

ESTONIAN ACADEMY OF SECURITY SCIENCES

Financial College

CURRICULUM OF THE SPECIALITY OF TAXATION AND CUSTOMS

Level of education	Professional higher education
Name of the curriculum in Estonian	Maksundus ja toll
Name of the curriculum in English	<i>Taxation and Customs</i>
Curriculum code on EHIS	80015
Curriculum group	Business and administration
Right to conduct studies	Higher Education Act § 10
Volume of the curriculum	180 ECTS
Standard period of studies	4 years
Types of study	Part-time studies, session studies
Language of instruction	Estonian
Other languages necessary for the achievement of the learning outcomes	English, Russian
Curriculum Coordinator	Director of Financial College
This curriculum shall be applied to the students admitted since the academic year of 2022/2023.	

1. LEARNING OBJECTIVES AND EXPECTED LEARNING OUTCOMES

The aim of the curriculum of Taxation and Customs is:

- to prepare specialists in the areas of finance, taxation and customs pursuant to the labour market needs;
- to support the development of the student's skills, knowledge and values that are needed to pursue further studies at Master's level and for lifelong learning.

Graduates of the curriculum of Taxation and Customs:

- can understand the factors influencing human behaviour, the principles of management and organisational behaviour, statehood, economy and the operational concepts of public administration;
- can communicate in Estonian in oral and written form at least on the level of C1 (advanced level), in English on the level of B2 (upper-intermediate) and in Russian at least on the level of B1 (intermediate level);
- are familiar with legal norms and know how to use them in the legal system of Estonia and the European Union;
- plan and direct the activities of an organisation by evaluating the financial situation of the area of taxation and customs according to valid legal provisions;
- have in-depth knowledge of the main concepts, theory and principles of accounting upon organising the financial accounting of an organisation;
- apply their finance, taxation and customs related knowledge and skills upon analysing people's tax behaviour by relying on valid legal norms and following the principles of professional and business ethics;
- are self-directed learners and can undertake continuous self-development.

2. REQUIREMENTS FOR COMMENCING THE STUDIES

The person applying for a student place in the curriculum has to:

- have secondary education or a corresponding qualification.

The requirements set for commencing one's studies on the curriculum are set in "The Admission Requirements and Procedures at the EASS".

3. THE OPTIONS AND CONDITIONS FOR THE SELECTION OF SPECIALISATION, ELECTIVE MODULES

3.1. Specialisation

The curriculum does not include specialisations.

3.2. Elective Module of General Subjects

During their period of studies, the student chooses elective subjects from this module in the volume of at least 10 ECTS. Subjects for the elective module of each academic year are confirmed with the decree of the Vice-Rector of Academic Affairs. Should a student want to develop their generic skills, they can also choose subjects from other curricula taught at the EASS; or as a visiting student at other institutions of higher education. Should it appear that the student does not master Estonian, Russian and/or English on the level required to pass the courses, they must choose elective language courses to improve their language skills. For the development of general competences, students can take elective courses in the volume of up to 3 ECTS as international e-courses and/or online seminars. During their studies, the student has to choose at least one subject according to their personal interest.

3.3. Speciality-related elective module

During their period of studies, the student chooses elective subjects from this module in the volume of at least 5 ECTS. In exceptional cases, it is possible to choose *ad hoc* subjects introduced pursuant to the needs of the labour market and confirmed with a respective decree of the director of the college. During their studies, the student has to choose at least one module pursuant to their personal interest.

4. CONDITIONS FOR THE COMPLETION OF STUDIES AND THE DOCUMENTS ISSUED ON COMPLETION

The studies are concluded with the defence of a thesis. The graduation thesis is a theoretical or practice-oriented research, with its compilation contributing to deepening the student's professional knowledge, and demonstrating the student's ability to see problems, use their acquired knowledge and practical experience to analyse the situation and offer solutions, the ability to formulate their ideas and present them in the appropriate form. The student is allowed to defend the thesis if they have fulfilled the requirements arising from the regulations of the Academy of Security Sciences for allowing the student to defend their thesis.

Upon completing the curriculum, the student is awarded a Bachelor's degree and issued a diploma and an academic transcript.

According to the Professions Act and the order for issuing professional qualifications, the graduate is able to take the professional examination of an accountant (level 5) or a senior accountant (level 6) and customs agent.

5. STRUCTURE OF THE CURRICULUM

Name of the module	ECTS	E/C
GENERAL STUDIES	30	
1. Internal Security and Crisis Management	4	E
2. Legal Subjects	8	E
3. Written and Oral Expression	4	E
4. Management and Self-Management and Social Competence	4	E
5. Elective Module of General Subjects	10	C
SPECIALITY-RELATED STUDIES	150	
6. Module of Language Learning	9	C
7. Macroeconomics and Markets	4	C
8. Public Finance and Economic Statistics	4	C
9. Entrepreneurship	6	C

10. Project Management	4	C
11. Financial Accounting	13	E
12. Direct Taxes	10	E
13. Indirect Taxes	11	E
14. Tax Accounting	7	E
15. Tax Law and Tax Administration	4	E
16. General Principles of the Insolvency Law	4	C
17. Customs Law and Customs Procedures	7	C
18. Prohibitions and Restrictions	4	C
19. Offence Proceedings	4	C
20. Cost Accounting	6	C
21. Financial Analysis	10	E
Speciality-related Electives	5	
22. Current Problems of Taxation and Customs Law	3	C
23. European Union Finance	3	C
24. Introduction to Professional Russian	2	C
25. Money Laundering and Measures for its Prevention	3	C
26. International Cooperation	3	C
Internships	27	
27. Introductory Internship	3	C
28. Internship I	4	C
29. Internship II	6	C
30. Internship III	14	C
GRADUATION THESIS	11	
31. Research Methodology	3	C
32. Graduation Thesis	8	E

6. LIST OF MODULES, THEIR VOLUME AND SHORT DESCRIPTIONS

Name of the module	ECTS	E/ C
GENERAL STUDIES	30	
1. Internal Security and Crisis Management	4	E
<p>Aim of the module: the student understands the surrounding security environment, crisis management and ethical behaviour of a public servant and has the skill to implement the respective knowledge in case analysis, in different cultural contexts and in a simulated emergency situation.</p> <p>Upon completing the module, the student:</p> <ul style="list-style-type: none"> analyses the factors influencing internal security and the general principles of providing security from the standpoint of the state's internal and external environment pursuant to the principles of respectful and professional conduct towards other cultures, values and religions; implements the principles of ethical behaviour and good administration upon solving situations related with ethical dilemmas and a risk of corruption that may arise in work-related relations; analyses the solving of an emergency situation on the basis of crisis management theory, risk analysis, the analysis of the continuous operation of vital services, and the principles of the organisation of crisis communication. <p>Assessment is module-based.</p>		
2. Legal Subjects	8	E
Aim of the module:		

the student understands the theoretical basis of law and knows how to implement the respective knowledge upon analysing legally relevant public and private law related situations.

Upon completing the module, the student:

- understands the structure of Estonia's valid legal regime, differentiating between the fields of private and public law;
- implements the techniques of subsuming and interpretation;
- carries out a simpler administrative procedure.

Assessment is module-based.

3. **Written and Oral Expressiveness**

4

E

Aim of the module:

the student understands the essence and aims of different documents and student papers, and the requirements for them. The student can compile and present them.

Upon completing the module, the student:

- compiles purposeful official letters and administrative documents that are correct in their content and format, following the general principles of administration and the written language norm;
- compiles logical, stylistically appropriate and grammatically correct speciality-related and functional texts based on the requirements set in the guidelines for the compilation of student papers of the EASS and using the main office software programs and scientific databases;
- compiles and presents logical and grounded presentations, supported by contemporary means of ICT.

Assessment is module-based.

4. **Management and Self-Management and Social Competence**

4

E

Aim of the module:

the student understands the basics of professional communication, organisational behaviour and team management, and can implement the respective knowledge upon interpreting and managing the actions of themselves and others.

Upon completing the module, the student:

- analyses the behaviour of themselves and others in their professional context, pursuant to the fundamentals of personal, group and organisational behaviour;
- implements the main techniques of professional communication needed in the work of an official (active listening, providing feedback, conflict management and assertive behaviour);
- implements different principles of the management of self and others when working in a team and analysing managerial situations.

Assessment is module-based.

5. **Elective Module of General Subjects**

10

C

Aim of the module:

to enable the student to develop their language skills necessary for completing the studies, similarly other skills and knowledge based on their needs and interests in order to ensure their self-fulfilment and development, success at work, social inclusion and activity.

Upon completing the module, the student:

- has a command of the official language at an advanced level, English at intermediate level and Russian at a lower intermediate level;
- has developed other mental and/or physical abilities within one's area of interest or general skills and knowledge;
- has developed one's social competences for coping successfully in social and professional life.

Assessment is module-based.

SPECIALITY-RELATED STUDIES	150	
6. Module of Language Learning	9	C
<p>Aim of the module: to enable students to use the Estonian language on the level of a proficient user, the English language on the upper-intermediate level and the Russian language on communicative level;</p> <p>Upon completing the module, the student:</p> <ul style="list-style-type: none"> • develops both oral and written expressiveness needed for professional communication; • has acquired and consolidated the vocabulary and grammar structures needed for professional communication in Russian; • has acquired and consolidated the vocabulary and grammar structures needed for professional communication in English. <p>The assessment of the module is module-based.</p>		
7. Macroeconomics and Markets	4	C
<p>Aim of the module: The student relies on the economic theory in analysing and explaining the economic processes and applies due diligence measures in the risk management of a company.</p> <p>Upon completing the module, the student:</p> <ul style="list-style-type: none"> • explains the principles and key problems of economy as an integrated system; • analyses the goods and service markets and the respective problems, relating them to the functions of the public sector; • navigates in the organisation, methods and management system of risk assessment; • draws up the risk management procedure and internal control rules. <p>The assessment of the module is module-based.</p>		
8. Public Finance and Economic Statistics	4	C
<p>Aim of the module: The student uses economic theories and statistical data analysis methods in analysing economic phenomena and the public sector activities.</p> <p>Upon completing the module, the student:</p> <ul style="list-style-type: none"> • uses the theories of public finance in analysing the impact of the public sector activities; • analyses the economic feasibility of the decisions made in the public sector from the perspective of the society; • draws up theoretical models and sets hypotheses to study the relations between phenomena; • in studying the relations, uses the data analysis software and implements the most common descriptive and generalised statistics. <p>Assessment is module-based.</p>		
9. Entrepreneurship	6	C
<p>Aim of the module: The student assesses the possibilities for entrepreneurial activity.</p> <p>Upon completing the module, the student:</p> <ul style="list-style-type: none"> • analyses the issues related to the business activities of legal and natural persons within the framework of civil and commercial law; • provides entrepreneurs with counselling on legal aspects. <p>Assessment is module-based.</p>		
10. Project Management	4	C

<p>Aim of the module: The student analyses the appropriateness of investments and projects.</p> <p>Upon completing the module, the student:</p> <ul style="list-style-type: none"> • involves team members in drawing up and assessing investments and projects; • compares the appropriateness of the projects and investments within the area of activity. <p>Assessment is module-based.</p>		
11. Financial Accounting	13	E
<p>Aim of the module: The student assesses the compliance of the economic activities of the accounting entity with the Estonian and/or international financial reporting standards.</p> <p>Upon completing the module, the student:</p> <ul style="list-style-type: none"> • applies accounting principles and methodology pursuant to the legal acts of the particular area; • organises the activities of the accounting and the accounting unit by involving team members. <p>Assessment is module-based.</p>		
12. Direct Taxes	10	E
<p>Aim of the module: The student has an overview of direct taxes, including the principles of the taxation of legal and natural persons.</p> <p>Upon completing the module, the student:</p> <ul style="list-style-type: none"> • interprets the rules of direct taxes; • solves various tasks related with direct taxes. <p>Assessment is module-based.</p>		
13. Indirect Taxes	11	E
<p>Aim of the module: The student has an overview of indirect taxes.</p> <p>Upon completing the module, the student:</p> <ul style="list-style-type: none"> • interprets the rules of indirect taxes; • solves various tasks related with indirect taxes. <p>Assessment is module-based.</p>		
14. Tax Accounting	7	E
<p>Aim of the module: The student applies their acquired knowledge on taxation in recording the business transactions resulting from commercial activity.</p> <p>Upon completing the module, the student:</p> <ul style="list-style-type: none"> • analyses the compliance of a conducted tax accounting with the valid legislation; • based on the business transactions, forecasts the possible consequences of the recorded payments, taxes and fees, taking full responsibility for the decisions. <p>Assessment is module-based.</p>		
15. Tax Law and Tax Administration	4	E
<p>Aim of the module: The student explains the general principles of the tax law and tax administration.</p> <p>Upon completing the module, the student:</p>		

<ul style="list-style-type: none"> • knows the principles and terminology of the tax law; • understands the rights and obligations of a taxpayer and tax authority in a tax proceeding; • solves simpler tax law cases. <p>Assessment is module-based.</p>		
16. General Principles of the Insolvency Law	4	C
<p>Aim of the module: The student explains the general principles of the insolvency law and the extent of third-party liability.</p> <p>Upon completing the module, the student:</p> <ul style="list-style-type: none"> • Knows the terminology and key concepts related to insolvency; • Understands the principles of third-party liability and its possible application. <p>Assessment is module-based.</p>		
17. Customs Law and Customs Procedures	7	C
<p>Aim of the module: The student explains the bases of the Estonian and EU customs policy and placing goods under customs procedure pursuant to customs-related legal acts.</p> <p>Upon completing the module, the student:</p> <ul style="list-style-type: none"> • understands the customs law and the aims of the customs policy and customs procedures; • analyses the supply chains of international trade; • explains the release of goods for free circulation, export and special procedures. <p>Assessment is module-based.</p>		
18. Prohibitions and Restrictions	4	C
<p>Aim of the module: The student explains the prohibitions and restrictions imposed on goods.</p> <p>Upon completing the module, the student:</p> <ul style="list-style-type: none"> • detects goods subject to prohibitions and restrictions; • determines the customs formalities for goods subject to prohibitions and restrictions. <p>Assessment is module-based.</p>		
19. Offence Proceedings	4	C
<p>Aim of the module: The student recognises the features of an offence in a realistic case and knows the general principles of carrying out the respective proceedings.</p> <p>Upon completing the module, the student:</p> <ul style="list-style-type: none"> • knows the general principles of penal law and the necessary elements of an offence in the area of taxation; • knows the general principles of offence proceedings, the differences and relations between criminal and misdemeanour proceedings. <p>Assessment is module-based.</p>		
20. Cost Accounting	6	C
<p>Aim of the module: the student compiles the cost accounting and budgeting of a business entity using various methods.</p> <p>Upon completing the module, the student:</p> <ul style="list-style-type: none"> • implements appropriate cost accounting and budgeting methods; • assesses the accuracy of the data in cost accounting and budgeting. 		

Assessment is module-based.		
21. Financial Analysis	10	E
<p>Aim of the module: The student conducts an analysis of financial data using various methods.</p> <p>Upon completing the module, the student:</p> <ul style="list-style-type: none"> implements the appropriate methods of analysis in performing the financial analysis; assesses the accuracy of the data given in the financial reports <p>Assessment is module-based.</p>		
Speciality-related electives	5	
22. Current Problems of Customs and Taxation Laws	3	C
<p>Aim of the subject: The student is familiar with current problems related with the customs and tax laws.</p> <p>Upon completing the subject, the student:</p> <ul style="list-style-type: none"> knows the current problems of customs and tax laws; is aware of current court practises; analyses judicial decisions, bringing out important aspects of the customs law. <p>Assessment is subject-based.</p>		
23. European Union Finance	3	C
<p>Aim of the subject: to provide the students with knowledge of the essence of the EU and the functioning of its finance.</p> <p>Upon completing the subject, the student:</p> <ul style="list-style-type: none"> has a systematic overview of the EU and the principles of the functioning of its finance; understands the essence of different EU policies, the revenue and expenses in the budget and the specifications of their development; understands the setup of the EU financial framework and budget and its relations to the state budget of Estonia. <p>Assessment is subject-based.</p>		
24. Introduction to Professional Russian	2	C
<p>Aim of the subject: consolidating the skills of spoken Russian needed for work-related everyday communication.</p> <p>Upon completing the subject, the student:</p> <ul style="list-style-type: none"> introduces themselves by using the structures acquired during the course (vocabulary, grammar structures); distinguishes relevant information from irrelevant information and conveys it in the language the listeners can understand; implements the language competence acquired during the course in everyday communication, asks questions and gives answers on topics covered during the course. <p>Assessment is subject-based.</p>		
25. Money Laundering and Measures for its Prevention	3	C
<p>Aim of the subject: The student understands the essence of money laundering and the respective prevention measures.</p> <p>Upon completing the subject, the student:</p>		

<ul style="list-style-type: none"> • has an overview of the concept of money laundering and its prevention measures; • recognises the features of circumvention of anti-money laundering measures in business activity; • is aware of the current court practises related with money laundering. 		
Assessment is subject-based.		
26. International Cooperation	3	C
<p>Aim of the subject: to provide speciality-related knowledge and experience in international cooperation within the field of customs or taxation, using international student mobility or other forms of international cooperation.</p> <p>Upon completing the subject, the student:</p> <ul style="list-style-type: none"> • has speciality-related knowledge and experience in the area of international cooperation. <p>Assessment is subject-based.</p>		
Internships	27	
27. Introductory Internship	3	C
<p>Aim of the internship: The student has an overview of the objectives and structure of the organisation and their career possibilities in the given institution.</p> <p>Upon completing the internship, the student:</p> <ul style="list-style-type: none"> • knows the strategic goals and development directions of the institution; • knows the institution's structure and its organisation of work. <p>Assessment is based on individual internships.</p>		
28. Internship I	4	C
<p>Aim of the internship: to acquire practical speciality-related experience, to consolidate theoretical speciality-related knowledge in practice, and to achieve professional capability.</p> <p>Upon completing the internship, the student:</p> <ul style="list-style-type: none"> • understands the principles of the operation of the given institution; • applies the acquired skills and knowledge in a work environment; • follows the regulations and ethical principles of the given area. <p>Assessment is based on individual internships.</p>		
29. Internship II	6	C
<p>Aim of the internship: to acquire practical speciality-related experience, to consolidate theoretical speciality-related knowledge in practice, and to achieve professional capability.</p> <p>Upon completing the internship, the student:</p> <ul style="list-style-type: none"> • applies the acquired skills and knowledge in a work environment; • follows the regulations and ethical principles of the given area. <p>Assessment is based on individual internships.</p>		
30. Internship III	14	C
<p>Aim of the internship: to acquire practical speciality-related experience, to consolidate theoretical speciality-related knowledge in practice, and to achieve professional capability.</p> <p>Upon completing the internship, the student:</p> <ul style="list-style-type: none"> • applies the acquired skills and knowledge in a work environment; 		

<ul style="list-style-type: none"> • conducts risk assessment and financial analysis in the area of economy; • works in the area of their speciality carrying out the tasks of a specialist. <p>Assessment is based on individual internships.</p>		
24. Graduation Thesis	11	
24.1. Research Methodology	3	C
<p>Aim of the subject: the student knows the principles followed when composing a research paper and the most important methods and ways for collecting and analysing data.</p> <p>Upon completing the subject, the student:</p> <ul style="list-style-type: none"> • knows the principles of posing research questions and hypotheses; • implements the most important quantitative and qualitative methods of data collection and analysis; • plans and composes a research paper and analyse and present study outcomes while following the requirements set for a research paper. <p>Assessment is subject-based.</p>		
24.2. Graduation Thesis	8	E
<p>The aim of writing and defending the graduation thesis: The student writes a research paper in the given area, works with scientific sources and presents the analysis and results of the research in due form.</p> <p>When writing their graduation thesis, the student:</p> <ul style="list-style-type: none"> • carries out a study on a current area-specific topic pursuant to the principles of scientific research; • analyses and generalises the sources referred to in the study; • independently deepens their speciality-related knowledge when composing a research paper; • demonstrates their skills to implement their knowledge and practical skills in composing and defending their research paper. <p>Assessment is based on the graduation thesis.</p>		