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*Federal State Autonomous Educational  
Institution for Higher Education  
PEOPLES' FRIENDSHIP UNIVERSITY OF  
RUSSIA  
(RUDN University)  
Faculty of economics*

## **COURSE SYLLABUS**

### **CUSTOMS AND TARIFF REGULATION**

Recommended by the Didactic Council for the Education Field

**Master Program "International Business"  
field 38.04.01 "Economy"  
specialization "International Business"**

**Graduate's Degree: Master Degree**

2022

## 1. THE GOAL OF THE COURSE

The goal of the course: CUSTOMS AND TARRIF REGULATION is to acquaint students with the main theoretical paradigms of Customs and tariff regulation; to form in students a holistic view of Customs and tariff regulation as the basis for the development of entrepreneurial activity (business), and the most important component of the national (socio-economic) security of modern Russian society.

## 2. REQUIREMENTS FOR THE RESULTS OF MASTERING THE COURSE

Mastering the course "Customs and tariff regulation" is aimed at developing the following competencies (parts of competencies):

**Table 2.1. The list of competencies formed by students in the mastering the COURSE**

Competence code	Competence	Competence achievement indicators (within this course)
UC-3	Able to organize and manage the work of the team, developing a team strategy to achieve the goal.	UC-3.1. Determines its role in the team based on the strategy of cooperation to achieve the goal; UC-3.2. Formulates and takes into account in its activities the peculiarities of the behavior of groups of people, identified depending on the goal; UC-3.3. Analyzes the possible consequences of personal actions and plans its actions to achieve a given result; UC-3.4. Exchanges information, knowledge and experience with team members; UC-3.5. Argues his point of view regarding the use of ideas of other team members to achieve the goal; UC-3.6. Participates in team work on the execution of assignments.
GPC-1.	Able to apply knowledge (at an advanced level) of fundamental economics in solving practical and/or research problems	GPC-1.1. Has fundamental knowledge in the field of economics. GPC- 1.2. Able to use fundamental knowledge to solve applied and/or research problems. GPC- 1.3. Has the skills to choose methods for solving practical and research problems based on fundamental economic knowledge.
PC-1.	Able to analyze and forecast the main socio-economic indicators of the enterprise, industry, region and the economy as a whole	PC 1.1. Able to prepare analytical materials for the evaluation of economic policy measures and strategic decision-making at the micro and macro levels; PC 1.2. Able to analyze and use various sources of information for economic calculations PC 1.3 Able to make a forecast of the main socio-economic indicators of the enterprise, industry, region and the economy as a whole;
PC-2.	Able to develop design solutions, strategies for the behavior of economic	PC-2.1 Able to independently prepare assignments and develop design solutions taking into account the uncertainty factor, as well as proposals and

Competence code	Competence	Competence achievement indicators (within this course)
	agents and evaluate their effectiveness.	measures for the implementation of developed projects and programs; PC-2.2. Able to evaluate the effectiveness of projects taking into account the uncertainty factor PC-2.3 Able to develop strategies for the behavior of economic agents in various markets.
PC-3.	Able to independently carry out research activities and critically evaluate the results obtained	PC-3.1 Able to generalize and critically evaluate the results obtained by domestic and foreign researchers, identify promising areas, and draw up a research program; PC-3.2 Able to substantiate the relevance, theoretical and practical significance of the chosen topic of scientific research; PC-3.3 Able to conduct independent research in accordance with the developed program and present the results to the scientific community in the form of an article or report

### 3. Course in Higher Education Programme Structure

**The Course "Customs and tariff regulation" refers to the Optional Disciplines formed by the participants in the educational relations of the block Higher Education Programme Structure**

As part of the Higher Education Programme Structure, students also master other disciplines and / or practices that contribute to the achievement of the planned results of mastering the Course "Customs and tariff regulation".

*Table 3.1. The list of components of the Higher Education Program Structure that contribute to the achievement of the planned results of mastering the Course*

Competence code	Competence	Previous Disciplines (Modules) *	Subsequent Disciplines (Modules)*
UC-3	Able to organize and manage the work of the team, developing a team strategy to achieve the goal.		Corporate finance Intellectual property management
GPC-1.	Able to apply knowledge (at an advanced level) of fundamental economics in solving practical and/or research problems	International trade	Corporate finance
PC-1.	Able to analyze and forecast the main socio-economic indicators of the enterprise, industry, region and the economy as a whole	Business' evaluation and company's cost management International business management	Doing business in Russia Corporate governance

Competence code	Competence	Previous Disciplines (Modules) *	Subsequent Disciplines (Modules)*
PC-2.	Able to develop design solutions, strategies for the behavior of economic agents and evaluate their effectiveness.	Business' evaluation and company's cost management International business management	Doing business in Russia Corporate governance
PC-3.	Able to independently carry out research activities and critically evaluate the results obtained	Business' evaluation and company's cost management International business management	Doing business in Russia Corporate governance

\* - filled in in accordance with the matrix of competencies

#### 4. Course Workload and Academic Activities

Course Workload and Academic Activities 3credits.

*Table 4.1. Types of academic activities during the period of the HE program(me) mastering*

Types of academic activities during the period of the HE programmatering	Course workload, academic hours	Semesters			
		1	2	3	4
<i>Contact academic hours</i>	36		36		
lectures	18		18		
Seminars	18		18		
<i>Self-study, academic hours</i>	32		32		
<i>Evaluation and assessment</i>	40		40		
<b>Course workload</b>	academic hours	<b>108</b>		108	
	credits	<b>3</b>		3	

#### 5. CONTENT OF THE DISCIPLINE

*Table 5.1. The content of the course (module) by type of educational work*

Name of the course module	Contents of the module (topic)	Types of academic activities
Module 1 The basic concepts of TTR	Topic 1. Customs and customs regulation, the basic concepts of TTR. Sources of customs law.	lectures Seminars
	Topic 2. Unified commodity nomenclature of foreign economic activity	lectures Seminars

Name of the course module	Contents of the module (topic)	Types of academic activities
	Topic 3. The customs tariff of the EAEU: the structure of the customs tariff, customs duty and types of customs duty rates	lectures Seminars
	Topic 4. Customs value of goods and methods of its determination	lectures Seminars
Module 2. Customs procedures.	Topic 5. General provisions on customs procedures.	lectures Seminars
	Topic 6. Features of calculation of customs duties, taxes and fees.	lectures Seminars
	Topic 7. Customs operations preceding the filing of a customs declaration.	lectures Seminars
	Topic 8. Provisions on customs declaration	lectures Seminars
	Topic 9. Structure and procedure for filling out the declaration for goods	lectures Seminars
	Topic 10. General provisions on customs control, forms and procedures for customs control, application of a risk management system	lectures Seminars

## 6. Classroom Equipment and Technology Support Requirements

Table 6.1. Classroom Equipment and Technology Support Requirements

Classroom for Academic Activity Type	Classroom equipment	Specialized educational / laboratory equipment, software and materials for mastering the discipline
Lecture	Classroom, equipped with a set of specialized furniture; whiteboard; a set of devices includes portable multimedia projector, laptop, projection screen, stable wireless Internet connection..	Laptop, projector, board, screen Software: Microsoft Windows, MS Office / Office 365, MS Teams, Chrome (latest stable release), Skype
Seminars	Classroom, equipped with a set of specialized furniture; whiteboard; a set of devices includes portable multimedia projector, laptop, projection screen, stable wireless Internet connection.	Laptop, projector, board, screen Software: Microsoft Windows, MS Office / Office 365, MS Teams, Chrome (latest stable release), Skype
Self-studies	Classroom, equipped with a set of specialized furniture; whiteboard; a set of devices includes portable multimedia projector, laptop,	Laptop, projector, board, screen Software: Microsoft Windows, MS Office /

Classroom for Academic Activity Type	Classroom equipment	Specialized educational / laboratory equipment, software and materials for mastering the discipline
	projection screen, stable wireless Internet connection.	Office 365, MS Teams, Chrome (latest stable release), Skype

## 7. Recommended Sources for Course Studies

### • Main reading(sources)

*Novikov V.E., Revin V.N., Tsvetinsky M.P., Customs and tariff regulation of foreign economic activity and customs value. - 2nd ed., ispr. and add. - M.: Laboratory of Knowledge, 2019. - 349 p. 100 pieces, link: <http://lib.rudn.ru/ProtectedView/Book/ViewBook/6773>*

*2. Bekyashev K.A., Moiseev E.G., The Law of the Eurasian Economic Union / Ed. Moiseev E.G. - M.: Prospect, 2019. - 160 p., 15 pieces, link: <http://lib.rudn.ru/ProtectedView/Book/ViewBook/5967>*

*3. Soklakov A.A., Customs payments and customs value in various customs procedures. - St. Petersburg: Troitsky Bridge, 2018. - 184 p., 90 pieces*

• Electronic libraries with access for RUDN students . Databases and search engines . ЭБС РУДН и сторонние ЭБС, к которым студенты университета имеют доступ на основании заключенных договоров:

- RUDN Electronic Library System - RUDN EBS <http://lib.rudn.ru/MegaPro/Web>

- ELS "University Library Online" <http://www.biblioclub.ru>

- EBS Yurayt <http://www.biblio-online.ru>

- ELS "Student Consultant" [www.studentlibrary.ru](http://www.studentlibrary.ru)

- EBS "Lan" <http://e.lanbook.com/>

2. Databases and search engines:

- electronic fund of legal and normative-technical documentation <http://docs.cntd.ru/>

- Yandex search engine <https://www.yandex.ru/>

- Google search engine <https://www.google.ru/>

- abstract database SCOPUS [http://www.elsevierscience.ru/products/scopus/-](http://www.elsevierscience.ru/products/scopus/)

*Educational and methodological materials for independent work of students in the development of the discipline/module\*:*

*1. A course of lectures on the discipline "Customs and tariff regulation".*

*2. Topics for independent reports*

*3. Essay Topics*

\* - all educational and methodological materials for independent work of students are placed in accordance with the current procedure on the page of the discipline in TUIS!

<https://esystem.rudn.ru/course/index.php?categoryid=833>

## 8. EVALUATION MATERIALS AND SCORE-RATING SYSTEM FOR ASSESSING THE LEVEL OF FORMATION OF COMPETENCES IN THE COURSE

**Evaluation materials and a point-rating system\* for assessing the level of competence formation (part of competences) based on the results of mastering the discipline "Customs and tariff regulation" are presented in the Appendix to this Work Program of the discipline.**

**\* - OM and BRS are formed on the basis of the requirements of the relevant local normative act of the Peoples' Friendship University of Russia.**

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