



“Approved by”
 Head of Department :

Protocol №

Date : 2024

SYLLABUS

General information	department	Finance and Accounting
	Faculty	Economics and school of Business
	Specialization, code	
	Group №	
	Level of education	<input type="checkbox"/> bachelor <input type="checkbox"/> master
	Mode of study	Full-time
	Semester	2023 spring
	Academic Year	2022-2023
	Teaching semester	<input type="checkbox"/> Fall <input checked="" type="checkbox"/> spring <input type="checkbox"/> summer
Course Information	Course title, code	Customs Management
	Number of credits	
	Teaching load (hour)	60
	Teaching methods	<input checked="" type="checkbox"/> lecture <input type="checkbox"/> seminar <input type="checkbox"/> laboratory
	Teaching language	<input type="checkbox"/> Azerbaijani <input type="checkbox"/> English <input type="checkbox"/> Russian
	Course type	<input type="checkbox"/> Compulsory <input type="checkbox"/> Elective
	Prerequisite course/code	
INFORMATION ABOUT THE INSTRUCTOR	The teacher's academic degree, scientific title, honorary title, surname, first name, patronymic	
	Instructor's e-mail	
	Instructor's phone number	
	Office hours	
Course Description	The enhancement of economic development levels and the successful integration into the global economic relations system largely depend on the effective organization and management of customs operations. Efficient customs management plays a crucial role in facilitating	

	<p>international trade, ensuring regulatory compliance, and supporting the overall economic strategy of the country. Therefore, the study of customs affairs is essential for understanding the dynamics of economic growth and globalization.</p>
<p>Course Objective</p>	<p>In order to protect the interests of domestic producers, customs authorities must exercise strict supervision over import and export operations, combat smuggling activities, and shield the national market from negative influences and unfair practices. This ensures the stability and sustainability of the domestic economy while fostering fair competition.</p>
<p>Learning outcomes</p>	<p>By the end of this course, students will be able to:</p> <p>Understand the fundamental principles and legal framework governing customs operations.</p> <p>Explain the role of customs management in economic development and international trade facilitation.</p> <p>Analyze the organizational structure and functions of customs authorities.</p> <p>Apply methods for supervising import and export activities to protect domestic markets.</p> <p>Identify and assess the measures used to prevent smuggling and other customs violations.</p> <p>Evaluate the impact of customs policies on national economic security and trade compliance.</p> <p>Demonstrate knowledge of customs procedures, documentation, and clearance processes.</p> <p>Develop strategies for effective control and monitoring of customs</p>

	<p>operations.</p> <p>Understand international cooperation frameworks in customs affairs, including agreements and conventions.</p> <p>Communicate effectively on customs-related issues in a professional and regulatory context.</p>
<p>Course Requirements</p>	<p>In the <i>Customs Management</i> course, the following expectations may be set for students:</p> <ol style="list-style-type: none"> 1. Class Participation: Students should be encouraged to actively participate in the course, ask questions, and engage in discussions. This can help them gain a deeper understanding of the topics. 2. Group Research Projects: Students may be assigned group projects or research tasks that involve solving real-world scenarios within the framework of commodity classification. This can help them develop collaboration, communication, and problem-solving skills. 3. Market Research Insights and Reporting: Students can be tasked with monitoring market developments and analyzing and reporting on these trends. This allows them to gain practical knowledge about competitors. 4. Guest Lecturers and Seminars: Experts in the field of commodity classification can be invited as guest speakers, or students can participate in industry-related seminars. This gives students the opportunity to learn first-hand about current trends and practices in marketing. 5. Field Visits: Visiting relevant companies can provide students with the opportunity to observe industry practices and interact with businesses. This helps them connect theoretical knowledge with practical experience. <p>These requirements aim to promote more effective student participation in the course and support the development of their knowledge and skills in marketing more efficiently.</p>
<p>Academic Integrity</p>	<p>Academic integrity- involves ensuring the originality of one’s work and sharing others’ ideas or findings with proper citation.</p> <p>Violations of Academic Integrity</p> <ol style="list-style-type: none"> 1. Plagiarism 2. Cheating 3. Submitting all or part of a previously completed assignment, homework, or project in another course without proper citation 4. Citing non-existent sources or creating a fake database 5. Completing course materials or assignments on behalf of another

	<p>student</p> <ol style="list-style-type: none"> 6. Behaviors aimed at gaining unfair advantage (e.g., presenting a false medical certificate without having an actual illness, making false excuses for deadline extensions or other purposes) 7. Taking an exam on behalf of someone else or having someone else take an exam on your behalf
Ethical Behavior	<p>The ethical behavior of students participating in the <i>Customs Management</i> aims to ensure their success and respect both in the educational process and in their future professional careers. Students must adhere to principles of honesty and transparency in course work and projects, following academic ethical standards.</p> <p>They should attend classes on time and with a sense of responsibility, actively participate in group work, and contribute to effective collaboration within the team. Additionally, they must be sensitive to diversity and cultural awareness, striving to understand different cultures and fostering a learning environment enriched by diversity.</p> <p>For professional development, students should enhance their efforts to communicate with industry professionals and build effective networks, while also improving their problem-solving and critical thinking skills. They should be conscious of social media etiquette and professionalism, maintain a credible image on online platforms, and uphold online ethical standards.</p> <p>With regard to openness to change, innovation, and career development, students should stay informed about changes in the sector, remain open to innovation, and regularly utilize relevant resources to support their career growth.</p> <p>These ethical behaviors guide students toward becoming successful and principled individuals both academically and professionally.</p>
Main literature list	<ol style="list-style-type: none"> 1. Azərbaycan Respublikası Konstitusiyası. Bakı. 1995 2. Azərbaycan respublikasının Gömrük məəcəlləsi. Bakı 2011 3. Драганов В.Г. Основы таможенного дела. М.Экономика.1998 4. Əliyev A.A. Gömrük işi və dünya iqtisadiyyatının inkişafı. Bakı 2012.
Additional literature list	<ol style="list-style-type: none"> 1. Покровская В.В. Таможенное дела. Москва. Юрайт,2011 2. Свинуков В.Г. Таможенно – тарифное регулирование внешнеэкономической деятельности. Уч. Пос. Москва. «Экономист» 2004. 3. Şəkərəliyev A.Ş., Nuriyev C.Q., Əliyev A.Ə. Gömrük işinin təşkili və idarə edilməsi. Bakı 2004.
Internet resources	
Grading: 100-Point System	<p>The final grade is the sum of points awarded for current assessment — seminars and colloquiums (0–30 points), independent work (0–10 points), attendance (0–10 points) — and interim assessment, which</p>

	<p>includes end-of-semester exams (0–50 points). If the course includes additional practical or applied lessons, up to 10 points may be allocated for the evaluation of those classes.</p> <p>Final Grade = Current Assessment + Interim Assessment</p>	
Seminar and Colloquium	<p>Colloquiums are held three times each semester in accordance with the academic calendar. Each colloquium is evaluated on a scale of 0 to 10 points. Participation in colloquiums is mandatory. A student who does not attend a colloquium will receive 0 points.</p>	0-30
Individual Work	<p>Formatting Guidelines for Individual Work:</p> <ul style="list-style-type: none"> • Font and Size: Arial, 12 pt • Line Spacing: 1.5 • Minimum Length: 3 pages • Final Submission Deadline: Two weeks before the end of the semester 	0-10
	<p>Individual Work Topics</p> <ol style="list-style-type: none"> 1. The Role of Customs Authorities in Azerbaijan’s Economic Development 2. Taxes and Customs Duties 3. Forms of Customs Control 4. Customs Clearance Procedures 5. Export and Import Procedures 6. Duty-Free Shops and Free Zones 7. Customs Valuation and Its Determination 8. Excise Taxes, Road Taxes, and Value Added Tax (VAT) 9. Non-Tariff Trade Restrictions 10. Management Principles in Customs Authorities 11. Customs Duties 12. Barter Transactions in International Trade 13. Re-import and Re-export of Goods 14. Customs Procedures 15. Customs Clearance Process 	

Attendance	For each 10% of class hours missed during the semester, 1 point will be deducted. A student who misses more than 25% of the total course hours will not be allowed to take the final exam.	0-10
Exam		0-50

Based on the total number of points accumulated during the semester for the course, students' knowledge is assessed as follows:

Grading Scale

Grade	Grading by Letters	Indicator
100 – 91	A	“excellent”
90 – 81	B	“very good”
80 – 71	C	“good”
70 – 61	D	“sufficient”
60 – 51	E	“satisfactory”
Below 51	F	“unsufficient”

Course Calendar and Thematic Plan					
N	Date	Course Topics	Lecture	Seminar	Textbook / Assignments
1		Foreign Economic Activity: Its Nature and Necessity of State Regulation	2	2	
2		Foreign Economic Operations and Basic Terms of Foreign Trade	2	2	
3		Customs Regulation of Foreign Economic Activity	2	2	
4		Classification of Goods in Foreign Economic Activity	2	2	
5		Customs Policy: Its Goals and Objectives	2	2	
6		Implementation of Customs Control	2	2	
7		Customs Regimes: Selection and Rules for Their Modification	2	2	
8		General Rules of Customs Clearance	2	2	
9		Movement of Goods under Customs Control	2	2	
10		Temporary Storage (Warehousing)	2	2	

11		Customs Value of Goods and Methods of Its Determination	2	2	
12		Customs Clearance of Goods Related to the Application of Cargo Customs Declaration	2	2	
13		Participants in Customs Clearance Operations: Their Rights and Responsibilities	2	2	
14		Customs Payments and Their Calculation	2	2	
15		Clerical Operations in Customs Authorities	2	2	
60		TOTAL:	30	30	

Instructor: