculation of customs payments

The essence and place of customs value in the system of customs taxation. The use of methods of indirect valuation of goods in determining the customs value. Methods for determining customs value based on value addition and subtraction.

Features of application of administrative levers of adjustment of the customs value. Backup method.

Theme 7: Harmonized system of description and coding of goods

The concept of commodity nomenclature, classification and coding of goods of foreign economic activity (TN FEA). Basic rules for interpretation of the FEA. Characteristics of commodity sections of TN.

Theme 8: Characteristics of the customs regime system

The essence and systematization of customs regimes in the implementation of foreign economic activity. Use of customs regimes when rendering services to customs authorities in the field of customs-tariff relations. Characteristics of special customs regimes.

5. Intended learning outcomes of the course

After successful study of the course, the student will be able to:

LO1.	know theoretical bases of customs, structure and functions of customs authorities, mechanism of functioning of the tariff system of Ukraine, features of customs control and registration, order of declaring goods and other objects
LO2.	know structure of the customs tax system, the concept of customs value and methods of its determination, structure of the FEA, principles application of customs regimes, customs tariff aspects of economic integration
LO3.	be able fill in documents related to customs control, apply duty rates, fill in and use the customs declaration
LO4.	be able use the methods of indirect valuation of goods in determining the customs value, determine the amount of customs payments
LO5.	be able characterize special customs regimes, apply the commodity nomenclature

6. Role of the course in the achievement of programme learning outcomes

Programme learning outcomes achieved by the course:

7. Teaching and learning activities

7.1 Types of training

Theme 1: General concepts of customs in Ukraine (introductory session)

L1: The purpose and tasks of customs. The concepts and principles underlying customs in Ukraine. Structure, functions and tasks of customs authorities in Ukraine.

P1: The basics of customs, the concept, the subject disciplines, subjects and objects of customs. Content, basic principles and objectives of customs. Characteristics of Ukrainian legislation

Theme 2: The mechanism of functioning of the country's tariff system

L2: The economic nature of the customs tariff, its functional tasks. Structure of the customs tariff of Ukraine. The concept of duty. Classification of types of duties. Application of duty rates.

P2: Charging and levying of import duties. Features of non-tariff regulation

Theme 3: Customs control

L3: Purpose and modes of customs control. The procedure for declaring goods. Customs control of goods and vehicles when moving across the customs border of Ukraine.

P3,4: Consideration of the technological scheme of organization of customs control of goods and objects, vehicles when moving across the customs border of Ukraine by FEA subjects and individuals.

Theme 4: Customs Clearance

L4: The procedure for customs clearance. AMD: functional purpose, accounting and registration procedure. Specificity of customs control and clearance when moving individuals across the border

P5,6: Declaration and customs clearance of goods with application freight customs declaration. Consideration of situational tasks

Theme 5: Structure and effectiveness of the customs tax system Customs payments.

L5,6: Customs payments. Customs fees - a kind of customs payments.

Characteristics of the mechanism of indirect taxes

P7,8: Customs duties. Procedure for charging and payment of customs duties.

Procedure for calculation and payment of excise tax. Procedure for calculating and paying value added tax

Topic 6: The concept of customs value. Its value in the calculation of customs payments

L7,8: The essence and place of customs value in the customs tax system. Use of methods of indirect valuation of goods in determining the customs value. Methods of determining customs value on the basis of adding and subtracting value. Features of application of administrative levers of adjustment of customs value. Backup method.

P9: Consideration of the basic rules by which the customs value is determined.

Problem solving by topic

Theme 7: Harmonized system of description and coding of goods

L9,10: The concept of product nomenclature, classification and coding of goods of foreign economic activity (TN FEA). Basic rules for interpretation of the FEA. Characteristics of commodity sections of TN

P10,11: Consideration of the structure of the Harmonized Commodity Description and Coding System.

Theme 8: Characteristics of the customs regime system

L11,12: The essence and systematization of customs regimes in the implementation of foreign economic activity. The use of customs regimes in the provision of customs services in the field of customs-tariff relations. Characteristics of special customs regimes

P12: Assimilation of the essence and significance of the basic conditions for the application of customs regimes. Consideration of the current legislation of Ukraine on the possibility of placing a specific product in the customs regime.

Consideration of situational tasks.

7.2 Learning activities

LA1. Two essays on a subject to choose from within topics 1-2 of the subject content;
LA2. A detailed report with a presentation on topics 1-8 of the subject content;
LA3. Implementation of case studies based on topics 2-8;
LA4. Participation in business games on topics 2-8.

8. Teaching methods

Discipline involves learning through:

EM1. Interactive lectures;

EM 2. Lecture-visualization;

EM 3. Practical classes (brigade and individual form of work organization);

EM 4. Case study;

EM5. Combined practice session: reports, abstracts, messages that go into an in-depth conversation or discussion.

EM6. Practice-oriented learning.

Lectures (as interactive, lectures - visualizations and lectures of a discussion nature) provide students with materials (visuals, in the form of videos, using multimedia technologies) on the basics of customs regulation from different standpoints, which are the basis for independent and classroom training of applicants for higher education. knowledge and understanding of the subject area and professional activity (PH 1). The lectures are supplemented by practical classes that give students the ability to use basic categories and the latest theories, concepts, technologies and methods in the field of international economic activity (international business), as well as to organize cooperation with stakeholders on the basis of customs regulation (learning outcomes PH 2 and PH 3);

Using of the case method provides students with problem-oriented thinking and management decision-making skills based on the analysis of complex real-life situations, identification of problems and opportunities, the analysis of alternatives and the choice the best ones among them, development of detailed substantiation and recommendations to correct the situation and to form further strategy of the enterprise behaviour at the market (results of training PH2, PH3, PH4, PH5).

Practical-oriented training involves the students' activity in defining and analysing the effectiveness of implementation by the company the projects related to customs regulation according to their choice, the ability to carry out complex analysis and monitoring of customs regulation in the organization, to evaluate its impact on business competitiveness (results of training PH4, PH5).

Independent learning will be facilitated by preparation for lectures, practical classes, as well as working in small groups to prepare presentations that will be represented to other groupmates, and then analysed, discussed and demonstrated in the report on the implementation of task-oriented learning. During the preparation for presentations based on the results of practice-oriented learning, students will develop skills of independent learning, rapid critical reading, synthesis, and analytical thinking.

The main teaching methods are:

- lectures (introductory, thematic, overview, final). Lectures include: presentation of theoretical material; overview lectures using reference syllabus; lecture-visualization using multimedia technologies;
- practical exercises: solving typical tasks; work in groups; work on individual tasks;
- organization of student's independent work: provides for independent study of lecture material; preparation for practical classes according to methodical instructions for practical classes and organization of students' independent work;
- test work: will allow to thoroughly absorb both basic and additional material from the discipline being taught.
- control of educational work: current testing, modular control in the form of a written assignment, which includes theoretical and practical parts; control surveys (frontal survey; selective oral survey; written survey).

Teaching and learning methods:

- Demonstration;
- Creative method;
- Problem search method;
- Educational discussion / debate;
- Brain storm;
- Case study / situation analysis.

Teaching and learning technologies:

- Imitation;
- Gaming;
- Business games;
- Educational games;
- Case-study;
- Problem lecture (consideration of problem issues, etc.), lecture-visualization (video demonstration, etc.), binary lecture (two lecturers - lecturer and practitioner).

The main types of interactive teaching and learning technologies:

- *Modular training* – the use of knowledge and skills. in the individual modules form – autonomous parts of the course that integrate with other course parts;
- *Contextual learning* – motivation of applicants for higher education to acquire knowledge, skills, etc. by identifying links between specific knowledge, skills, etc. and their using.
- *The development of critical thinking* – an educational activity aimed at developing among applicants of intelligent, reflective thinking, the ability to come up with new ideas and see new opportunities.
- *Problem-based learning* – stimulating of applicants to independently acquire the knowledge, etc. needed to solve a specific problem or situation.

Interdisciplinary training - the knowledge use from different subject areas, their grouping and concentration in the context of the problem being solved.

9. Methods and criteria for assessment

9.1. Assessment criteria

Evaluation	Definition	National evaluation scale	Rating scale of
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scale ECTS		Mark	evaluation Point
A	EXCELLENT – excellent execution only with the two-bit of errors	5 (excellent)	$90 \leq RD \leq 100$
B	GOOD – in general correct work with the certain amount of errors	4 (good)	$82 \leq RD < 89$
C			$74 \leq RD < 81$
D	SATISFACTORY – not bad, but with the considerable number of errors	3 (satisfactory)	$64 \leq RD < 73$
E			$60 \leq RD < 63$
FX	UNSATISFACTORY – repeated passing is possible	2 (unsatisfactory)	$35 \leq RD < 59$
F	UNACCEPTABLE – expulsion from the University	1 (unacceptable)	$RD < 34$

9.2 Formative assessment

The subject provides the following assessment methods:

- poll (front and sample);
- ongoing testing, verification and evaluation of written tasks;
- protection of presentations (completed tasks, cases);
- practical testing and self-assessment.

Thus the subject provides the following methods of formative assessment: interviewing and oral comments by the lecturer based on its results, lecturer's guidance during $\text{yчycren\textit{u}}\textit{u}$ $\text{u}\textit{a}$ practical tasks, self-assessment of current testing, discussion and mutual evaluation of students when practical tasks are completed.

9.3 Summative assessment

Learning result	Method of evaluation	The object of evaluation
know theoretical bases of customs, structure and functions of customs authorities, mechanism of functioning of the tariff system of Ukraine, features of customs control and registration, order of declaring goods and other objects	poll	The purpose and tasks of customs. The concepts and principles underlying customs in Ukraine. Structure, functions and tasks of customs authorities in Ukraine.
	presentation protection (completed tasks, cases)	The economic nature of the customs tariff, its functional tasks. Structure of the customs tariff of Ukraine. The concept of duty. Classification of types of duties. Application of duty rates.
	hands-on testing and self-assessment	The basics of customs, the concept, the subject disciplines, subjects and objects of customs. Content, basic principles and objectives of customs. Characteristics of Ukrainian legislation
	ongoing testing	Charging and levying of import duties. Features of non-tariff regulation
know structure of the customs tax system, the concept of customs value and methods of its determination, structure of the FEA, principles application of customs regimes, customs tariff aspects of economic integration	poll	Purpose and modes of customs control. The procedure for declaring goods. Customs control of goods and vehicles when moving across the customs border of Ukraine.
	presentation protection (completed tasks, cases)	The procedure for customs clearance. AMD: functional purpose, accounting and registration procedure. Specificity of customs control and clearance when moving individuals across the

		border
	hands-on testing and self-assessment	Consideration of the technological scheme of organization of customs control of goods and objects, vehicles when moving across the customs border of Ukraine by FEA subjects and individuals.
	ongoing testing	Customs duties. Procedure for charging and payment of customs duties. Procedure for calculation and payment of excise tax. Procedure for calculating and paying value added tax
Be able fill in documents related to customs control, apply duty rates, fill in and use the customs declaration	poll	The essence and place of customs value in the customs tax system. Use of methods of indirect valuation of goods in determining the customs value.
	presentation protection (completed tasks, cases)	Methods of determining customs value on the basis of adding and subtracting value. Features of application of administrative levers of adjustment of customs value. Backup method.
	hands-on testing and self-assessment	Consideration of the basic rules by which the customs value is determined.
	ongoing testing	Problem solving by topic
Be able use the methods of indirect valuation of goods in determining the customs value, determine the amount of customs payments	poll	The concept of product nomenclature, classification and coding of goods of foreign economic activity (TN FEA).
	presentation protection (completed tasks, cases)	Basic rules for interpretation of the FEA. Characteristics of commodity sections of TN
	hands-on testing and self-assessment	Consideration of the structure of the Harmonized Commodity Description and Coding System.
Be able characterize special customs regimes, apply the commodity nomenclature	poll	The essence and systematization of customs regimes in the implementation of foreign economic activity.
	presentation protection (completed tasks, cases)	The use of customs regimes in the provision of customs services in the field of customs-tariff relations. Characteristics of special customs regimes
	hands-on testing and self-assessment	Assimilation of the essence and significance of the basic conditions for the application of customs regimes. Consideration of the current legislation of Ukraine on the possibility of placing a specific product in the customs regime. Consideration of situational tasks.

Control measures	The maximum number of points
Summative assessment during training sessions	
Work on practical classes	1,5*12 practices=18
Passing of 2 current controls	6*2 current controls=12
Preparing of report	5*1 report=5

Presentation of the report	5*1 report=5
Preparing of the control work	10*1 control work=10
Presentation of the control work	10*1 control work=10
Total for summative assessment	60
Final Control: Module	40
Total	100

10. Learning resources

<p>10.1 Material and technical support</p>	<ul style="list-style-type: none"> • Graphics (diagrams, charts). • Technical facilities (movies, videos). • Multimedia, video and sound reproduction, projection equipment (projector, screen, smart board); • Computers, computer systems and networks.
<p>10.2 Information and methodical support</p>	<ol style="list-style-type: none"> 1. Міжнародна економічна діяльність Новицький; Мін-во освіти і науки України, КНЕУ. - К.: КНЕУ, 2003. - 948 с. - ISBN 966-574-428-3: 2. Новикова М.В. Міжнародна економічна діяльність України : курс лекцій/ М. В. Новикова. – К. : Вид-во Нац. авіац. ун-ту «НАУ-друк», 2009 3. Циганкова, Т. М. Міжнародна торгівля [Текст] : навч. посіб. / Т. М. Циганкова, Л. П. Петрашко, Т. В. Кальченко. – К. : КНЕУ, 2011. – 488 с. – ISBN 966-574-275-2. 4. Митне регулювання зовнішньоекономічної діяльності: навчальний посібник / К.Ю. Величко, В.О. Козуб, Л.Л. Носач, Л.О. Чернишова, О.І. Печенка. – Харків: Видавництво «Форт», 2017. – 221 с. 5. Міжнародна економічна діяльність України: методичні вказівки до семінарських занять і самостійної роботи / Державний вищий навчальний заклад “Українська академія банківської справи Національного банку України” ; [уклад. О. В. Костюк] – Суми : ДВНЗ “УАБС НБУ”, 2012. – 73 6. Міжнародна економічна діяльність України : методичні рекомендації щодо виконання курсової роботи / Українська академія банківської справи; [уклад. О. В. Костюк]. – Суми : УАБС, 2015. –52 7. Митний кодекс України [Електронний ресурс] від 13.03.2012 № 4495-VI. – Режим доступу : http://zakon.rada.gov.ua/go/4495-17. 8. Державна служба статистики України [Електронний ресурс]. – Режим доступу: http://www.ukrstat.gov.ua/ 9. UNCTADSTAT [Електронний ресурс]. – Режим доступу: http://unctadstat.unctad.org/

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12. Митне право України : навч. посіб. / Ю.В. Іщенко, В.П. Чабан, В.М. Дорогих [та ін.] ; Міністерство освіти і науки України ; Київський нац. ун-т внутрішніх справ. — К. : Юрінком Інтер, 2010. — 295 с.
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II COURSE DESCRIPTOR

№	Topic	Total hours/credits	Lectures, hours	Workshops (seminars) , hours	Labs, hours	Independent work of students, hours	Self-study of the material
_____ form of study							
(indicate - full-time or part-time study (distance))							
Total, hours							
(indicate - full-time or part-time study (distance))							
Total, hours							

Annex 1

Alignment of learning outcomes with teaching and learning activities and assessment

Competences /	Learning	Types of training	Course activities	Teaching methods	Material and	Methods and
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learning outcomes	outcomes of the course				technical support	criteria for assessment
	LO1.					
	LO2.					
	LO3.					
	LO4.					
	LO5.					