

Study programme "Administration of Customs and Taxes"

Main attributes

Title	Administration of Customs and Taxes
Identification code	ICM0
Education classification code	42861
Level and type	Professional Bachelor (First Cycle) Studies
Higher education study field	Internal Security and Civil Protection
Head of the study field	Māris Jurušs
Department responsible	Faculty of Engineering Economics and Management
Head of the study programme	Māris Jurušs
Professional classification code	1213 11, 2631 09
The type of study programme	Full time, Extramural
Language	Latvian, English
Accreditation	19.06.2024 - 20.06.2030; Accreditation certificate No 2024/18-A
Volume (credit points)	240.0
Duration of studies (years)	Full time studies - 4,0; Extramural - 5,0
Degree or/and qualification to be obtained	Professional bachelor degree in administration of customs and taxes and qualification of tax economist or functional manager in customs administration
Qualification level to be obtained	The 6th level of European Qualifications Framework (EQF) and Latvian Qualifications Framework (LQF); the 6th level of professional qualification
Programme prerequisites	Secondary education

Description

Abstract	<p>The study programme “Administration of Customs and Taxes” developed in cooperation with the World Customs Organization (WCO) was recognized as the world’s first programme meeting the uniform requirements of WCO international professional standards adopted by 177 WCO member states for the level of Strategic Managers / Leaders and received a certificate testifying it.</p> <p>The study programme has been designed in cooperation with the State Revenue Service (SRS) and customs authorities with the aim to enable students to acquire comprehensive knowledge about the performance of the institutions mentioned, to successfully use theoretical knowledge in practice, as well as develop students’ abilities to properly analyse information, make independent decisions, show their understanding of professional ethics and perform the duties of a Head of a Structural Unit at an enterprise or organization. The professional bachelor study programme “Administration of Customs and Taxes” is the only one of this kind in Latvia and there is no analogue in the EU.</p>
Aim	To provide a set of theoretical knowledge and practical skills to provide professional competence appropriate to the level of professional bachelor education and one of the two professional standards (two specialisations are included in the programme), which allows to occupy appropriate positions of the functional manager of customs administration authorities or tax economist and provides opportunities for further studies.
Tasks	<ul style="list-style-type: none"> - to provide students with a broad, professional, practice-oriented education that enables them to adapt easily to the labour market and to carry out scientific research; - to provide students with theoretical and practical training appropriate to the fifth level of professional qualification, enabling them to obtain the qualification of tax economist or functional manager of customs administration, as well as to continue their education at Master's level; - to enable students to obtain qualifications closely related to their future work, to provide theoretical knowledge and skills that will enable graduates to enter the practical workforce, as tax economist or as functional manager of customs administration, after completing the programme; - to ensure the acquisition of modern general knowledge, to develop economic thinking, to promote students' analytical abilities, to develop skills in solving professional problems and tasks, in developing projects that will enable graduates to engage in solving problems of economic activity; - to develop the ability to work in teams and with professionals from different backgrounds, and provide opportunities to develop foreign language skills that will enable them to work with colleagues in other countries.

Learning outcomes	<p>The graduate of the study programme:</p> <ul style="list-style-type: none"> - is able to summarise and analyse economic patterns and understand their impact on customs and tax administration processes and explain the results; - is able to interpret and apply national and international legislation on tax and customs matters, prepare proposals for draft legislation, develop methodological materials and other documents related to customs and tax administration; - is able to interpret and apply administrative legislation, qualify administrative offences, draw up and evaluate documents relating to administrative proceedings; - is proficient in the use of information and communication technologies, is able to carry out scientific research, create innovation, build social dialogue in society, continue to learn and educate in the professional field, act ethically and responsibly so as not to harm society and the environment; - is able to plan, manage and coordinate the work of the functional structural units of the customs and tax administration, analyze and evaluate the performance and quality indicators. <p>1) Sub-programme "Administration of taxes":</p> <ul style="list-style-type: none"> - is able to analyse tax payment flows, forecast tax revenue to the state budget, analyse factors affecting tax debt; - is able to organise the taxpayer's accounts, choose tax regimes, prepare tax returns, keep records of goods, services or transactions, register, calculate costs and prices; - is able to manage tax risks and implement measures to mitigate tax risks, carry out tax control activities, analyse the results of tax control work and their effectiveness; - is able to provide customer service, identify taxpayers' education and advice needs and advise on the application of tax, duties and other compulsory payments specified in the laws and regulations. <p>2) Sub-programme "Administration of customs":</p> <ul style="list-style-type: none"> - is able to organise customs clearance processes, is familiar with the regulations and requirements for the application of the goods tariff and other customs clearance issues, and is able to provide advice on customs and related matters; - is able to implement customs risk management, organise and manage customs control activities, including the control of restricted and prohibited goods and ensure the effective use of customs technical equipment; - understands the roles and responsibilities of the national border control services involved in border crossing, and is able to develop and maintain border crossing operational technology and related documentation; - has knowledge of international transport and trade law, as well as business, including basic principles of logistics and supply chain security.
Final/state examination procedure, assessment	To complete the study programme, the students have to elaborate the diploma thesis dealing with topical issues in customs management or tax administration. The diploma thesis must be publicly defended at an open meeting of the State Examination Commission. The commission acts in accordance with the regulations approved by the Senate of RTU. In compliance with the above-mentioned requirements, the Commission consists of highly qualified specialists of the SRS and customs authorities.
Description of the future employment	Graduates of the study programme acquire the qualification that allows commencing professional activities and performing the duties of a tax economist or a head of a structural unit of a customs office, as well as participating in tackling branch-related problems. Graduates have also a wide range of opportunities of finding employment in transport, logistics, manufacturing enterprises; institutions involved in international economic cooperation, or working as customs brokers in accordance with the sixth level professional qualification.
Special enrollment requirements	To state-funded places in full-time study programmes students are admitted in an open and equal competition, which is carried out on the basis of the results of the centralised secondary school examinations. For the applicants of the Faculty of Engineering Economics and Management, two best results out of the following study subjects – mathematics, physics, a foreign language or the Latvian language – are taken into account. Applicants for the self-financed studies are admitted without entrance. English language proficiency equivalent to at least CEFR B2 level.
Opportunity to continue studies	The graduates are eligible to continue their studies at the professional master study programme “Administration of Customs and Taxes”, any other master study programme at the Faculty of Engineering Economics and Management of Riga Technical University or any other higher education institution.

Courses

No	Code	Name	Credit points
A		Compulsory Study Courses	127.0
A1		General Education Study Courses	21.0
1	IV0152	Economics	6.0
2	IV0365	Office Work and Business Correspondence	3.0
3	IV0759	Civil Protection	2.0
4	IV0354	Management Theory	3.0
5	IV0034	Introduction to Speciality	1.0
6	SD0003	Innovative Product Development and Entrepreneurship	6.0
A.2		Field-Specific Theoretical Basic and IT Study Courses	55.0
1	DE0143	Mathematics	8.0
2	IV0359	Customs Legislation	3.0
3	IV0035	International Economic Relations	4.0
4	IV0090	Labour Protection in Customs and Tax Institutions	2.0
5	IV0058	Finances and Budget	4.0
6	IV0015	Quantitative Methods for Economics	4.0
7	IV0002	Statistics	4.0
8	DA0055	Environment and Climate Roadmap	2.0
9	IV0361	Taxation and Tax Analysis (study project)	3.0
10	IV0344	Taxes and Duties	6.0
11	IV0701	Information Technology and Business Data Analysis	3.0
12	IV0702	Business Intelligence Tools and Methods	3.0
13	IV0762	Business Data Processing Automation	3.0
14	IV0697	Business and Labour Law	6.0
A.3		Field-Specific Professional Study Courses	51.0
1	IV0357	Financial Analysis and Risks	3.0
2	IV0187	Fundamentals of Business Logistics	3.0
3	IV0363	Legal Aspects of International Trade	3.0
4	IV0350	Criminal Law and Criminal Action	3.0
5	IV0121	Administrative Law	5.0
6	IV0021	Personnel Management at the Customs and Tax Offices	4.0
7	IV0358	Financial Accounting	6.0
8	IV0362	Model of Functioning of the Customs and Tax Administration (business game)	3.0
9	IV0360	Customs Processes and Procedures	6.0
10	IV0368	Organization and Management of Work of Customs Offices	6.0
11	IV0160	International Business Planning	3.0
12	IV0356	Analysis of Customs Processes and Operations (study project)	3.0
13	IV0355	Actualities of Customs and Tax Administration (study project)	3.0
B		Compulsory Elective Study Courses	56.0
B1		Field-Specific Study Courses	47.0
		<i>Administration of Customs</i>	<i>47.0</i>
1	IV0364	Customs Information System	6.0
2	IV0346	Customs Audit	3.0
3	IV0097	Customs Control Technology and Devices	5.0
4	IV0352	International Law on Transportation	3.0
5	IV0372	Global Logistics and Transport	3.0
6	IV0353	Risk Management for Customs	6.0
7	IV0371	Control of Restricted and Prohibited Goods	6.0
8	IV0375	Administration of Customs Fees	3.0
9	IV0345	Border Security and Supply Chains	6.0
10	IV0727	Customs Tariff System	6.0
		<i>Administration of Taxes</i>	<i>47.0</i>
1	IV0366	Tax Control and Risks	9.0
2	IV0370	Tax Information Systems	3.0
3	IV0369	Tax Payers Services	3.0
4	IV0008	Economy of European Countries	4.0
5	IV0348	Tax Accounting	3.0
6	IV0349	European Union Taxation Policy	3.0
7	IV0347	Tax System Abroad	3.0

8	IV0089	Assurance and Audit	5.0
9	IV0120	International Tax Law	5.0
10	IV0375	Administration of Customs Fees	3.0
11	IV0727	Customs Tariff System	6.0
B2		Humanities and Social Sciences Study Courses	3.0
1	DE0258	Sociology of Management	3.0
2	DE0254	Business Etiquette	3.0
3	DE0295	Political System of Latvia	3.0
4	DE0260	Basics of Communication	3.0
B6		Languages	6.0
1	DE0251	English	6.0
2	DE0247	German	6.0
C		Free Elective Study Courses	9.0
D		Practical Placement	30.0
1	IV0376	Practical Placement	30.0
2	IV0351	Practical Placement	30.0
E		Final Examination	18.0
1	IV0374	Bachelor Thesis	18.0