

**Import Customs Regulations IBUS 2345
Course Master Syllabus
International Business**

CIP Code Area 52.1101 (International Business)
Course Level Advanced (Sophomore Level)
Course Number IBUS 2345 (WECM Course)
Course Title Import Customs Regulations
Credit Hours 3 Lecture Hours 3; Lab Hours: 0
Prerequisite None, although IBUS 1302 is recommended

Method of Presentation: Three hour lecture/discussion each week.

Course Description: **IBUS 2345 Import Customs Regulations (3-3-0).** Duties and responsibilities of the licensed customs broker. Includes processes for customs clearance including appraisalment, bonded warehouse entry, examination of goods, harmonized tariffs, fees, bonding, penalties, quotas, immediate delivery, consumption, and liquidation, computerized systems, laws, and regulations

Textbook: *Introduction to Customs Brokerage* by Scott Warren Taylor, published by Boskage Commercial Publications. (ISBN: 189349537X).

**Title 19 CFR parts 1 – 199
2008 HTS US (can be found online)**

Recommend reading: *The Complete Customs Broker Guide by Joseph P. Moss*

Course Requirements: See specific Instructor's syllabus

Course Rationale: The student will discuss import management operation, practices and procedures, process appropriate import documentation, and utilize selected custom regulations as part of daily operations.

Course Learning Outcomes: Take sample exams for the United States Customs Broker License Exam; resolve a wide variety of highly complex problems involving customs, regulations, and processes; and function smoothly as an importer, trader, or international purchasing agent or other intermediary.

Learning Objectives:

To examine the U.S. Customs and Border protection organization and role; to develop an understanding of the regulatory requirements for successfully importing goods into the United States; to gain insight into current trade agreements, to understand reasonable care and informed compliance, and to explore the role of the licensed Customs broker.

SCANS:

- Organizes and Maintains Information
- Organizes, processes, and maintains written or computerized reports and other forms of information in a systemic fashion.
- Uses Computers to Process Information
- Employs computers to acquire, organize, analyze, and communicate information.
- Integrity / Honesty
Can be trusted. Recognizes when faced with making a decision or exhibiting behavior that may break with commonly held personal or societal values; understands the impact of violating these beliefs and codes on an organization, self, and others; and chooses an ethical course of action.

Grading System: Your instructor will provide specific information about how you will be graded in this course.

Course/Class Policies: Departmental Policies for Incompletes, Attendance, and Withdraw are as follows:

Incomplete Policy: An incomplete (I) Will be granted to a student in rare circumstances. Generally, to receive a grade of I, a student must have completed all examinations and assignments to date, be passing, and have personal circumstances that prevent course complete that occur after the deadline to withdraw with a grade of W.

Withdraw Policy: It is the student's responsibility to withdraw from a course. Instructors are allowed to withdraw students but students must not rely on their instructors to withdraw them if they wish to withdraw.

Attendance Policy: All students are expected to attend classes. Non-attendance will have an impact on the student's grade.

Academic Freedom Statement: Each student is strongly encouraged to participate in class. In any classroom situation that includes discussion and critical thinking, there are bound to be many differing viewpoints. These differences enhance the learning experience and create an atmosphere where students and instructors alike will be encouraged to think and learn. On sensitive and volatile topics, students may sometimes disagree not only with each other but also with the instructor. It is expected that faculty and students will respect the views of others when expressed in classroom discussions.

Scholastic Dishonesty Statement: Acts prohibited by the college for which discipline may be administered include scholastic dishonesty, including but not limited to cheating on an exam or quiz, plagiarizing, unauthorized collaboration with another in preparing outside work. Academic work submitted by students shall be the result of their thought, research or self-expression. Academic work is defined as, but not limited to tests, quizzes, whether taken electronically or on paper; projects, either individual or group; classroom presentations, and homework. Electronic devices may not be used for exams unless specifically authorized by the instructor. Penalties for scholastic dishonesty will depend upon the nature of the violation and may range from lowering a grade on one assignment to an F in the course and/or expulsion from this institution.

Student Discipline: ACC's policy on student discipline can be found in the Student Handbook: www.austincc.edu/handbook

Students with Disabilities Statement: Each ACC campus offers support services for students with documented physical or psychological disabilities. Students with disabilities must request reasonable accommodations through the Office for Students with Disabilities on the campus where they expect to take the majority of their classes. Students are encouraged to make their requests three weeks before the start of the semester. (see [student handbook](#)).

Rule of Three: Per state law, effective spring 2006 any student taking a class for the third time or more may be charged an *additional* \$60 per credit hour unless exempted. Click on this link for more information: www.austincc.edu/support/admissions/changing.php

Student Services

Austin Community College is an institution committed to helping all students achieve their educational and career goals. This section of the Catalog provides basic information about programs and services offered by the College to increase the chances that students will succeed. Check the web address listed under *Student Services* for information about office hours, additional services, or contact people.

Student services include: advising, assessment, financial service, job referral, etc. For more information on Student Services, please refer to the following link: www.austincc.edu/cataloghtml/services.php