



**RĪGAS TEHNISKĀ
UNIVERSITĀTE**

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Study programme "Administration of Customs and Taxes"

Main attributes

Title	Administration of Customs and Taxes
Identification code	IGM0
Education classification code	47861
Level and type	Professional Master Study
Higher education study field	Internal Security and Civil Protection
Head of the study field	Aivars Vilnis Krastiņš
Department responsible	Faculty of Engineering Economics and Management
Head of the study programme	Aivars Vilnis Krastiņš
Professional classification code	1213 11, 2631 09
The type of study programme	Full time, Extramural
Language	Latvian
Accreditation	05.06.2013 - 04.06.2019; Accreditation certificate No 24
Variant 1	
Volume (credit points)	40.0
Duration of studies (years)	Full time studies - 1,0; Part time studies - 1,5; Extramural - 1,5
Degree or/and qualification to be obtained	Professional Master Degree in Administration of Customs and Taxes
Qualification level to be obtained	The 7th level of European Qualifications Framework (EQF) and Latvian Qualifications Framework (LQF)
Programme prerequisites	Professional Bachelor Degree in Administration of Customs and Taxes or comparable education
Variant 2	
Volume (credit points)	80.0
Duration of studies (years)	Full time studies - 2,0; Part time studies - 2,5; Extramural - 2,5
Degree or/and qualification to be obtained	Professional Master Degree in Administration of Customs and Taxes and the qualification of Tax Economist or Head of a Structural Unit of a Customs Office
Qualification level to be obtained	The 7th level of European Qualifications Framework (EQF) and Latvian Qualifications Framework (LQF); the 5th level of Latvian Professional Qualifications
Programme prerequisites	Bachelor Degree in Social Sciences or comparable education
Variant 3	
Volume (credit points)	60.0
Duration of studies (years)	Full time studies - 1,5; Part time studies - 2,0; Extramural - 2,0
Degree or/and qualification to be obtained	Professional Master Degree in Administration of Customs and Taxes
Qualification level to be obtained	The 7th level of European Qualifications Framework (EQF) and Latvian Qualifications Framework (LQF)
Programme prerequisites	Professional Bachelor Degree and/or the 2nd Level Professional Higher Education in the Fields of Economics, Management and Administration, Law, Engineering Science and Technology, Manufacturing and Processing or Civil Engineering

Description

Abstract	<p>The professional master 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. 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 an in-depth knowledge about the performance of the institutions mentioned, to successfully use theoretical knowledge in practice, as well as develop students' abilities to consistently analyse information, make independent decisions and show their understanding of professional ethics.</p> <p>The professional master study programme "Administration of Customs and Taxes" is the only one of this kind in Latvia and there are only some similar programmes in the EU.</p>
Aim	<p>The aims of the master professional study programme "Administration of Customs and Taxes" are to provide higher professional education in the areas of customs and taxes, to enable graduates to build the career in research, to carry out pedagogical work, to work at customs offices, tax administration units, as well as occupy relevant job positions at the senior and middle management level in the State Revenue Service.</p>

Tasks	<p>The tasks of the study programme are the following:</p> <ul style="list-style-type: none"> -to ensure acquisition of broad knowledge and professional and practically oriented skills allowing graduates to easily adapt to the labour market, as well as conduct research and continue their education at the doctoral level; -to provide the students, who already have the Academic Bachelor's Degree, with theoretical and practical training appropriate for the fifth level professional qualification enabling them to obtain the qualification of tax economist or head of a structural unit of a customs office; -to create an opportunity for the students to obtain the qualification in close connection with their future job and ensure such opportunities for acquisition of theoretical knowledge and skills that will allow the graduates of the study programme to commence professional activities and perform the duties of a tax economist or a head of a structural unit of a customs office or tax administration; -to ensure acquisition of up-to-date general knowledge, to develop economic thinking and analytical abilities and skills required for solving professional problems and tasks assigned and for developing projects that will allow graduates to participate in tackling branch-related problems; -to develop team-building and cooperation skills with professionals representing different spheres, to provide opportunities for developing foreign language skills that will help in cooperation with colleagues from other countries.
Learning outcomes	<p>Upon completion of the study programme, the graduates are able:</p> <ul style="list-style-type: none"> -to identify and solve customs and tax administration problems, to manage public sector departments, which deal with tax administration and customs issues; -to collect and analyze information (including government budget revenues and expenses and tax payment flows) by applying appropriate research methods and technical resources; -to explore the issues related to customs and tax administration policy and offer possible solutions to problem on the basis of theoretical and applied management principles; -to ensure rational administration of customs and taxes; -to consult on issues related to taxation taking into consideration the existing and projected economic factors and tendencies; -to perform economic analysis and forecasts, to identify and tackle the problems related to the public sector by applying contemporary methods and information technologies.
Final/state examination procedure, assessment	<p>To complete the study programme, the students have to elaborate the master thesis concerning topical issues in customs management or tax administration. The master thesis should contain research innovation elements (novelties): new regularity of behaviour patterns and generalizations, previously unknown outcomes, new economic assessment methods, market factor combinations, new algorithms for solving economic problems, models, classifications and principles of grouping, new applications of previously used methods, etc.</p> <p>The master 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, and the Commission consists of highly qualified specialists of the SRS and customs authorities.</p>
Description of the future employment	<p>Graduates of the study programme obtain the qualification that enables them to occupy job positions at the senior and middle management level in customs offices, tax administration units, transport and logistics companies, customs brokerage firms, manufacturing enterprises; institutions involved in international economic cooperation; to carry out analytical work and make independent decisions in the areas of customs and taxes.</p>
Special enrollment requirements	<p>The professional master study programme takes place in Riga and Daugavpils. Full-time and part-time studies are offered. The programme is open to applicants: -who have obtained the second level professional higher education and professional bachelor's degree and/or the fifth level professional qualification in administration of customs and taxes, economics or management science and administration or equivalent education (60 CP); -who have obtained academic bachelor's degree in social sciences.</p>
Opportunity to continue studies	<p>Upon completion of the professional master study programme "Administration of Customs and Taxes" the graduates may continue their education at the doctoral level.</p>

Courses

No	Code	Name	C.p. [1]	C.p. [2]	C.p. [3]
A		Compulsory study courses	8.0	14.0	14.0
1	IMP709	Taxation Analysis and Forecasting	4.0	4.0	4.0
2	IMP739	Strategic Management of Customs and Tax Administrations	4.0	4.0	4.0
3	IMP711	Customs and Current issues in International Business		4.0	4.0
6				2.0	2.0
1	IMP511	Tax Planning (study project)		2.0	2.0
2	IMP731	Study Project 3		2.0	2.0
B		Compulsory elective study courses	6.0	20.0	20.0
B1		Field-specific study course	6.0	20.0	20.0
			6.0	12.0	12.0
1	IMP713	State Revenue Policy and Aspects of Economic Security	4.0	4.0	4.0
2	IMP738	Customs and Current Issues in International Business	2.0	2.0	2.0
3	IMP710	Examination and Control of Commercial Activities	4.0	4.0	4.0
4	IMP510	Tax Planning	2.0	2.0	2.0
5	IMP736	Organization and Management of Work of Customs Offices		4.0	4.0
6	IMP408	Legal Aspects of International Trade		2.0	2.0
7	HDG402	Special English		2.0	2.0
8	HDG410	Special German		2.0	2.0
		<i>Administration of Customs</i>		8.0	8.0
1	IMP729	Customs Legislation		2.0	2.0
2	IMP714	Customs Procedures and Regimes		2.0	2.0
3	IMP721	Customs Tariff System		3.0	3.0
4	IMP705	Customs Information System		4.0	4.0
5	IMP415	Customs Audit		2.0	2.0
6	ITE433	International Law on Transportation		2.0	2.0
		<i>Administration of Taxes</i>		8.0	8.0
1	IMP321	Finances and Taxes		3.0	3.0
2	IMP411	Tax Information Systems		2.0	2.0
3	IMP410	Tax Audit		2.0	2.0
4	IMP444	Tax System Abroad		2.0	2.0
5	IMP318	Tax Accounting		2.0	2.0
6	IMP732	Financial Accounting		4.0	4.0
D		Practical Placement	6.0	26.0	6.0
1	IMP725	Practical Placement	6.0	6.0	6.0
2	IMP730	Practical Placement		20.0	
E		Final examination	20.0	20.0	20.0
1	IMP002	Master Thesis	20.0	20.0	20.0

K.p.[*] kredītpunkti studiju programmas variantā