

**PJSC "Higher Education Institution" INTERREGIONAL ACADEMY OF
PERSONNEL MANAGEMENT"**

Danube branch



SYLLABUS

of the academic discipline (selective)

CUSTOMS MANAGEMENT AND BROKERAGE

Specialty **D3 Management**

Educational level: **First (bachelor's) level**

Educational program: **Management**

General information about the academic discipline

Name of the discipline	Customs management and brokerage
Code and name of specialty	D3 Management
Level of higher education	First (bachelor's) level
Discipline status	Selective
Number of credits and hours	3 credits / 90 hours Lectures: 16 Seminars/practical classes: 14 Students' independent work: 60
Terms of study of the discipline	8 semester
Language of instruction	Ukrainian
Type of final control	Pass/fail (credit)

General information about the teacher. Contact information.

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Academic degree	none
Position	Invited Specialist (main place of work Izmail branch of the State Enterprise "Association of Sea Ports of Ukraine" Chief Specialist of the Department of Contractual Relations and Tender Documentation
Areas of scientific research	Optimization of contractual relations and management of cross-border interaction of enterprises in the transport and logistics sector
Links to the registers of identifiers for scientists	
Contact information:	
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Instructor's portfolio on the website	https://izmail.maup.com.ua/assets/files/sarlachan-portfolio-a.pdf

Discipline's description.

The educational component "Customs Management and Brokerage" is aimed at forming a holistic system of knowledge about the mechanisms of state regulation of foreign economic activity and practical aspects of mediation in the customs sector. The course covers the study of the regulatory framework, technologies of customs clearance of goods, methods of managing customs risks and organizing the work of brokerage structures in the context of the implementation of European standards. Particular attention is paid to the professional activities of a customs broker as a key link between business and the state.

The subject of the discipline is the system of managerial and legal relations that arise in the process of moving goods and vehicles across the customs border, as well as the organizational and procedural activities of customs brokers to ensure customs clearance.

The aim of the discipline is the formation of professional competencies in the effective management of customs procedures, professional representation of the interests of foreign economic entities in customs authorities and the acquisition of practical skills in working with customs documentation.

The objectives of the discipline include mastering the principles of customs administration and regulatory requirements for brokerage activities. The course is aimed at studying the classification of goods, the rules for determining the customs value and the peculiarities of the application of customs regimes.

As a result of studying the selective educational component "Customs management and brokerage", applicants must:

Know:

- the procedure for authorization and the legal status of a customs broker in Ukraine;
- the content of the main customs regimes and the conditions for their election;
- methodology for determining the customs value and coding of goods according to the Ukrainian Classification of Foreign Economic Activity;
- algorithm for collecting customs payments and granting benefits;
- the procedure of electronic declaration and requirements for documentary support of foreign economic activity.

Be able to:

- prepare a package of documents for customs clearance of goods;
- independently fill out a customs declaration on the basis of specialized software;
- calculate the amounts of duty, excise tax and VAT when importing goods;
- to apply mechanisms for protecting the rights of subjects of foreign economic activity in relations with customs authorities;
- to organize the work of the customs brokerage department at the enterprise

Prerequisites for the discipline. The study of the discipline in the 8th semester is based on the comprehensive assimilation of compulsory disciplines of the management cycle. The fundamental prerequisites are Jurisprudence (to understand the general principles of legislation), Enterprise Economics and Marketing (to assess the role of customs costs in the cost of production), Foreign Economic Activity Management and Business Planning (as a basis for organizing international commercial transactions), Business Analytics and Digital Technologies in Management (for working with electronic registers and declaration systems), Fundamentals of Business Management and Logistics Management (for the integration of customs procedures into global supply chains). Simultaneously with the study of this course in the last semester, students master Strategic Management of Enterprise and Fundamentals of Project Management, which allows us to consider customs activities as a component of the strategic development of the company.

Post-requisites for the discipline. The acquired knowledge is the basis for the successful completion of the analytical part of the bachelor's qualification work related to the optimization of foreign economic activity. Competencies in customs brokerage are key to passing pre-graduation practice and further employment as foreign trade managers, declarants or customs brokers in logistics and freight forwarding companies.

Content of the academic discipline

№	Topic name	Teaching Methods/Assessment Methods
Topic 1	Customs management and brokerage	<p>Teaching methods:</p> <ul style="list-style-type: none"> - lectures-visualizations on changes in customs legislation, problematic lectures on the implementation of the EU Customs Code in Ukraine. - demonstration of interfaces of specialized software for declaration, infographics of logistics schemes for the movement of goods. - workshops on coding goods according to the Ukrainian Classification of Foreign Economic Activity, practical classes on calculating customs value and payments. - Case Study Method (Customs Dispute Resolution), Business Game "Interaction of Broker and Customs Inspector", Simulation of the Common Transit Procedure (NCTS) <p>Assessment methods</p> <ul style="list-style-type: none"> - assessment of the correctness of filling out training customs declarations, testing based on the results of content modules. - preparation of a package of documents for the selected customs regime, solving situational problems to determine the commodity code and customs value. - defense of the individual project "Organization of customs brokerage activities for the subject of foreign economic activity", reports on the analysis of customs risks. - Final control (offset), which involves comprehensive testing and verification of the final case for the registration of an export-import operation.
Topic 2	Basics of customs management	
Topic 3	Legal status of a customs broker	
Topic 4	Customs Mediation in Foreign Economic Activity	
Topic 5	Classification of goods and customs value	
Topic 6	Customs and tariff regulation	
Topic 7	Documentary support of brokerage activities	
Topic 8	Customs regimes and features of their selection	
Module Assessment Task		
Final assessment: pass/fail (credit)		

Technical Equipment and Software.

Material and technical support of the educational process involves the use of specialized classrooms and library funds. Multimedia equipment (projector, computer) is used to visualize the educational material during lectures and seminars. Practical tasks and in-depth study of individual topics are provided by access to the Internet through free Wi-Fi coverage.

Forms and methods of assessment.

The system of assessment of applicants' knowledge includes current and final (semester) control.

Current assessment is carried out systematically during practical and seminar classes in order to check the level of mastery of the theoretical foundations of customs administration, the formation of skills in classifying goods and determining the customs value, as well as the ability to use specialized software for electronic declaration and analysis of customs risks.

Students' participation in the educational process is realized through oral presentations, presentations of analytical studies of customs regimes, reports on the results of case studies on overcoming barriers in foreign economic activity, as well as active involvement in professional discussions and brainstorming sessions on the optimization of customs payments. The written component of the work includes the implementation of control and test tasks, the preparation of analytical notes on brokerage activities, filling out layouts of customs declarations and drawing up notes based on the materials of lectures and independent study of the regulatory framework.

Methods of ongoing assessment include: The methodological control toolkit combines oral forms (surveys, interviews) and written types of work (reports on cargo clearance, calculation tasks for charging duties and VAT, building models of customs clearance of goods). The assessment is also based on observing the activity of applicants in solving problem situations (in particular in interaction with customs authorities), checking the results of the presentation of individual projects on the organization of the work of a brokerage firm, and testing with open and closed types of tasks for knowledge of the Customs Code.

Grading system and requirements.

Table of distribution of points received by students*

Topics	Ongoing knowledge assessment						Final control		Total points
	Seminar 1 (Topic 1,2)	Seminar 2 (Topic 3,4)	Seminar 3 (Topic 5)	Seminar 4 (Topic 6)	Seminar 5 (Topic 7)	Seminar 6 (Topic 8)	Module assessment task	Pass /Fail	
Independent work	4	4	4	4	4	4			

*The table contains information about the maximum points for each type of academic work of a higher education applicant.

Assessment Criteria and Procedure

Assessment of students' educational achievements is carried out in accordance with the current Regulations on Assessment in a Higher Education Institution.

Modular control is carried out at the final lesson of each content block in the form of written testing.

When evaluating the unit test, the volume and correctness of the tasks are taken into account:

- grade "excellent" (A) is given for the correct completion of all tasks (or more than 90% of all tasks);
- grade "good" (B) is given for completing 80% of all tasks;
- grade "good" (C) is given for completing 70% of all tasks;
- the grade "satisfactory" (D) is given for the correct completion of 60% of the proposed tasks;
- the grade "satisfactory" (E) is given if more than 50% of the proposed tasks are correctly completed;
- An "unsatisfactory" (FX) rating is given if less than 50% of the tasks are completed.
- Failure to appear for the unit test - 0 points.

The above scores are converted into rating points as follows:

"A" - 18-20 points;

"B" - 16-17 points;

"C" - 14-15 points;

"D" - 12-13 points.

"E" - 10-11 points;

"FX" - less than 10 points.

The final semester assessment in the discipline "Customs Management and Brokerage" is a mandatory form of assessment of students' learning outcomes. It is carried out within the terms determined by the curriculum and covers the amount of material determined by the course program.

The final assessment is carried out in the form of a test. A student who has completed all the necessary work is admitted to the semester assessment.

The final grade is given based on the student's learning outcomes during the semester. The student's assessment consists of points accumulated from the results of the current assessment and incentive points.

Students who have completed all the required tasks and received a score of 60 points or higher receive a grade corresponding to the grade received, without additional testing.

For students who have completed all the necessary tasks, but received a score below 60 points, as well as for those who want to improve their score (result), the teacher conducts the final work in the form of a test during the last scheduled lesson in the discipline in the academic semester.

Evaluation of Additional (Individual) Educational Activities

Additional (individual) types of educational activities include the participation of applicants in the work of scientific conferences, scientific circles of applicants and problem groups, preparation of publications, participation in All-Ukrainian Olympiads and competitions and International competitions, etc., in excess of the scope of tasks that are established by the relevant work program of the academic discipline.

By the decision of the department, students who participated in research work and performed certain types of additional (individual) types of educational activities can be awarded incentive (bonus) points for a certain educational component.

Assessment of independent work (Maximum — 4 points)

The total number of points received by a student for independent work is one of the components of academic success in the discipline. Independent work on each topic, according to the course program, is evaluated in the range from 0 to 4 points using standardized and generalized criteria for assessing knowledge.

Scale for evaluating the performance of independent work (individual tasks)

Maximum possible assessment of independent work (individual tasks)	Execution level			
	Excellent	Good	Satisfactorily	Unsatisfactorily
4	4	3	1-2	0

Forms of assessment include: current assessment of practical work; current assessment of knowledge acquisition based on oral answers, reports, presentations and other forms of participation during practical (seminar) classes; individual or group projects that require the development of practical skills and competencies (optional format); solving situational problems; preparation of resumes on independently studied topics; testing or written exams; preparation of draft articles, conference abstracts and other publications; other forms that ensure a comprehensive assimilation of the curriculum and contribute to the gradual development of skills for effective independent professional (practical, scientific and theoretical) activities at a high level.

To assess the learning outcomes of a higher education applicant during the semester, a 100-point, national and ECTS assessment scale is used

Summary assessment scale: national and ECTS

Total points for all types of learning activities	ECTS assessment	National scale assessment	
		for exam, course project (work), internship	For pass/fail (credit)
90 – 100	A	excellent	pass
82 – 89	B	good	
75 – 81	C		
68 – 74	D	satisfactorily	
60 – 67	E		
35 – 59	FX	unsatisfactory with the possibility of reassembly	fail unsatisfactory with the possibility of retaking
0 – 34	F	unsatisfactory with mandatory re-study of the discipline	fail with mandatory re-study of the discipline

Discipline's Policy

Effective study of the discipline "Customs Management and Brokerage" in the final semester is based on the principles of professional responsibility, consistency and high level of self-organization of students. Regular attendance of classroom classes is a mandatory

requirement, since mastering customs declaration technologies and algorithms of work in the "Single Window" system requires direct interaction with the teacher and practical development of skills. Students should be active in the analysis of cases of customs disputes and modeling customs clearance procedures, as well as adhere to the established deadlines for the implementation of analytical tasks. In case of missing classes, the applicant is obliged to independently work out the regulatory framework and perform practical calculations of customs payments to confirm the level of formation of the necessary competencies.

The educational process is based on the principles of academic integrity and compliance with the ethical standards of the customs intermediary. Applicants must independently prepare packages of customs documents, code goods in accordance with the UCG FEA and develop algorithms for minimizing customs risks for specific business transactions. The use of any external sources, in particular statistical data of the State Customs Service or international trade agreements, must be accompanied by proper bibliographic references.

Within the framework of the course, any manifestations of academic dishonesty are unacceptable, including the use of other people's models of customs declarations, copying analytical reports of colleagues, plagiarism in the preparation of draft brokerage agreements or falsification of the results of customs value calculation. It also prohibits cheating during control measures, the unauthorized use of artificial intelligence to generate legal opinions without indicating this fact, and any attempts to manipulate the results of the assessment. Detection of facts of violation of academic ethics entails the annulment of the results of the work without the possibility of its re-defense in accordance with the internal regulations of the higher education institution

Recommended sources of information

Basic literature:

1. Convention on the Common Transit Procedure: International Document of 20 May. 1987 URL: https://zakon.rada.gov.ua/laws/show/994_002-87
2. International Convention on the Simplification and Harmonization of Customs Procedures (Kyoto Convention) : International Document of May 18. 1973 URL : https://zakon.rada.gov.ua/laws/show/995_643
3. Customs Code of Ukraine: Law of Ukraine of March 13. 2012, No. 4495-VI. URL: <https://zakon.rada.gov.ua/laws/show/4495-17>
4. Tax Code of Ukraine: Law of Ukraine of 02 December. 2010, No. 2755-VI. URL: <https://zakon.rada.gov.ua/laws/show/2755-17>
5. On Amendments to the Customs Code of Ukraine on the Implementation of the Provisions of the Customs Code of the European Union: Law of Ukraine of August 22. 2024, No. 3926-IX. URL: <https://zakon.rada.gov.ua/laws/show/3926-20>
6. On Foreign Economic Activity: Law of Ukraine of April 16, 1991, No. 959-XII. URL: <https://zakon.rada.gov.ua/laws/show/959-12>
7. On Approval of the Procedure for Filling in Customs Declarations in the Form of a Single Administrative Document: Order of the Ministry of Finance of Ukraine dated May 30, 2012, No. 651. URL: <https://zakon.rada.gov.ua/laws/show/z1372-12>

8. Verochkina T. V., Fedotov O. P. Public Administration in the Sphere of Customs Affairs: Teaching Method. Manual. Odesa: Phoenix, 2021. 144 p.
9. Customs Business: Manual. Manual. / O. G. Melnyk, O. Y. Grigoriev, A. O. Bosak et al. ; for general. Ed. O. E. Kuzmina. Lviv: City Information Systems, 2022. 182 p.
10. Rusak D. M. Practice of Customs Regulation in the EU: Study Guide. Kyiv, 2023. 300 p. URL: <https://www.iir.edu.ua/sites/default/files/2023-03/C%D1%83%D1%87%D0%B0%D1%81%D0%BD%D0%B0%20%D0%BF%D1%80%D0%BA%D1%82%D0%B8%D0%BA%D0%B0%20%D0%BC%D0%B8%D1%82%D0%BD%D0%B8%D1%85%20%D0%BF%D1%80%D0%BE%D1%86%D0%B5%D0%B4%D1%83%D1%80.pdf>

Additional literature:

1. Bilenets D. A., Vozniakovska K. A. Status of customs brokers in Ukrainian business. Analytical and comparative law. 2023. № 1. Pp. 224–228 URL: <https://doi.org/10.24144/2788-6018.2023.01.34>
2. Dumanska I., Spivak A. NCTS as the implementation of the European digital practice of common transit in Ukraine. Innovation and Sustainability. 2022. № 4. Pp. 60–70 URL <https://elar.khmnu.edu.ua/handle/123456789/13056>
3. Ivanchenko E. Peculiarities of the activities of customs brokers in the conditions of the legal regime of martial law. Legal Bulletin. 2023. № 6. Pp. 26–36 URL: http://yurvisnyk.in.ua/v6_2023/5.pdf
4. Ivanova T. V. Customs Business: Collection of Tasks: Study Guide. Kyiv: Igor Sikorsky Kyiv Polytechnic Institute, 2022. 74 p. URL: <https://ela.kpi.ua/handle/123456789/47353>
5. Kolomiets G. Functional Support of the Customs Broker's Activity: Legislative Analysis of Ukraine, the EU, the USA and CANADA. Modeling the development of the economic systems. 2025. № 2. Pp. 80–90 URL: <https://doi.org/10.31891/mdes/2025-16-11>
6. Kolomiets G., Volkovskiy E., Pyslytsia A. Efficiency of Customs Intermediation: Modern Challenges and Prospects of Development. Economy and Society. 2024. № 65. URL: <https://doi.org/10.32782/2524-0072/2024-65-63>
7. Ruda T. V. Peculiarities of the application of the common transit procedure in the context of international legislation. Innovative economy. 2022. № 1. Pp. 163–168 URL: <https://inneco.org/index.php/innecoen/article/view/933>

Information resources:

1. State Customs Service of Ukraine. Register of guarantors. URL: <https://cabinet.customs.gov.ua/guarantor/list>
2. State Customs Service of Ukraine. Register of customs brokers. URL: <https://customs.gov.ua/statistikata-reiestri>