



RTU Course "Modern Research Methods in Customs and Taxation"

22000 Faculty of Engineering Economics and Management

General data

Code	IMP751
Course title	Modern Research Methods in Customs and Taxation
Course status in the programme	Compulsory/Courses of Limited Choice
Responsible instructor	Justīna Hudenko
Volume of the course: parts and credits points	1 part, 3.0 credits
Language of instruction	LV, EN
Annotation	The study course covers questions about the nature of research, basic concepts and methodology, emphasizing the most widely used research methods in the field of customs and taxation. Students develop skills and competencies in research, such as analysis of literature and scientific articles, empirical research, choice of the method according to research parameters, analysis and evaluation of research results, interpretation and presentation of data.
Goals and objectives of the course in terms of competences and skills	<p>The aim of the study course is to provide students with a general understanding of the main concepts of analytical thinking and knowledge of working with frequently used analysis tools and methods to effectively study and investigate possible problems in the field of customs and taxation.</p> <p>The task of the study course is to develop the following student competencies:</p> <ol style="list-style-type: none"> 1) understanding of modern technologies and their operational processes in the field of customs and taxation (including big data technologies, artificial intelligence, machine learning, cloud computing, blockchains); 2) analytical thinking, including the ability to divide complex problems into separate one's ingredients; 3) the ability to generate and evaluate possible alternatives before making a choice, as also, the consideration, investigation and accurate and accurate consideration of risks, benefits and complications drawing well-balanced conclusions; 4) data management skills, including data acquisition, storage, protection and analysis; 5) skills in information processing by applying appropriate methods and technologies in customs or tax administration; 6) the ability to identify, assess and control unforeseen circumstances in the operation of the institution.
Structure and tasks of independent studies	Independent studies are organized in the form of practical work, individual work and group work. They develop an understanding of research methods, their choice and use. Independent studies include work with required and recommended literature, e-learning materials and e-resources. Students process data with a selected computer program, present the results of a research project. Students acquire basic knowledge in the use of open source tools (Knime, R or similar) in data management (data acquisition and storage in data warehouses; data architecture; data modeling, etc.). Thesis on current trends, methods and technological development in the field of taxation and customs is prepared in individual independent work. Students work on data selection and analysis in a group, using a variety of methods and techniques to compare options, identify risks and assess their impact using SWOT, PEST, Pareto or other methods or tools.
Recommended literature	<p>Obligātā. / Obligatory:</p> <p>Mārtinsons, K., Pipere, A., Kamerāde, D.. Pētniecība: teorija un prakse Rīga: Taka, 2016</p> <p>Pidduck, T.. Tax research methodology for untested legislation: An exemplar for the tax scholar. http://primolatvija.hosted.exlibrisgroup.com/permalink/f/14e486/TN_cdi_crossref_primary_10_10_80_10291954_2019_1662212_SA_Journal_of_Accounting_Research_33(3)_205-219_2019</p> <p>Papildu. / Additional:</p> <p>Ruane, J. M.,. Essentials of research methods: a guide to social science research.- Blackwell Publishing Ltd, 2006 – 239 p.</p> <p>Kropļijs A., Raščevska M. . Kvalitatīvās pētniecības metodes sociālajās zinātnēs. Rīga: Izdevniecība Raka, 2004. – 178 lpp.</p> <p>Bryman A.,. Social Research Methods, Oxford University Press, 2001. - 501 p. Leedy P.D., Ormrod J.E.. Practical Research. Planning and Design, 7th ed. - Prentice Hall, 2000. - 346 p</p> <p>Dinesh Kumar, U.. Business Analytics : the Science of Data-Driven Decision Making /U. Dinesh Kumar, professor, Decision Sciences and Information Systems, Indian Institute of Management Bangalore., xxi, 714 lpp. : ilustrācijas ; 24 cm</p> <p>Alink, Matthijs. Handbook on tax administration / Matthijs Alink, Victor van Kommer. Amsterdam : IBDF, c2011., xxiv,670 lpp. : il.</p> <p>The Tax Nexus in the Digital Economy / Sintija Ziemele, Maris Juruss, Justina Hudenko, Baiba Smite-Roke</p> <p>Hudenko, Justīna. Kā Covid-19 ietekmē ēnu ekonomiku? : [RTU Muietas un nodokļu katedras pasniedzēju saruna]/ Justīna Hudenko, Māris Jurušs</p> <p>Stūrmanis, Ainis., The Application of Blockchain Technologies for Rail Transit Customs Procedures / Ainis Sturmanis, Justina Hudenko, Maris Juruss</p> <p>Jurušs, Māris., Tax Challenges in the Collaborative Economy / Maris Juruss, Justina Hudenko, Ilze Varlamova</p>
Course prerequisites	Carrying out research and using methods learned at the Bachelor's level.

Course contents

Content	Full- and part-time intramural studies		Part time extramural studies	
	Contact Hours	Indep. work	Contact Hours	Indep. work
Basic principles of research: types, strategies, stages, structure, organization, design, ethics and academic integrity.	4	4	1	7
General methods: generalization, analysis, synthesis, deduction, systems analysis, dynamic systems analysis.	2	6	1	7
Modern technologies and their application in the field of customs and taxation.	4	4	1	7
Graphic methods: creation of schemes, diagrams, algorithms.	6	8	1	13
Data acquisition and processing with quantitative methods: vertical and horizontal analysis of time series, forecasting and trend methods, gravity model.	6	10	2	14
Matrix formation SWOT, PEST, risk analysis, sensitivity analysis.	6	10	1	15
Qualitative methods: questionnaires, focus groups, in-depth interviews. Report preparation.	4	6	1	9
Total:	32	48	8	72

Learning outcomes and assessment

Learning outcomes	Assessment methods
Understands concepts, research strategies, design and types of research.	Midterm test. Exam.
Is able to define the research problem, choose the appropriate research methods, critically evaluate scientific publications and research reports.	Individual work.
Is able to analyse and evaluate scientific literature, evaluate the content of scientific publications and prepare a review that substantiates their views.	Individual work.
Is able to conduct qualitative and quantitative research, manage risks.	Practical work. Group work.
Is able to select, summarize, statistically process, analyse, systematize, interpret and argue the results of research.	Practical work. Group work.

Evaluation criteria of study results

Criterion	%
Attendance, activity, presentation skills	10
Practical work	15
Individual work	15
Group work	15
Midterm test	15
Exam	30
Total:	100

Study subject structure

Part	CP	Hours			Tests		
		Lectures	Practical	Lab.	Test	Exam	Work
1.	3.0	1.0	1.0	0.0		*	