

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
normative educational component
«Customs Affairs»

preparation of bachelors

specialty 292 “International Economic Relations”

educational and professional programs “International Business”,

full-time form of education

Syllabus of the educational component «Customs Affairs» of training bachelors in the field of study 29 “International Relations” specialty 291 “International Economic Relations” of educational and professional program “International Business”.

Developer: Zelinska Olena Zinoviivna, Associate Professor of the Department of International Economic Relations and Project Management, PhD in Economics, Associate Professor.

Agreed

Guarantor of educational and professional program:



/ A. O. Boiar

The syllabus of the educational component was approved at a meeting of the Department of International Economic Relations and Project Management, Protocol No. 1 of August 29, 2024.

Head of the Department:



A. O. Boiar

I. I. DESCRIPTION OF THE EDUCATIONAL COMPONENT

Name of indicators	Field of study, specialty, educational and professional program, educational level	Characteristics of educational component
Full-time form of education	29 – International Relations 292 – International Economic Relations, EPP “International Business”, bachelor’s degree	Normative
Number of hours/credits 120/4		Year of study - 2026-2027
		Semester – 6th
		Lectures - 30 hours
NDT: None		Practical (seminars) - 30 hours
		Consultattion – 8 hours
		Independent work - 52 hours
		Form of control: exam
Language of instruction		English

II. INFORMATION ABOUT THE TEACHER

Name: Olena Zelinska

Scientific degree: PhD in Economics

Academic status: Associate Professor

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

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Class days and hours: <https://ps.vnu.edu.ua/cgi-bin/timetable.cgi?n=700>

III. DESCRIPTION OF THE EDUCATIONAL COMPONENT

1. Course abstract

The theoretical foundations of the country's customs affairs will be studied, its organization at the current stage, the structure of subjects and administrative institutions of customs activities, their tasks and functions, international and domestic regulatory and legal foundations of customs management, the features of customs control regulation and its impact on international trade and the national economy; processes of customs clearance, customs procedures, customs tariffs, as well as the analysis of international trade agreements; practical skills in customs control and customs clearance, etc. will be acquired.

2. Prerequisites: “Theory of international economic relations”, “World economy and markets conjuncture”, “Economy and foreign economic relations of Ukraine”.

3. Post-details: “Economics of a firm”, “Management and marketing in international business”, “International trade”, “Accounting and analysis of foreign economic activity”, “Regulation and security of international business”.

4. The purpose and objectives of the educational component

The educational component «Customs Business» is aimed at the formation of modern economic and creative thinking in the future international economists, as well as competencies in customs regulation, its impact on international trade and the national economy; familiarization of applicants with customs clearance processes, customs procedures, customs tariffs, international trade agreements and their impact on the economic security and foreign economic activity of the state.

The objectives of studying the academic discipline are: the formation of a holistic system of scientific and practical knowledge in the field of customs, related to customs servicing of commercial operations of entities of foreign economic activity; deepening knowledge in terminology and understanding of the basic principles underlying theoretical foundations in the field of foreign economic activity, international legislation that regulates it, and the ability of the future specialist to apply the acquired knowledge to solve practical problems, critically reflect on and submit substantiated proposals for improvement.

5. Forms and methods of teaching: interactive lecture (verbal and illustrative-demonstration methods: narration, explanation, discussion, presentation, demonstration, question-answer, brainstorming), webinar, analysis of situations and solving situational problems, electronic testing.

6. Competencies and learning outcomes (according to the educational program)

IC. The ability to solve complex specialized problems and practical problems in the field of international economic relations in general and global business in particular, as well as in the learning process, which involves the application of new theories and methods in conducting comprehensive research of world economic relations, is characterized by complexity and uncertainty.

GC 1. Ability to exercise their rights and responsibilities as a member of society, to realize the values of civil (free democratic) society and the need for sustainable development, the rule of law, human and civil rights, and freedoms in Ukraine.

GC 2. Ability to preserve and multiply moral, cultural, scientific values and achievements of society based on understanding the history and patterns of development of the subject area, its place in the general system of knowledge about nature and society, and the development of society, technology, and technology, use different types and forms physical activity for active recreation and a healthy lifestyle.

GC 6. Ability to communicate in foreign languages.

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

PC1. Ability to identify the characteristics and trends of the world economy, especially the implementation of economic policy and global integration / disintegration processes, including Euro-Atlantic integration.

PC3. Ability to identify features of the functioning of the environment of international economic relations and models of economic development.

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

PC5. Ability to conduct a comprehensive analysis and monitoring of world markets, assess changes in the international environment and be able to adapt to them.

PC6. Ability to analyze international markets for goods and services, tools and principles of international trade regulation.

PC12. Ability to use regulatory documents and reference materials in carrying out professional activities in the field of international economic relations.

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.

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.

PLO7. Apply the acquired theoretical knowledge to solve practical problems and meaningfully interpret the results.

PLO8. Understand, identify and describe new phenomena, processes and trends of global development, mechanisms and tools for economic policy and global integration / disintegration processes, including Euro-Atlantic integration.

PLO9. Understand and be able to apply, in accordance with other requirements of the educational program, modern theories and methods of solving specialized complex problems and practical problems in the field of international trade in goods and services, international capital movements, international monetary and financial and credit relations, human resources mobility, international technology transfer.

PLO13. Select and skillfully apply analytical tools to study the state and prospects of development of certain segments of international markets for goods and services using modern knowledge of methods, forms and tools of international trade regulation.

PLO19. Understand and apply current legislation, international regulations and agreements, reference materials, current standards and specifications, etc. in the field of international economic relations.

PLO22. Apply appropriate methods, rules and principles of functioning of international economic relations for the development of foreign economic activity of Ukraine.

PLO28. Use the acquired knowledge in the field of international management and marketing for independent analysis of world economic processes and making informed management decisions on this basis; analyze the specifics of the culture of international business in different countries; choose ways to enter international markets; analyze international markets and the international economic environment; develop measures to increase the competitiveness of the enterprise in foreign markets.

PLO30. Analyze the trade and economic opportunities of the firm, identify markets and forecast the activities of firms in international markets, use in practice knowledge in finance, customs, banking and insurance to develop, and implement a development plan based on investment and innovation model, analyze and summarize operating results, accounting, financial and investment activities of an international company.

7. The structure of the educational component

Names of content modules and topics	Total	Lec.	Sem.	Indep. work	Cons.	Control method* / Max points
1	2	3	4	5	6	7
Content module 1. Theoretical Foundations and Conceptual Principles of the Country's Customs System Functioning						
Topic 1. The Concept, Content and Structure of Customs Affairs	6	2	2	2	-	DS/2
Topic 2. The Significance of Customs Institutions in the Formation of the Country's Customs Space	8	2	2	4	-	DS/3
Topic 3. The Essence and Content of Customs Control and Customs Clearance	6	2	2	2	-	DS/2
Topic 4. Customs Regimes and Their Key Features	9	2	2	4	1	DS/3
Topic 5. The Economic Content of Customs Payments as an Instrument of State Policy in the Field of Foreign Economic Activity	8	2	2	4	-	DS/2
Topic 6. Customs Clearance of Foreign Economic Transactions	9	2	2	4	1	DS/3
Topic 7. Evolution of Customs in Ukraine	6	2	2	2	-	DS/3
Topic 8. Features of Movement across the Customs Border of Passenger and Goods Flows	9	2	2	4	1	DS/2
Content module 2. Special Customs Procedures as a System for the Practical Implementation of the State Customs Policy						
Topic 9. Methods of Tariff and Non-Tariff Regulation	7	2	2	2	1	DS/3

Topic 10. International Cooperation in the Field of Customs Affairs	9	2	2	4	1	DS/3
Topic 11. Features and Functions of Logistics in the Organization of Customs Affairs	9	2	2	4	1	DS/2
Topic 12. International Rules for the Interpretation of Incoterms in Customs Activities	8	2	2	4	-	DS/3
Topic 13. Smuggling at Customs. Trade Wars: Current State of the Problem	9	2	2	4	1	DS/3
Topic 14. Foreign Experience in Customs Affairs	8	2	2	4	-	DS/3
Topic 15. Special Customs Procedures within Commodity Flows Moving Across the Customs Border of Ukraine	9	2	2	4	1	DS/3
Final test						T/60
Total hours:	120	30	30	52	8	100

Control methods*: DS – discussion, T – tests.

IV. EVALUATION POLICY

The compliance with the norms of the Code of Academic Integrity of VNU (<http://surl.li/aagxg>) during the study process is mandatory. Missed for a good reason seminars can be worked out in handwritten form. Maximum number of allowed missed classes without a good reason is 2. It is possible to credit the results of formal or non-formal education as separate topics or content modules of the course in accordance with the Regulation of LUVNU dated 29.08.2024 (<http://surl.li/sbwzdh>).

The maximum number of points for studying the course is 100, including: - up to 40 points for participation in discussions (seminars) (Module 1); - up to 60 points for the final test (exam) (Module 2).

For participation in a seminar class (speech, asking questions, commenting, etc.), a student can receive no more than the number of points allotted for this seminar lesson (see the table below). The answer for a particular seminar question can be evaluated to the maximum possible number of points – 3 or 4. Questions to the speakers and the teacher are evaluated at a maximum of 1 point. The minimum evaluation step is 0.5 points. Evaluation is carried out subjectively by the teacher during the class. The points scored by each student are announced by the teacher at the end of the class.

The final test is conducted in the form of an electronic test using digital means at the time allotted by the teacher. The number of questions in the final test is 40. Question type – an alternative choice question with one or more correct answers. The

full correct answer to one question is estimated at 1.5 points. The maximum number of points for the test (all answers are correct) is 60.

Module 1 – current assessment															Module 2 – final test	Max points for the course
Topic 1	Topic 2	Topic 3	Topic 4	Topic 5	Topic 6	Topic 7	Topic 8	Topic 9	Topic 10	Topic 11	Topic 12	Topic 13	Topic 14	Topic 15	Test	
2	3	2	3	2	3	3	2	3	3	2	3	3	3	3	60	100

V. FINAL CONTROL

The form of final control is an 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 the form of electronic testing using the same database of questions as the final test. 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 – <http://surl.li/prwyvs>).

List of seminars and test questions:

Topic 1. The Concept, Content and Structure of Customs Affairs

Questions for discussion:

1. The concept of customs affairs as a component of the foreign economic activity of the state.
2. The essence, principles, and models of the functioning of the country's customs policy.
3. The concept and structure of customs regulation of foreign economic activity.
4. The economic nature of the customs tariff, its classification, and functional tasks.
5. The organizational structure of the customs system of Ukraine.

Topic 2. The Significance of Customs Institutions in the Formation of the Country's Customs Space

Questions for discussion:

1. The institutional mechanism for the formation and implementation of customs policy
2. Analysis of subjects of customs law.
3. Objects of customs legal relations and their classification.

4. The role of the World Customs Organization and customs unions in the organization of customs management of the state.

Topic 3. The Essence and Content of Customs Control and Customs Clearance

Questions for discussion:

1. Features of customs control.
2. Features of customs clearance when moving goods across the border.
3. Special types of control at the customs border of Ukraine.
4. The role of the Ukrainian classification of goods for foreign economic activity in the customs regulation system.

Topic 4. Customs Regimes and Their Key Features

Questions for discussion:

1. The essence and systematization of customs regimes when carrying out foreign economic activity.
2. Features of customs regimes when providing services by customs authorities in customs and tariff relations.
3. Characteristics of special customs regimes.
4. Specifics of termination of operations in the field of customs relations.

Topic 5. The Economic Content of Customs Payments as an Instrument of State Policy in the Field of Foreign Economic Activity

Questions for discussion:

1. The essence of customs payments as an instrument of state policy in the field of foreign economic activity of the state.
2. The importance and significance of customs payments in tax revenues of budgets of different groups of countries according to the classification of the World Customs Organization.
3. Negative signs of customs payments and their impact on economic system entities.
4. Ways to minimize the negative consequences of the country's customs legislation violations.

Topic 6. Customs Clearance of Foreign Economic Transactions

Questions for discussion:

1. Regulatory and legal regulation of customs clearance of foreign economic transactions.
2. Stages of customs clearance of foreign economic transactions.
3. Customs clearance of investment activities.
4. Customs clearance of barter activities.
5. Customs clearance of transactions with toll raw materials.
6. Customs clearance of goods containing intellectual property objects.

7. Responsibility for violation of customs legislation during customs clearance of foreign economic transactions.

Topic 7. Evolution of Customs in Ukraine

Questions for discussion:

1. Genesis of customs and tariff relations
2. Customs were developed during the time of Kievan Rus.
3. The customs system of Ukraine at the beginning of the 20th century.
4. Regulation of customs relations in Soviet times.
5. Characteristics and direction of the modern stage of development of the customs and tariff policy of Ukraine.

Topic 8. Features of Movement across the Customs Border of Passenger and Goods Flows

Questions for discussion:

1. The essence and economic significance of customs procedures.
2. Features of customs procedures when moving goods by different modes of transport.
3. Analysis of the activities of customs authorities in implementing customs procedures when moving goods by different modes of transport.
4. Experience of leading countries in the world in customs procedures.
5. Ways to eliminate the shortcomings of customs procedures when moving goods by different modes of transport.

Topic 9. Methods of Tariff and Non-Tariff Regulation

Questions for discussion:

1. The economic essence of customs and tariff regulation of the country's foreign economic activity.
2. Non-tariff regulation of foreign economic activity and their types.
3. Features and principles of tariff regulation of foreign economic activity.
4. The impact of tariff and non-tariff regulation measures on foreign economic activity.

Topic 10. International Cooperation in the Field of Customs Affairs

Questions for discussion:

1. The primary forms of international cooperation in Ukraine's customs affairs.
2. Features of cooperation within international organizations.
3. Cooperation through the conclusion of international agreements.
4. Cooperation through the conclusion of interstate agreements or unions of states (EU, GUAM, Great Britain, etc.).
5. Features and areas of cooperation within international conferences.

Topic 11. Features and Functions of Logistics in the Organization of Customs Affairs

Questions for discussion:

1. Customs logistics systems. Information support of customs logistics systems.
2. The meaning and content of the procedure for customs clearance of goods in the logistics system of an enterprise.
3. Logistics document flow in the organization of customs affairs.
4. Structural changes in customs and logistics processes in the modern information environment.
5. Efficiency of customs logistics in international trade systems.

Topic 12. International Rules for the Interpretation of Incoterms in Customs Activities

Questions for discussion:

1. The role and importance of the international rules for interpreting commercial terms (Incoterms) in regulating the terms of foreign trade contracts.
2. Incoterms rules: general characteristics, areas of application.
3. Advantages and disadvantages of incoterms rules for exporters and importers.
4. Features of using incoterms terms in foreign trade.

Topic 13. Smuggling at Customs. Trade Wars: Current State of the Problem

Questions for discussion:

1. The concept of smuggling and violation of customs rules.
2. The main factors that cause the existence of smuggling activities.
3. Ways to combat smuggling as one of the methods of ensuring the state's economic security.
4. Trade wars in the issue of parallel/"gray" imports.
4. Counteraction to smuggling phenomena in Ukraine: prospects for minimization.

Topic 14. Foreign Experience in Customs Affairs

Questions for discussion:

1. Customs policy of the European Union.
2. The peculiarities of customs policy in individual countries on the European continent.
3. Customs policy of the USA and Canada.
4. Customs management in the Asian region.
5. Implementation of foreign countries' experience in the Ukrainian customs control practice.

Topic 15. Special Customs Procedures within Commodity Flows Moving Across the Customs Border of Ukraine

Questions for discussion:

1. Customs procedures when moving commodity flows across Ukraine's customs border by various transport modes.
2. Customs formalities when moving goods across the customs border of Ukraine by various modes of transport.
3. Comparison of the provisions of the Customs Code of Ukraine and EU legislation.
4. Ways to eliminate shortcomings in customs procedures when moving goods by various modes of transport.

VI. GRADING SCALE

Scale for assessment

Score in points	Linguistic evaluation	ECTS scale score	
		Score	Explanation
90–100	Perfectl	A	excellent performance
82–89	Very good	B	above average level
75–81	Good	C	overall good job
67–74	Satisfactory	D	nice
60–66	Enough	E	execution meets minimum criteria
1–59	Disappointing	Fx	re-taking required

VII. RECOMMENDED LITERATURE AND ONLINE RESOURCES

In English:

1. Clark, J., & Bernard, D. (2022). Customs in a World of Enhanced Trade Facilitation. *Customs Matters: Strengthening Customs Administration in a Changing World*, 1, 95. URL: <https://www.elibrary.imf.org/downloadpdf/display/book/9798400200120/CH004.pdf>
2. Dreyer, I., & Popescu, N. (2022). *Eurasian Customs Union: The economics and the politics*. European Union Institute for Security Studies (EUISS). URL: https://www.files.ethz.ch/isn/182334/Brief_11_Eurasian_Union.pdf
3. Padovan, M., & Cusimano, N. (2025). The Future of International Trade and the European Economic Security Strategy. *Global Trade and Customs Journal*, 20(2). URL: <https://studiopadovan.com/news/the-future-of-international-trade-and-the-european-economic-security-strategy/>
4. Rijo, J. (2021). *Customs Law in the European Union: Legal, Doctrinal and Jurisprudential Framework*. Kluwer Law International BV.
5. The World Customs Organization (WCO). URL: <https://www.wcoomd.org>

6. The World Trade Organization (WTO). URL: <https://www.wto.org>
7. Veenstra, A., & Heijmann, F. (2023). The future role of Customs. *World Customs Journal*, 17(2), 13-30. URL: https://www.researchgate.net/publication/383988633_The_Future_Role_of_Customs#fullTextFileContent

In Ukrainian:

1. Code of Ukraine on Administrative Offenses (Articles 1 - 212-24). URL: <https://zakon.rada.gov.ua/laws/show/80731-10#Text>
2. Customs Regulation of Foreign Economic Activity: a textbook / K.Yu. Velichko, V. O. Kozub, L. L. Nosach, L. O. Chernyshova, O. I. Pechenko. Kharkiv: Publishing House "Fort". 2017, 221.
3. Denysenko S. I. (2015). International legal standards for simplification and harmonization of customs procedures in the sphere of international trade. Odesa, 287.
4. Development of Ukraine's Customs Policy in the Context of European Integration: scientific monograph. Riga, Latvia: "Baltija Publishing", 2023. 276.
5. European Union: textbook. / [A. O. Boyar (editor-in-chief), N. P. Karpchuk, N. I. Romanyuk and others]; edited by A. O. Boyar, S. V. Fedonyuka. Kyiv: FOP Maslakov, 2020. 600.
6. Herchakivskyi S. D. (2020). Customs: textbook. Ternopil: Publishing House Economic Thought, 290 p.
7. Hrebelyk O. P. (2019). Customs: textbook, 5th ed. updated and supplemented. Kyiv: Center for Educational Literature (CUL), 400 p.
8. Hrebelyk O. P. (2019). Fundamentals of Foreign Economic Activity: textbook, 5th ed., revised and supplemented. Irpin: University of the State Fiscal Service of Ukraine, 410 p.
9. Kuzmin O. E., Melnyk O. G., Terletska V. O. (2021). Customs Affairs. Lviv: Lviv Polytechnic, 240 p.
10. Official website of the State Statistics Service of Ukraine URL: <http://ukrstat.gov.ua>
11. Official website of the State Customs Service of Ukraine [Electronic resource]. URL: <http://www.customs.gov.ua>
12. Official website of the National Bank of Ukraine [Electronic resource]. URL: <http://www.bank.gov.ua>
13. Official website of the World Bank. URL: <https://worldbank.org>
14. On Foreign Economic Activity: Law of Ukraine dated 16 April 1991 no. 959–XII [Electronic resource]. URL: <https://zakon.rada.gov.ua/laws/show/959-12#Text>
15. Criminal Code of Ukraine dated 04/05/2001 no. 2341-III. URL: <https://zakon.rada.gov.ua/laws/show/2341-14#Text>
16. Customs Code of Ukraine dated 13.03.2012 No. 4495-VI. URL: <https://zakon.rada.gov.ua/laws/show/4495-17#Text>
17. On the Customs Tariff of Ukraine: Law of Ukraine dated October 19, 2022 no. 2697-IX. URL: <https://zakon.rada.gov.ua/laws/show/2697-20#Text>