Syllabus of the academic discipline "Customs risks"

Specialty	*072 "Finance, banking, insurance and stock market"*
Educational program	*Customs control*
Educational level	*The second (master's) level of higher education*
Discipline status	*Mandatory*
Language of teaching	*English*
Course / semester	*1 course, 1 semester*
Number of ECTS credits	*4*
Distribution by types of classes and hours of study	*Lectures - 8 hours.*
	Practical (seminar) – 12 hours.
	Laboratory - 10 hours
	Independent work - 90 hours.
Final control form	*Test*
Chair	*Department of Customs and Financial Services, office 308 (first building), phone (057)702-18-35 (ext. 3-64), website of the department http://www.customs.hneu.edu.ua/*
Teacher(s)	*Achkasova Svitlana, Ph.D (in Economics), Associate Professor*
Contact information of the teacher(s)	*svitlana.achkasova@hneu.net*
Days of classes	*Lecture:according to the current class schedule* *Practical:according to the current class schedule* *Laboratory:according to the current class schedule*
Consultations	*At the department of customs and financial services, face-to-face, according to the consultation schedule, individual*

Goal of educational discipline - formation of competences with theoretical and practical aspects of customs risk management, their minimization to prevent violations of customs rules in the process of performing customs formalities and ensuring customs security.

Prerequisites for training

Basics of foreign trade and customs affairs, Customs affairs, Tax system

Content of the academic discipline

Content module 1. *Content and description of customs risks*
Topic 1. Essence, classification and sources of customs risks
Topic 2. Customs risks in ensuring the customs security system
Content module 2. *Organization and functioning of the customs risk management system*
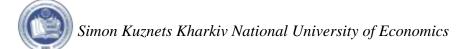**Topic 3. Customs risk management system**
Topic 4. Analysis and assessment of customs risks, development of customs risk management measures to determine the forms and scope of customs control
Topic 5. International approaches and recommendations for customs risk management

Material and technical (software) ensuring discipline

MS Office

Course page on the Moodle platform (personal learning system)	*https://pns.hneu.edu.ua/course/view.php?id=9884*

System of evaluation of training results

The system for evaluating the developed competencies takes into account the types of classes that include lectures, seminars, practical, laboratory classes, as well as independent work. Assessment of students' developed competencies is carried out according to a cumulative 100-point system. Current control, which is carried out during the semester during practical (seminar), laboratory classes and independent work, is evaluated by the sum of points. The maximum possible number of points for the current and final control during the semester is 100, and the minimum

possible number of points is 60.

Current control includes the following control measures: performance of a creative task, presentation of a creative task, execution and defense of laboratory work reports, performance of current control works.

More detailed information on the evaluation and accumulation of points for the academic discipline is provided in the work plan (technological map) for the academic discipline.

Policies of educational discipline

The teaching of the academic discipline is based on the principles of academic integrity. Violations of academic integrity include: academic plagiarism, fabrication, falsification, writing off, deception, bribery, biased assessment. For violation of academic integrity, students of education are subject to the following academic responsibility: repeated evaluation of the corresponding type of educational work.

More detailed information on competencies, learning outcomes, learning methods, assessment forms, independent work is provided in the Work Program of the educational discipline *(in development)*

The syllabus was approved at the meeting of the department on March 31, 2023. Minutes No. 14