



Syllabus Course Program



CUSTOMS REGULATION

Specialty

073 – Management

Institute

Institute of Education and Science in Economics,
Management and International Business

Educational program

Business administration

Department

Management (204)

Level of education

Bachelor's level

Course type

Special (professional), Optional

Semester

5

Language of instruction

English

Lecturers and course developers

**Irina Chekmasova**

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PhD in Engineering, associate professor of Department of Management

Authored and co-authored over 60 scientific and methodological publications.
Senior lecturer of courses “Customs Regulations”, “International Investments”,
“Securities Markets”

More about the lecturer on the department's website

<https://web.kpi.kharkov.ua/mto/about/staff/chekmasova/>

General information

Summary

The course is aimed at obtaining organizational and legal principles and rules of customs regulation in Ukraine. The emphasis is on customs taxation and assessment of customs value of goods exported (imported) in international business as well as mastering the instruments and procedures related to moving goods across the state border of Ukraine.

Course objectives and goals

To form systemic professional knowledge and practical skills in customs regulation in Ukraine related to organization of import-export operations; to master the methods and instruments of tariff and non-tariff regulation of international business; to assess customs value of goods and to calculate customs payments; to fill out customs declaration for the goods moving across the state border of Ukraine.

Format of classes

Lectures, Workshops, consultations, self-study. Final control in the form of a differentiated grading.

Competencies

GC01. The ability to realize one's own rights and duties as a member of society, understand the values of civil (democratic) society and the need for its sustainable development, the rule of law, human and civil rights and freedoms in Ukraine.

GC04. The ability to apply knowledge in practical situations.

GC05. Knowledge and understanding of the subject area and understanding of the professional activity.

GC06. The ability to communicate in the official language of Ukraine both orally and in writing.

GC08. The ability to use information and communication technology.

GC14. The ability to work in an international context.

SC08. The ability to plan the organization activity and to manage time.

SC10. The ability to assess the performed works, to ensure their quality and to motivate personnel of an organization.

SC02. The ability to analyze the results of an organization's activity, to compare them with the factors of the external and internal environment.

SC13. To understand the principles and rules of law and to use them in the professional activity.

Learning outcomes

LO 13. To communicate in oral and written forms in the official language of Ukraine and foreign languages.

LO 15. To show the ability to act in a socially responsible and socially conscious manner on the basis of ethical considerations (motives), respect for diversity and interculturalism.

LO 18. To plan business activities and organize the provision of resources to a business entity.

Student workload

The total volume of the course is 150 hours (5 ECTS credits): Lectures - 32 hours, Workshops - 16 hours, self-study - 102 hours.

Course prerequisites

Jurisprudence, International Business

Features of the course, teaching and learning methods, and technologies

Presentations, discussions, workshops, case-study learning, individual and teamwork, project work, essay-writing. Study materials are available to students through OneDrive.

Program of the course

Topics of the lectures

Topic 1. Introduction: subject, goals and objectives of the course "Customs regulation". History and development of customs regulation in Ukraine

Topic 2. Customs system and customs legislation in Ukraine

Topic 3. Tariff regulation in Ukraine

Topic 4. Non-tariff regulation in Ukraine

Topic 5. Ukrainian classification of goods of foreign economic activity (UKTZED) in the system of customs regulation of Ukraine

Topic 6. Customs value of goods

Topic 7. Contract value of goods and International commercial terms of delivery INCOTERMS-2020

Topic 8. Customs payments

Topic 9. Customs procedures for moving goods across the customs border of Ukraine

Topic 10. Customs declaration and registration

Topic 11. Smuggling and violation of customs rules



Topics of the workshops

Topic 1. Structure and organization of activities of the customs service of Ukraine

Topic 2. Product code determination

Topic 3. Calculation of contract value of goods

Topic 4. Calculation of customs value of goods. Evaluation methods for customs value of goods imported

Topic 5. Country of origin of goods determination

Topic 6. Calculation of customs payments

Topic 7. The form and procedure for filling out customs declaration

Topics of the laboratory classes

no laboratory classes.

Self-study

Customs regimes for goods moving across the state border of Ukraine. General characteristics of customs regimes. Customs regime import. Customs regime reimport. Customs regime export. Customs regime re-export. Customs regime transit. Customs regime temporary import/export. Customs regime customs warehouse. Customs regime special customs zone. Customs regime duty free shop. Customs regime processing in the customs territory of Ukraine. Customs regime processing outside the customs territory of Ukraine. Customs regime destruction. Customs regime refusal in favor of the state.

Course materials and recommended reading

1. Customs Code of Ukraine, Law of Ukraine No. 4495-VI dated 13.03.2012
2. Export–Import Theory, Practices, and Procedures / Belay Seyoum. 4th Edition, Kindle Edition. 2021. 665 p.
3. Customs Regulations: lecture notes for students of bachelor level in 073 “Management”/ І.А.Чекмасова.– Х. : Видавництво Іванченка І. С., 2020. – 59 с
4. Assignment and guidelines for course work on subject “Customs Regulations” for students of bachelor level in 073 “Management”/ уклад. І.А. Чекмасова. – Харків: Видавництво Іванченка І. С., 2020. – 22 с.



Assessment and grading

Criteria for assessment of student performance, and the final score structure

100% Final assessment as a result of final test (20%) and Continuous assessment (80%).

20% Final test

80% Continuous assessment:

- 60% practical assessment (essay-writing, reporting on individual project, and case-studies);
- 20% Mid-term test.

Grading scale

Total points	National	ECTS
90–100	Excellent	A
82–89	Good	B
75–81	Good	C
64–74	Satisfactory	D
60–63	Satisfactory	E
35–59	Unsatisfactory (requires additional learning)	FX
1–34	Unsatisfactory (requires repetition of the course)	F

Norms of academic integrity and course policy

The student must adhere to the Code of Ethics of Academic Relations and Integrity of NTU "KhPI": to demonstrate discipline, good manners, kindness, honesty, and responsibility. Conflict situations should be openly discussed in academic groups with a lecturer, and if it is impossible to resolve the conflict, they should be brought to the attention of the Institute's management.

Regulatory and legal documents related to the implementation of the principles of academic integrity at NTU "KhPI" are available on the website: <http://blogs.kpi.kharkov.ua/v2/nv/akademichna-dobrochesnist/>

Approval

Approved by

Date, signature

Head of the department
Olena PROKHORENKO

Date, signature

Guarantor of the educational
program
Olena PROKHORENKO

