

**NATIONAL UNIVERSITY OF LIFE AND ENVIRONMENTAL SCIENCES OF  
UKRAINE**

Department of administrative management and foreign economic activity



**"APPROVED"**

Dean of the faculty

Ostapchuk A. D.

2022

**"ENDORSED"**

by the department's meeting

Record №20 dated on "24" 05 2022

Head of the department

Lutsiak V. V.

**"REVIEWED"**

Guarantor of the academic program

"Management"

Lutsiak V. V.

**Work program of the academic discipline**

**"FOREIGN ECONOMIC ACTIVITY OF THE  
ENTERPRISE"**

Specialty 073 «Management»

Academic program Management

Faculty of agrarian management

Faculty of Agrarian Management

Developer: Phd, Associate Prof. Mishchenko I.A.

Phd, Associate Prof. Dibrova L.V.

**Kyiv – 2022**

## 1. Description of the discipline

### FOREIGN ECONOMIC ACTIVITY OF THE ENTERPRISE

<b>Field of knowledge, direction of training, specialty, educational degree</b>		
Branch of knowledge:	07 "Management and Administration"	
Specialty:	073 "Management"	
Educational degree:	"Bachelor"	
Educational program:	"Management"	
<b>Characteristics of the discipline</b>		
View	Mandatory	
Total hours	180	
Number of ECTS credits	6	
Number of content modules	2	
Course project	+	
Form of control	Exam	
<b>Indicators of academic discipline for full-time and part-time study</b>		
	full-time education	external form of education
Year of preparation	3	
Semester	5	
Lectures	45	
Practical, seminar classes	45	
Laboratory classes	-	
Individual work	90	
Individual tasks	-	
Course project		
Number of weekly hours for full-time study:		
classroom:	6	
independent work:		

## 2. Purpose, tasks and competencies of the discipline

The purpose of teaching the discipline "Foreign economic activity of the enterprise" is to provide students with systematic knowledge of the objective laws, conditions, processes and specific features of foreign economic activity (FEA) of the enterprise, as well as skills in their practical use.

The main tasks of studying the discipline "Foreign economic activity of the enterprise" are:

- understanding of the essence of foreign economic activity of the enterprise, goals, motives and preconditions of its origin, legal and economic environment of development;
- study of types and forms of foreign economic activity of the enterprise;
- research of methods and tools for regulating foreign economic activity;
- awareness of the economic nature and types of commercial operations in foreign markets;
- study of the structure, content and principles of conclusion;
- analysis of foreign economic activity of the enterprise, determining its effectiveness.

As a result of studying the discipline the student must

### **know:**

- theoretical aspects of foreign economic activity, its principles, methods, methods of analysis and evaluation of implementation;
- features of development of foreign economic activity in modern conditions;
- features of state regulation of foreign economic activity, in particular, components of the system of state regulation of foreign economic activity in Ukraine, its goals, principles and main tasks;
- specifics of customs and tariff regulation of foreign economic activity, the essence of the customs tariff and its types;
- features of application of non-tariff methods of regulation of foreign economic activity;
- methods and techniques of taxation of foreign economic activity of the enterprise.
- basic and specific forms of access of enterprises to foreign markets;
- main types of foreign economic operations and the mechanism of their conduct;
- features of the structure, content and specifics of concluding foreign economic agreements;
- features of pricing in the foreign economic activity of the enterprise.

### **Be able:**

- to use the regulatory framework of Ukraine's foreign economic activity;
- calculate the customs value of goods, draw up a competitive letter;
- be able to accrue mandatory taxes in the implementation of foreign economic activity;
- use the benefits of foreign economic activity within
- independently develop foreign trade contracts;
- find and use information to carry out effective foreign economic activity;
- to analyze key problems at the enterprise in carrying out foreign economic activity;
- justify the choice of the basic condition of supply of goods and calculate the costs of the subject of foreign economic activity under different conditions INCOTERMS.

<i>General Competences (GC)</i>	
GC 3	Ability to abstract thinking, analysis, synthesis
GC 4	Ability to apply knowledge in practical situations
GC 5	Knowledge and understanding of the subject area and understanding of professional activity
GC 9	Ability to learn and master modern knowledge
GC 11	Ability to adapt and act in a new situation
GC 12	Ability to generate new ideas (creativity)
GC 14	Ability to work in an international context
<i>Professional (special) competencies (SC)</i>	
SC 2	Ability to analyze the results of the organization, to compare them with the factors of external and internal environment
SC 3	The ability of development prospects to determine organizations
SC 4	Ability to identify functional areas of the organization and the relationships between them
SC 9	Ability to work in a team and establish interpersonal interaction in solving professional problems
SC 11	Ability to create and organize effective communications in the management process

**Program and structure of the discipline  
"Foreign economic activity of the enterprise"**

Names of content modules and topics	Number of hours					
	full-time education					
	total	including				
		1	pr	lab.	in.	s.w.
1	2	3	4	5	6	7
<b>Module 1.</b>						
<b>ORGANIZATIONAL AND LEGAL BASIS OF FOREIGN ECONOMIC ACTIVITY</b>						
Topic 1. <b>Foreign economic activity and its role in the development of the national economy</b>	8	2	2	-	-	4
Topic 2. <b>Theoretical foundations of foreign economic activity</b>	8	2	2	-	-	4
Topic 3. <b>The main directions and indicators of development of foreign economic activity in Ukraine</b>	9	2	2	-	-	5
Topic 4. <b>Current state and main trends in the development of foreign economic activity of the agro-industrial complex of Ukraine</b>	10	2	2	-	-	6
Topic 5. <b>The system of regulation of foreign economic activity in Ukraine</b>	8	2	2	-	-	4
Topic 6. <b>Customs and tariff regulation of foreign economic activity</b>	12	4	2	-	-	6
Topic 7. <b>Non-tariff regulation of foreign economic activity</b>	10	2	2	-	-	6
Topic 8. <b>Currency regulation of foreign economic activity of enterprises</b>	8	2	2	-	-	4
Topic 9. <b>Taxation of foreign economic activity of enterprises</b>	10	2	2	-	-	6
<b>Together on the content module 1</b>	<b>83</b>	<b>20</b>	<b>18</b>	<b>-</b>	<b>-</b>	<b>45</b>

<b>Module 2.</b> <b>FOREIGN ECONOMIC OPERATIONS AND THEIR SUPPORT</b>						
Topic 10. <b>The main forms of access of enterprises to foreign markets</b>	9	2	2	-	-	5
Topic 11. <b>Trade and intermediary operations in foreign markets</b>	9	2	2	-	-	5
Topic 12. <b>Counter trade in the field of foreign economic activity</b>	9	2	2	-	-	5
Topic 13. <b>Lease transactions as a type of foreign economic activity</b>	9	2	2	-	-	5
Topic 14. <b>Pricing in the foreign economic activity of the enterprise</b>	11	2	4	-	-	5
Topic 15. <b>Foreign economic contracts: types, structure, content and security of contractual obligations</b>	9	3	2	-	-	4
Topic 16. <b>Basic conditions of delivery of goods</b>	9	2	3	-	-	4
Topic 17. <b>Transport support of foreign economic activity</b>	12	4	4	-	-	4
Topic 18. <b>International settlements and banking services FEA</b>	7	2	2	-	-	3
Topic 19. <b>Lending to foreign economic activity of enterprises</b>	7	2	2	-	-	3
Topic 20. <b>Insurance of foreign economic activity of enterprises</b>	6	2	2	-	-	2
<b>Together on the content module 2</b>	<b>97</b>	<b>25</b>	<b>27</b>	<b>-</b>	<b>-</b>	<b>45</b>
<b>Together for the semester</b>	<b>180</b>	<b>45</b>	<b>45</b>	<b>-</b>	<b>-</b>	<b>90</b>

#### 4. Topics of practical classes

№ s / n	Name topics	Number hours
1.	Confirmation of theories of absolute and relative advantages	4
2.	Analysis of Ukraine's foreign trade	3
3.	Calculation of customs duties and fees	3
4.	Calculation of the effective duty rate	3
5.	Calculation of dumping margin and dumping injury	4
6.	Analysis of the competitiveness of export products	2
7.	Determining the currency efficiency of export transactions	2
8.	Determining the currency efficiency of import operations	2
9.	Substantiation of economic expediency of involving intermediaries in foreign trade	3
10.	Substantiation of economic expediency of countertrade operations	3
11.	Calculation of lease payments	3
12.	Analysis of fulfillment of contractual obligations and export dynamics	3
thirt een.	Calculation of the price of a foreign trade contract	3
14.	Determining the economic effect of exports and imports	3
15.	Calculation of costs of exporter and importer under different conditions INCOTERMS	4
	<b>Together</b>	45

#### 6. Test questions, sets of tests to determine the level of knowledge acquisition by students

##### Questions for the exam in the discipline "Foreign economic activity of the enterprise"

1. Foreign economic activity in Ukraine. Concepts, types, subjects.
2. Principles of foreign economic activity (cgeneral principles of foreign economic activity,specific principles of foreign economic activity, national principles of foreign economic activity).
3. Features of foreign economic activity in Ukraine.
4. Characteristics of the system of regulation of foreign economic activity.
5. The system of state regulation of foreign economic activity in Ukraine.
6. The system of foreign trade bodies and the functions of state bodies in the field of foreign trade regulation.
7. Non-governmental regulatory bodies of foreign economic activity and their functions.
8. Concepts and types of foreign economic policy of the country. Components, goals and principles.
9. Stages of international economic integration and their characteristics.
10. System of methods of state regulation of foreign economic activity and classification of trade policy instruments.
11. The essence and principles of customs regulation of foreign economic activity in Ukraine.
12. The essence, functions and types of duties.
13. Concepts, mechanism of application and methods of construction of the customs tariff.
14. Characteristics of the Customs Tariff of Ukraine.
15. Customs value of goods. Methods of determining customs value.
16. Country of origin of goods and characteristics of the procedure for its determination. Certificate of origin for goods under national law.
17. AMD, its structure and procedural aspects of registration.
18. The essence and classification of non-tariff methods of foreign trade regulation.
19. Characteristics of the quota process: the concept and classification of quotas.
20. Characteristics of the licensing system: concepts, types and mechanisms of license distribution.

21. Characteristics of procedural aspects of the process of issuance and refusal of licenses. The structure of the application for a foreign trade license. Automatic and non-automatic licensing.
22. Characteristics of the system of "voluntary" export restrictions.
23. Characteristics of technical regulation of foreign trade. GATT / WTO Agreement on Technical Barriers.
24. Internal taxes and fees and their characteristics.
25. Characteristics of public procurement policy.
26. Characteristics of financial instruments of trade policy.
27. International commercial activity. The essence of the concept of "foreign trade agreement" and the main types of foreign trade agreements.
28. Export, import and re-export, re-import operations.
29. The concept of international counter-operations. International classification of counter-agreements.
30. Exchange and compensation agreements on a non-currency basis. The main types and features of the conclusion.
31. Compensation agreements on a commercial basis. The main types and features of the conclusion.
32. Compensation agreements based on production cooperation agreements. The main types and features of the conclusion.
33. Basic agreements on the provision of production and technical services (lease agreements; agreements on export and import of tourist services; agreements on consulting services and in the field of information and management improvement). Agreements serving the purchase and sale of goods.
34. Foreign trade agreements on purchase and sale of intellectual property objects (agreements on trade in scientific and technical research; agreements on trade in copyright objects).
35. The role and importance of trade intermediation in foreign trade.
36. Trade and intermediary operations. The purpose, advantages and disadvantages of involving intermediaries.
37. Entities of trade and intermediary operations and the functions they perform.
38. Types of trade and intermediary operations and features of their implementation.
39. Features of the choice of intermediaries in foreign trade.
40. Calculation and forms of remuneration of the mediator.
41. Features of the structure and content of the main types of intermediary agreements
42. The economic essence of the international exchange of scientific and technical knowledge. Types of transferred technology and their characteristics.
43. International licensing transactions. Types of international operations for trade in scientific and technical knowledge and their characteristics
44. The concept of license and the main differences between licensing transactions and transactions of purchase and sale of goods.
45. Advantages and disadvantages for the parties to the license agreement (for the licensor and the licensee).
46. Basic conditions of the international license agreement (structure and content).
47. The main types of license agreements and forms of license fees
48. Lease transactions in foreign economic activity. Types and objects of lease in international commercial practice
49. Terms of the international lease agreement and obligations of the parties
50. The essence of international leasing operations and the main differences between leasing and conventional leasing operations. Types of international leasing transactions
51. Terms of the international leasing agreement and obligations of the parties
52. Leasing agreements in foreign economic relations
53. Legal aspects of the foreign trade contract of sale
54. The structure and content of the foreign trade agreement
55. Typical contracts in international trade

**typical exam ticket**  
**discipline "Foreign economic activity of the enterprise"**

<b>NATIONAL UNIVERSITY OF BIORESOURCES AND NATURE MANAGEMENT OF UKRAINE</b>			
<b>"Bachelor"</b>		<b>Examticket №1</b>	<b>"approved"</b>
Specialty: 073 "Management "	<b>Administrative Management and Foreign Economic Activity 2022 // 2023 study. year</b>	discipline <b>Foreign economic activity of the enterprise</b>	Head of Department  <b>Lutsiak V.V.</b> Minutes № 20 dated 24.05.2022

**I. Exam questions**

1. FEA system and functions of state bodies in the field of foreign trade regulation.
2. The purpose, advantages and disadvantages of involving intermediaries. Entities of trade and intermediary operations and the functions they perform.

**II. Test part of tasks**

	Question 1. According to INCOTERMS - 2020, the seller is obliged to carry out customs clearance for export under the following conditions:
1.	EXW;
2.	FAS;
3.	DRU;
4.	DDP.

	Question 2. Foreign economic activity is:
1.	activity between national subjects of economic activity, which is based on mutual relations and is carried out on the territory of Ukraine;
2.	activity between national subjects of economic activity, which is based on mutual relations and is carried out outside Ukraine;
3.	activity between foreign economic entities, which is based on relations and is carried out on the territory of Ukraine;
4.	activity of subjects of economic activity and foreign subjects of foreign economic activity, which is based on mutual relations and is carried out both on the territory of Ukraine and abroad.

	Question 3. Which group of INCOTERMS includes situations when the exporter (seller) enters into a contract with the buyer for transportation, but does not assume any risk:
1.	group IS;
2.	group F;
3.	group WITH;
4.	group D.

	Question 4. Explain the content of the principle of equivalence of exchange in foreign economic activity:
1.	regulation of foreign economic activity is carried out exclusively by the laws of Ukraine;
2.	subjects of foreign economic activity are equal before the current legislation, however, they are prohibited from carrying out any actions that may harm the interests of other subjects of foreign economic activity;
3.	Ukraine must ensure equal protection of the interests of all subjects of foreign economic activity on its territory in accordance with national legislation, and abroad in accordance with the norms of international law and the terms of all ratified international treaties;



4.	subjects of foreign economic activity may freely engage in the sphere of foreign economic relations, carry out foreign economic relations in any form not prohibited by current legislation;
5.	in carrying out foreign economic activity, in accordance with national law, any type of dumping is excluded.

	Question 5. Goods - objects of re-import operations are:
1.	goods not sold at auction;
2.	goods returned from consignment;
3.	goods rejected by the buyer;
4.	barter goods.

	Question 6. The written form of an international commercial agreement in accordance with international standards is:
1.	contract;
2.	correspondence of contractors;
3.	exporter's offer and buyer's response;
4.	exporter's offer and buyer's acceptance;
5.	buyer's request and seller's acceptance.

	Question 7. Which state body has the right to change the rates of import duty in Ukraine:
1.	Cabinet of Ministers of Ukraine;
2.	Verkhovna Rada of Ukraine;
3.	Ministry of Economy and European Integration of Ukraine;
4.	Chamber of Commerce and Industry of Ukraine.

	<b>Question 8. Under the trademark means:</b>
1.	artistic and design solution of the product, which determines its appearance;
2.	constructive execution of means of production and consumer goods, as well as their components;
3.	marks that can distinguish the goods and services of some persons (legal and natural) from homogeneous goods and services of others;
4.	all answers are correct.

	Question 9. List the documents submitted for verification by the declarant of foreign trade cargo at customs:
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	<b>What methods of fixing the price are used in international contracts of sale:</b>
1.	fixed price;
2.	the price with the subsequent fixing;
3.	sliding price;
4.	base price.

### III. Analytical and calculation task

4500 kg of excisable goods are imported to the customs territory of Ukraine. The customs value of imported goods is \$ 7,000. USA. At customs clearance is paid:

- customs duty for customs clearance of goods (USD 55);
- duty (rate - 18%);
- excise duty (rate - 30 euros per 1000 kg);
- VAT (rate -20%).

Exchange rates on the date of registration of the cargo customs declaration: for 1 euro - UAH 38.37. ; for \$ 1 USA - UAH 36.17.

Calculate customs duties.

### 7. Teaching methods

During the educational process the following teaching methods are used: lectures, practical and seminar classes, case studies, independent work, course project.

### 8. Forms of control

Control of acquired knowledge is carried out in the following forms: current control in practical classes (surveys, testing, situational tasks), modular control (control work after studying the study material combined into a module or content module), final control - exam.

### 9. Distribution of points received by students

Assessment of student knowledge takes place on a 100-point scale and translated into national estimates according to table. 1 "Regulations on examinations and tests in NULES of Ukraine" (order of entry into force of 27.12.2019 № 1371)

Student rating, bali	National assessment based on the results of the compilation	
	exams	Credit
90-100	Perfectly	Credited
74-89	Fine	
60-73	Satisfactorily	
0-59	Unsatisfactorily	Not credited

To determine the rating of the student (listener) for mastering the discipline RDIS (up to 100 points) the obtained rating for certification (up to 30 points) is added to the rating of the student (listener) for educational work RNR (up to 70 points):  $R_{DIS} = R_{HP} + R_{AT}$ .

### 10. Methodological support

1. Electronic training course "Foreign economic activity of the enterprise" URL: <https://elearn.nubip.edu.ua/course/view.php?id=3051>
2. Dibrova LV, Chan-Hei OS Methodical instructions for studying the discipline "FEA of the enterprise" for the preparation of students of the educational level "Bachelor" in the direction of training - "Management". К.: «ЦП «КОМПРИНТ»», 2015. - 77 с.
3. Dibrova LV, Sarabay NS Methodical recommendations for writing and registration of course work on the subject "Foreign economic activity of the enterprise" for students of educational level "Bachelor" specialty 073 "Management". - К.: CJSC "NICHLAVA", 2020. - 23 p.

### 11. Recommended literature

in the discipline "Foreign economic activity of the enterprise"

#### Basic

1. Kozak Yu.G., Sukach OO, Burlachenko DM Foreign economic activity of the enterprise.: textbook. way. / Yu.G. Kozak, O.O. Sukach, DM Burlachenko - К.: Center for Educational Literature, 2020. - 268 p.
2. Rumyantsev AP, Rumyantseva NS Foreign economic activity of the enterprise.: textbook. way. / A.I. Rumyantsev, NS Rumyantseva NS - Kyiv: Center for Educational Literature, 2019. - 298 p.
3. Dibrova LV Foreign economic activity of the enterprise: textbook. manual / L.V. Oak wood. - К.: ЦП «Компринт», 2016. - 522 с.

4. Foreign economic activity: textbook / Yu. G. Kozak, EV Savelyev [etc.] - 6th ed., Revised. and additional / ed. Yu. G. Kozak - Kyiv: CUL, 2019. - 292 p.
5. Grebelnyk OP Osnovy zovnishnoekonomichnoi diialnosti: pidruchnyk [Fundamentals of foreign economic activity]. - 5th ed., Reworked. and add. ; University of SFS of Ukraine. - Irpen: 2019. - 410 p.

#### **Auxiliary**

1. Tyurina NM Foreign economic activity of the enterprise: a textbook / N.M. Tyurina, NS Karvatska. - Kyiv: Center for Educational Literature, 2013. - 408 p.
2. Dakhno II, Aliyeva-Baranovskaya VM Foreign economic activity-3.: textbook. manual / Ed. Doctor of Economics, Prof. II Dakhna. - Kyiv: Center for Educational Literature, 2018. - 356 p.
3. Khrupovych SE Foreign economic activity of the enterprise: textbook. Ternopil: TNTU, 2017. 137 p.
4. Foreign economic activity of enterprises: a textbook / [Kozak Yu.G., Logvinova NS etc.]; for ed. Yu.G. Kozaka, N.S. Logvinova, MA Hare. - 4th ed., Revised. and additional - Kyiv: Education of Ukraine, 2012. - 272 p.
5. Rumyantsev AP, Rumyantseva NS Foreign economic activity: textbook / 2nd ed., Revised. and add.– Kyiv: Center for Educational Literature, 2012. - 296 p.
6. Kuzmin OE, Melnik OG, Mukan OV Budgeting of foreign economic activity of organizations: textbook. manual. Lviv: Raster-7 Publishing House, 2011. 338 p.
7. Yermachenko VE Accounting and technology of foreign economic activity: textbook. way. [for higher. textbook zakl.] / VE Yermachenko, SV Labunskaya, OG Malyarevskaya and others; Hark. nat. econ. un-t. - H.: INZHEK, 2010. - 479 p.
8. International Macroeconomics: A Textbook / Ed. Kozaka Yu.G., Pakhomova Yu.M., Logvinova NS- Kyiv: CUL, 2012.
9. International Microeconomics: A Textbook / Ed. Kozaka Yu.G., Pakhomova Yu.M., Logvinova NS- Kyiv: CUL, 2012.
10. International trade: a textbook. / Ed. Yu.G. Cossack. - Kyiv-Katowice-Krakow: CUL, 2015. - 272 p.
23. Accounting for foreign economic activity: Textbook. / VG Kozak, TO Tokareva, II Bogatyrev, N. Yu. Gritsak; for the head ed. VG Kozak. - Uzhhorod: UNU, 2013. - 648 p.

#### **15. Information resources**

1. Official site of the Verkhovna Rada of Ukraine. URL:<http://www.zakon.rada.gov.ua/>.
2. Official site of the Verkhovna Rada Committee on Budget. URL:<http://www.budget.rada.gov.ua/>.
3. Official site of the Cabinet of Ministers of Ukraine. URL:<http://www.kmu.gov.ua/>.
4. Official site of the Ministry of Foreign Affairs. URL:<https://www.kmu.gov.ua/catalog/ministerstvo-zakordonnikh-sprav-ukraini>
5. Official site of the National Bank of Ukraine. URL:<https://bank.gov.ua>
6. Official site of the Ministry of Economy of Ukraine. URL:<http://www.me.gov.ua/>.
7. Official site of the Ministry of Agrarian Policy and Food of Ukraine. URL:<https://minagro.gov.ua>
8. Official site of the Ministry of Infrastructure of Ukraine. URL:<https://www.kmu.gov.ua/catalog/ministerstvo-infrastrukturi-ukraini>
9. Official site of the State Statistics Service of Ukraine. URL:<http://www.ukrstat.gov.ua/>
10. Official site of the State Customs Service of Ukraine. URL:<https://customs.gov.ua>
11. Official site of the Information and Analytical Agency "APK-Inform" URL:<http://www.apk-inform.com/ru/analityc>.
12. Official site of the State Fiscal Service. URL:<http://minrd.gov.ua/>.

## **The content of the discipline**

### **MODULE 1. ORGANIZATIONAL AND LEGAL BASIS OF FOREIGN ECONOMIC ACTIVITY**

#### *Topic 1*

##### **Foreign economic activity and its role in the development of the national economy**

Subject and objectives of the course.

Characteristics of the causes and prerequisites for the development of foreign economic activity. The place and role of foreign economic relations in the world economic system. Factors that determine the need for foreign economic relations in modern conditions.

Foreign economic as a type of entrepreneurship. Foreign economic activity of enterprises.

Regulatory and legal support of foreign economic activity. The concept of foreign economic activity. Law of Ukraine "On Foreign Economic Activity". Characteristics of subjects of foreign economic activity. Classification of basic principles of foreign economic activity. The main types of foreign economic activity.

The importance of foreign economic relations in the economic development of Ukraine. The main stages of foreign economic activity in Ukraine. Reasons hindering Ukraine's entry into the world economy as an equal partner.

Analysis of the current state of foreign economic activity in Ukraine. Volumes and dynamics of Ukraine's foreign trade. The structure of exports and imports of the country. Development of foreign economic relations with individual countries and groups of countries. Current state, problems and prospects of attracting foreign investment into the economy of Ukraine. Investment forms of cooperation of the subjects of foreign economic activity of Ukraine with the countries of the world. FEA Development Strategy in Ukraine.

#### *Topic 2*

##### **Theoretical foundations of foreign economic activity**

Stages of evolution of views on foreign economic activity.

Classical theories of foreign trade and their characteristics. Mercantilism as the first systematized theory of international trade. Its essence and significance for the further development of science. D. Hume's "price-gold-flows" model. A. Smith's theory of absolute advantages. Ricardo-Torrence's theory of relative advantages. Ricardo-Torrence's theory of relative advantages. D. Ricardo's study "Principles of Political Economy and Taxation". The essence of the work of R. Torrens "Essays on foreign trade in grain." J.St.'s theory of international value Mill. The essence of the laws of international competition Mill.

Regulatory theories of development of foreign economic activity and their characteristics. Country size theory. Heckscher-Olin's theory of the ratio of factors of production and its essence. Improving the theory of the ratio of factors of production by American economists Stolper-Samuelson. Advantages and disadvantages of Heckscher-Olin theory. Leontiev's paradox. Keynesianism and monetarism.

"Competitive" concepts of foreign economic activity and their characteristics. M. Poser and the theory of technological development. G. Haberler's model of opportunity costs. Vernon's product life cycle theory and its essence. Lindert's theory of similarity of countries: essence and its significance. M. Porter and his theory of competitive advantage.

#### *Topic 3*

##### **The main directions and indicators of development of foreign economic activity in Ukraine**

Foreign economic policy of the state. Modern conceptual approaches to the formation of Ukraine's foreign economic policy in the context of the realization of national economic interests. The main stages of foreign economic activity in Ukraine. Analysis and assessment of the current state of Ukraine's foreign economic activity. Characteristics of the main indicators of the foreign economic sector: absolute (volume and dynamics of foreign trade; trade balance, general trade), relative (indices of dynamics of exports and imports, the coefficient of export coverage, export concentration index, index of trade dependence index, import dependence index), net trade index), structure indicators (index of export / import diversification, share of manufacturing products in total exports, index of geographical concentration of exports / imports); indicators of intensity and efficiency of foreign economic relations of the country. Balance of payments of Ukraine, its structure and characteristics.

#### *Topic 4*

### **Current state and main trends in the development of foreign economic activity of the agro-industrial complex of Ukraine**

Prerequisites for the integration of Ukraine's agro-industrial complex into the world agri-food system.

The role and importance of foreign economic activity in the development of Ukraine's agro-industrial complex. The main indicators of foreign economic activity of the agro-industrial complex of Ukraine. Foreign trade balance of agro-industrial complex: volumes, dynamics, commodity structure of export and import. Geographical structure of foreign trade of the agro-industrial complex of Ukraine. The current state of attracting foreign investment in agriculture and its impact on the development of the investment process in agriculture.

Export potential of agro-industrial complex. Commodity structure of exports. The main export commodity groups. The main consumer countries of Ukrainian exports of agricultural and food products. Price trends for basic export products. Analysis of changes in exports of agricultural products and the main trends of further development.

Imports of agricultural and food products to Ukraine. The largest commodity positions in imports and the largest importers. Analysis of the pricing policy regarding imports to Ukraine. The main directions of rationalization of the structure of imports of agri-food products to Ukraine.

Trade and economic cooperation of Ukraine with EU countries in the agricultural sphere. Volumes, structure and largest trading partners. Development of new forms of cooperation in connection with EU enlargement.

Ukraine's accession to the WTO. Analysis of the positive and negative consequences of Ukraine's accession to the WTO Agreement on Agriculture. The policy of supporting agricultural production in the context of accession to the WTO.

The main strategic directions of development of foreign economic activity of agro-industrial complex of Ukraine.

#### *Topic 5*

### **The system of regulation of foreign economic activity in Ukraine**

Characteristics of the system of regulation of foreign economic activity. The main goals of foreign trade regulation in Ukraine. Bodies of state regulation of foreign economic activity in Ukraine, their goals and tools.

Systematization of methods of regulating foreign economic activity. Legal, administrative and economic regulators of foreign economic activity.

The main groups of legal norms. Administrative levers of regulation. Procedure for registration of subjects of foreign economic activity in Ukraine. System of registration of foreign economic contracts.

Application of operative regulation of foreign economic activity. Temporary suspension of foreign economic activity.

Economic regulators of foreign economic activity. The most common economic means of regulating foreign economic activity.

#### *Topic 6*

### **Customs and tariff regulation of foreign economic activity in Ukraine**

The main goals of customs policy in Ukraine. Stages of evolution of the customs and tariff system in Ukraine, their features. The essence and principles of customs regulation of foreign economic activity in Ukraine. Competence of state bodies that regulate customs in Ukraine.

Customs tariff, its essence, features and functions. Signs of classification and types of tariffs. Levels of customs and tariff regulation of foreign economic activity. Unified customs tariff of Ukraine. Harmonized system of description and coding of goods. Ukrainian Classification of Goods for Foreign Economic Activity (UKTZED). The structure of ten-digit digital code designation of goods in UKTZED. Analysis of product nomenclature 1-24 UKTZED.

System of customs taxes and customs duties. The essence, classification and types of duties. Export, import and transit duties. Ad valorem, specific and ad valorem duty. Types and cases of use of special duty: antidumping, countervailing and seasonal. Autonomous, conventional and preferential duties. Constant and variable duty rates. Nominal and effective duty.

Customs value of goods. Methods of determining the customs value in Ukraine. Country of origin of goods. Calculation of customs payments.

The concept of "customs regime". Types of customs regimes in Ukraine (export, import, re-export, re-import, transit, temporary import (export), customs warehouse, special customs zone, duty-free shop, processing in the customs territory of Ukraine, processing outside the customs territory of Ukraine, destruction or destruction, refusal in favor of the state) and their characteristics.

Basic customs procedures and the procedure for their implementation. Customs control. Customs control zone regime. Documents required for customs control. Customs clearance. Customs declaration. Cargo customs declaration. Structure and meaning. Duties and responsibilities of the declarant.

Organization of customs brokers and licensed customs warehouses.

Features of duty-free shops.

#### *Topic 7*

### **Non-tariff regulation of foreign economic activity**

The essence and features of non-tariff regulation of foreign economic activity. Administrative (non-tariff) restrictions on exports and imports, their justification and principle of operation. Classification of elements of non-tariff restrictions in the system of international trade. Groups of measures of financial and administrative nature to restrict imports in foreign markets, conditions of their use and criteria for imposing restrictions.

Group of prohibitions, their types and conditions of use. Licensing as part of quantitative restrictions on imports, its nature and circumstances of use. Types of licenses and the procedure for granting them to importers. Quotas and conditions of its use. Types of quotas and criteria for their distribution. The content of "voluntary" self-limitation of supplies in conditions of competition in the markets of finished products. Group of special requirements for quantitative, qualitative and technical parameters of imported goods in the markets of developed countries, their varieties. Technical norms, standards and rules. Anti-dumping measures as a specific instrument of non-tariff restrictions, their consequences for exporters. Criteria of dumping, procedure for its establishment and determination of the anti-dumping duty rate.

Methods of stimulating national exporters as an organic part of the system of state regulation of foreign economic processes in developed market economies. Complex nature, purpose and principles of implementation of basic methods: subsidies, financing, crediting and insurance of export-import operations.

#### *Topic 8*

### **Currency regulation of foreign economic activity of enterprises**

The concept of currency. World and national monetary system. The main elements of world and national monetary systems. Currency values. Concepts and types of exchange rate: fixed exchange rate, limited flexible exchange rate, floating exchange rate. Exchange rate setting mechanism. Currency of Ukraine. Official hryvnia exchange rate. Concepts and main types of currency transactions. Features of foreign exchange trading in Ukraine.

The essence, basic principles and tools of currency regulation. Mechanism of currency regulation and currency control in Ukraine. Legal regime of currency relations. Powers of state bodies in the field of currency regulation and currency control. Administrative and economic instruments of currency regulation. Currency intervention, devaluation and revaluation, currency restrictions, establishing currency convertibility and diversification of foreign exchange reserves.

Monetary policy and control. Procedure for purchasing and using currency. Settlements in non-cash and cash currency. Violation of currency legislation.

#### *Topic 9*

### **Taxation of foreign economic activity of enterprises**

Characteristics of the system of taxation of foreign economic activity in Ukraine. Principles of taxation of subjects of foreign economic activity in Ukraine. Analysis of the main legislative and regulatory acts governing the taxation of foreign economic activity in Ukraine.

Features of taxation of certain types of foreign economic transactions. Taxation of export and import transactions. Procedure for taxation of income tax on export transactions in Ukraine. Law of Ukraine "On Value Added Tax" and its characteristics. Features of value added tax (VAT) on imported goods. Features of foreign taxation that arise in relations with non-residents with offshore status. The mechanism of elimination of double taxation in the implementation of foreign economic activity.

The concept of a tax bill. Procedure for VAT refund in export transactions.  
The main types of benefits for foreign trade entities operating in Ukraine. Preferential taxation of foreign trade entities operating in the special economic zones.

## **Module 2. FOREIGN ECONOMIC OPERATIONS AND THEIR SUPPORT**

### *Topic 10*

#### **The main forms of access of enterprises to foreign markets**

Specific features of international trade. Export. Export goods. The essence of export operations and their types. Reasons for exports. Types of exports: direct and indirect.

Import operations and their types. Ways to purchase imported goods. Features of foreign trade operations with certain types of goods: raw materials and food products. Non-food products: machinery and equipment.

The concept of re-export. Specifics of re-export operations. The main actions of the parties in the course of re-export operations.

The concept of re-import. Specifics of re-import operations. The main actions of counterparties in the course of re-import operations.

Specific forms of trade. Exchange trade. Items of exchange trade. Real commodity exchanges and futures exchanges. Characteristics of the largest international exchange centers. International auctions. The largest centers for international auctions. International bidding. Open and closed bidding. The main stages of the process of organizing and conducting international bidding. Development of specific forms of trade in Ukraine.

### *Topic 11*

#### **Trade and intermediary activities in foreign markets**

Methods of export-import operations: direct and indirect (through trade intermediaries).

The concept of "trade and intermediary operations". Advantages and disadvantages of trade and intermediary operations. Subjects of international trade and intermediary operations: trading firms, commission and agency firms. Features of the choice of intermediaries. Functions performed by trade and intermediary firms.

Types of trade and intermediary operations: resale operations, commission, agency and brokerage operations.

Features of concluding trade and intermediary agreements: agreements on granting the right to sell, commission and consignment agreements, power of attorney agreements.

Ways to reward intermediaries.

### *Topic 12*

#### **Counter trade in the field of foreign economic activity**

Forms of countertrade used in foreign economic activity. The concept of countertrade. Prerequisites for the development of countertrade. Classification of international counter-operations.

Exchange and compensation agreements on a non-currency basis: barter transactions, direct compensation transactions. Compensation agreements on a commercial basis: partial and full compensation, tripartite compensation agreement; counter-purchases: offset agreements, switch agreements, gentlemen's agreements; advance purchases.

Compensation agreements based on production cooperation: large long-term compensation agreements with the repurchase of goods, production-sharing agreements, development-import agreements. Features of the use of countertrade in Ukraine, the legislation governing it.

### *Topic 13*

#### **Lease transactions as a type of foreign economic activity**

The concept of rent. Types of international leasing operations: renting, leasing, leasing. Objects of international lease.

The economic essence of leasing. The main differences between leasing and conventional leasing operations. Leasing items and subjects. Schemes of leasing operations. Types of international leasing: operational, financial leasing. Advantages and disadvantages of leasing. Leasing payments: basic schemes of leasing payments, methods of calculating leasing payments. Commercial interests of participants in international leasing transactions.

Development of export and import leasing operations in Ukraine. Legislative and regulatory framework governing leasing activities in Ukraine.

#### *Topic 14*

##### **Pricing in the foreign economic activity of the enterprise**

Foreign trade price: the essence of the concept, functions, classification of foreign trade prices. Price policy of the enterprise, justification of foreign trade prices. The main factors of pricing in foreign trade. Principles of determining world prices. Transfer prices: essence, functions. Features of transfer pricing. Pricing in e-commerce. The specifics of the formation of prices for raw materials, finished products. Stages of contract price formation. Price level, price basis, unit of price. Ways to fix prices. Price discounts and surcharges.

#### *Topic 15*

##### **Foreign economic agreements: types, structure, content and security of contractual obligations**

Legal aspects of regulating the foreign trade contract of sale. UN Vienna Convention on Contracts for the International Sale of Goods. Definition of an international contract of sale. The concept of significant and insignificant terms of the contract.

Structure and content of a foreign trade agreement for the sale of goods. Preamble, requirements for its content. Subject of the contract. The procedure for establishing and measuring the quantity of goods in the contract. Ways to describe the quality of the product. Date and date of delivery. Basic terms of delivery. International rules of interpretation of commercial terms "Incoterms - 2000" and their application in commercial negotiations and in the texts of contracts. Contract price - determination of the unit of measurement, basis, currency price, method of fixation. Payment - definition of currency, terms, methods, forms of payment. Packaging and labeling of goods - determining the quality, method of payment, list of information that should be on it. Terms of delivery and acceptance of goods. Force majeure circumstances - definition, procedure of description and application. Sanctions and complaints - types of sanctions, the sequence of complaints. Arbitration. List of legislative and regulatory acts of Ukraine regulating the form, procedure for concluding and implementing foreign economic agreements (contracts).

The concept of a standard contract. Characteristics of forms and methods of using standard contracts.

#### *Topic 16*

##### **Basic conditions of delivery of goods**

Historical and evolutionary development of international rules for the interpretation of trade terms "INCOTERMS". The role and importance of the International Chamber of Commerce in the development and improvement of basic conditions. Characteristics and main changes in the editions of INCOTERMS. General characteristics of the basic conditions of sales contracts. Contents of the basic conditions of INCOTERMS: responsibilities of the seller and responsibilities of the buyer for delivery of goods. Classification of INCOTERMS conditions by types of transport used for delivery of goods. Determining the moments of transfer of risk and costs from seller to buyer according to INCOTERMS.

Content and characteristics of conditions INCOTERMS group E. Content and characteristics of conditions INCOTERMS group F. Content and characteristics of conditions INCOTERMS group C. Content and characteristics of conditions INCOTERMS group D.

The main differences between INCOTERMS 2020 and previous editions international rules for the interpretation of trade terms. Specifics of application of the terms INCOTERMS 2020.

#### *Topic 17*

##### **Transport support of foreign economic activity**

The role and importance of transport in foreign trade. International transportation. Classification of transport operations in foreign economic activity. The main stages of transport operations in the implementation of foreign economic activity.

Organization of foreign economic transportation. Criteria for choosing the mode of transport. Cargo classification. Technical and economic features of certain modes of transport used in foreign economic activity.

Specifics of activity of transport and forwarding enterprises. A set of services for freight forwarding services. Structure and content of freight forwarding agreements. Legal support of freight forwarding services in foreign economic activity.



Concepts and features of international logistics. Components of logistics activities. Tasks and functions of logistics. Types of logistics.

#### *Topic 18*

##### **International settlements and banking services FEA**

The essence, methods and forms of settlements in foreign economic activity: international settlements; methods of payment: cash, advance, combined; forms of payment: letter of credit, collection, bank transfer, payment by check, promissory note, open account.

Letter of credit settlement operations. Letters of credit: documentary (commodity), monetary (circular), advised, revocable, irrevocable, confirmed, unconfirmed. Advantages and disadvantages of the letter of credit form of payment. Algorithm of credential calculations.

Collection form of payment. Clean and documentary collection. Advantages and disadvantages of the collection form of payment. Algorithm for collection calculations.

The mechanism for making payments by check. Registered, order, bearer check, bank and company checks. Forms of payment of checks.

The main types of banking services in the field of foreign economic activity. Documenting banking operations in the field of foreign economic activity: deposit, settlement, currency exchange and credit operations. Correspondent relations in the field of foreign economic activity. Forms of lending to exporters and importers. Payment systems: SWIFT, CHIPS, TARGET. Clearing system. Reliability assessment and selection of commercial banks by FEA subjects.

#### *Topic 19*

##### **Lending to foreign economic activity of enterprises**

The need and role of lending to foreign economic activity. International credit. Subjects, sources, principles of international credit. Classification of loans. Foreign currency loans. Commodity loans. Commercial loans. Bank, government, provided by international monetary and financial organizations, long-, medium- and short-term, cash, acceptance, secured, blank loans.

Commercial international credit. The price of the loan. Methods of accrual and payment of interest: progressive (linear), regressive (staff), proportional (mixed). Credit risk. Promissory note loan. Open account loan. Bill of exchange (draft). Consent to payment (acceptance).

Bank lending for foreign economic activity. Factoring. Types of factoring: conventional, confidential, open, closed. Forfeiting.

#### *Topic 20*

##### **Insurance of foreign economic activity of enterprises**

The concept and classification of risks. Structure of risks in foreign economic activity. Characteristics of the main risk groups in foreign trade: marketing, information, innovation, market, transport.

Risk management. The main methods aimed at reducing possible losses. Insurance of foreign economic activity of enterprises as the main method of risk management in foreign economic activity. Objects and subjects of insurance. Comprehensive types of insurance. Hedging.

Currency risks. Choice of strategy for protection against currency risks and its essence. Currency risk insurance.

Specifics of cargo insurance in export-import operations. Types of insurance conditions. Sum insured. Insurance rate. Rates of insurance payments for cargo insurance. Insurance indemnity.