

Research on the Teaching Reform of *Customs Declaration Practice*

Yanyan Sun¹ and Shujun Sheng¹

¹*School of Business, Shanghai Normal University Tianhua College, Shanghai, 201815, China*

ABSTRACT

In order to solve the problems in the course implementation of *Customs Declaration Practice*, such as fast updating of teaching knowledge, strong practicality of teaching content, insufficient experience of teaching team and students' insufficient attention to the course, the author first analyzed the course characteristics of *Customs Declaration Practice*, then systematically sorted out all kinds of puzzles encountered in the course implementation of *Customs Declaration Practice*, and finally proposed corresponding solutions, so as to bring some enlightenment to other teachers' teaching. In view of the problem that students do not pay enough attention to, it is necessary to fundamentally open the hearts of students. Although the customs has lowered the threshold for customs declaration, it has higher requirements for the ability of customs declaration personnel. In view of the characteristics of strong practicality, practical courses can be combined to improve students' ability to practice customs declaration and solve emergencies in the process of customs declaration. In view of the problem of lacking sufficient experience, industry experts can be invited to the classroom, and school-enterprise cooperation can be implemented.

Keywords: *Customs Declaration Practice; practice teaching; theoretical teaching; school-enterprise cooperation*

1. INTRODUCTION

Customs declaration is an important part of the foreign economic and trade activities and international commodity supply chain of China. Its business quality is directly related to the speed of customs clearance for import and export goods, the operating cost and economic benefits of enterprises, and also the administrative efficiency of customs. As far as the current situation is concerned, the number of customs declaration officers needed by the society is huge. With the increasing frequency of China's foreign trade, the requirement of the business ability of the customs declarers is getting higher and higher in the society. The teaching in colleges and universities will also bring some challenges, such as short class hours and heavy tasks. It is necessary to help students fully master the laws and regulations related to customs declaration, master the basic knowledge of customs registration and management of customs declaration units, and understand the basic theoretical knowledge of customs clearance procedures of import and export goods. In addition to theoretical teaching, there should be practical courses in customs declaration training, which can improve the ability of customs declaration business and solve the unexpected situation in the process of customs declaration through systematic project training, and then provide the foreign trade industry with customs personnel. However, due to the theoretical, practical and policy-oriented characteristics

of practical courses, the teaching content often changes, which brings great challenges to the daily teaching work.

2. CHARACTERISTICS OF CUSTOMS DECLARATION PRACTICE

2.1. Strong theoretical property

Customs Declaration Practice is specially designed to cultivate talents who can master China's customs declaration system and procedures in foreign trade. The course requires the customs declaration personnel to master a large number of professional theoretical knowledge, such as China's customs administration and customs system, customs declaration officer system, foreign trade control, classification of import and export commodities, customs control mode and procedures for customs declaration of goods (including general procedures and requirements for import and export goods, customs declaration procedures and requirements for bonded goods, customs declaration procedures and requirements for specific duty-relief goods, customs declaration procedures and requirements for customs transfer goods), calculation of import and export taxes, and filling of import and export declaration forms. The content involves a wide range of knowledge points but the logical relevance is very poor.

2.2. Strong practical property

If the teaching content wants to reflect the reality of work, in addition to the necessary theoretical learning, it also needs supportive practice teaching. The content of the course needs to be linked to the specific job position. In real life, there are many companies or jobs related to customs declaration. If students can learn well and enter the corresponding job position of the customs declaration bank or foreign trade company, they will have a good employment prospect. However, it is often not enough to teach only one course, and students need to receive systematic training.

2.3. Strong policy property

With the adjustment or change of national import and export trade policy, especially in recent years, the General Administration of Customs has greatly adjusted the management methods of customs declaration posts and customs declaration work. In the normal situation, the list of goods under customs supervision will be adjusted from time to time. Therefore, in the course of teaching, teachers should pay attention to combining the latest policies and regulations to supplement the teaching and avoid the occurrence of mistakes in the teaching of knowledge, and this puts forward a very high requirement for the teaching of this course. For one thing, since the teaching content changes too quickly, the teaching material content cannot be adjusted in time, and the content of the training software can hardly be updated in time. If students want to master the most cutting-edge knowledge, teachers need to constantly update the courseware. For another, most teachers belong to the academic school, so they lack industry experience accumulation, and the content tends to be too theoretical. Due to the uniqueness of *Customs Declaration Practice*, some teachers lack pertinence in the course teaching, and the teaching effect will be greatly affected.

3. PRESENT SITUATION OF COURSE TEACHING IN CUSTOMS DECLARATION PRACTICE

3.1. Current situation of theoretical teaching

Many colleges and universities are faced with the dilemma of theoretical teaching with less class hours and heavier tasks. In addition, the traditional teaching mode is usually adopted, in which teachers speak above and students listen below. In order to avoid boring theoretical teaching, many teachers will adopt the methods of discussion, case analysis, interaction and multimedia teaching. According to the author's teaching experience, the introduction of new course content and new course teaching objectives through cases can increase the interest and vitality of the course,

and the implementation effect is good. In terms of some obscure concepts, video teaching can be adopted, and simple flash animation can be used to show the difficult concepts vividly and further enhance the vividness of teaching.

In the daily teaching, in order to embody the student-centered teaching concept, some teachers will adopt a combination of teacher teaching with student discussion, so as to let students review the contents of the class in advance and make PPT, and understand the difficulties of the course in advance. Teachers can give targeted lectures to students, and students will be more impressed by the content of the explanation through this way.

3.2. Current situation of practical teaching

Considering that the course of *Customs Declaration Practice* is very practical, so the teaching of the course can not stay in theoretical teaching. Many colleges and universities have introduced teaching software for the practical teaching of the course. The practical training system takes the actual work flow of the customs declaration bank as the background, integrates the teaching emphasis into it, and let students really experience the place, person, document and scene involved in the customs declaration business through the form of role-playing. Students can walk around the scene, talk to people, get information, and complete customs clearance. In the process of learning, teachers should let students clearly understand what kind of ability can be obtained or which courses they need to learn well for specific abilities, so the course teaching can not just stay on the level of knowledge transmission, but should finally precipitate into the improvement of ability.

4. PROBLEMS IN THE TEACHING OF CUSTOMS DECLARATION PRACTICE

On October 12, 2013, the official website of the General Administration of Customs issued Notice No. 54, which decided to "reform the current system of qualification management for customs declaration practitioners, cancel the examination and approval of qualifications, and no longer set the threshold and entry conditions for customs declaration personnel to engage in business. In the future, the customs declaration practitioners will be employed by the enterprises themselves". As soon as the news was announced, many people thought that specialized talents would not be needed for customs declaration in the future, and the relevant certificates for customs declaration would be meaningless.

4.1. Students pay less attention to the curriculum

The former customs declaration examination is under the direct control of the General Administration of Customs. Candidates who have passed the examination can obtain a certificate of qualification, and exchange a "customs declaration certificate" after passing a period of practice of enterprise customs declaration work. When the declaration examination was cancelled, another test, the "declaration proficiency test", appeared, but the examinee who has passed the examination can only get the certificate of achievement. In addition, the "declaration proficiency test" is administered by the Customs Declaration Association, which makes more students feel that it is meaningless to prepare for the test.

4.2. Lack of practical teaching materials

The traditional teaching materials involve a huge knowledge system and complex content. Moreover, *Customs Declaration Practice* is greatly influenced by policies, especially in recent years, the General Administration of Customs has made great adjustments to the management methods of customs declaration posts and work. Some existing teaching materials are not conducive to the long-term development of customs declaration talents from the perspective of career development.

4.3. Practice software updates slowly

In the past, there were many question Banks based on the customs declaration exam, and many practice questions were also oriented to the exam. With the sudden stop of the customs declaration examination, many companies that develop custom customs practice software are a little overwhelmed. In addition, many students do not pay enough attention to the test, which fundamentally leads to the lack of motivation for companies developing *Customs Declaration Practice* software to develop new software, and further lead to a great lag in the update speed of the practice software.

4.4. Lack of teachers in practical teaching

Many teachers in colleges and universities are directly on the podium after graduation from colleges and universities, so they have rich theoretical knowledge, but lack professional operation skills. In view of the first-line operation situation, their judgment is not accurate enough, and they do not have enough confidence to give lectures. The teaching of *Customs Declaration Practice* is especially short of "double-qualified" teachers with customs declaration experience. Even though some teachers are from enterprises, they have been separated from front-line posts for a long time, and the speed of

knowledge updating lags behind the actual needs of the posts.

5. SUGGESTIONS ON THE COURSE TEACHING OF CUSTOMS DECLARATION PRACTICE

In order to improve the teaching quality of *Customs Declaration Practice*, relevant teachers need long-term unremitting efforts, and the suggestions are as follows.

5.1. Raising students' emphasis on curriculum

In recent years, import and export trade has increased year by year, and customs declaration business is as usual. The normative standard of customs clearance business will only be strengthened, not weakened, and will not become a mere formality. In the future, the customs will no longer see who will fill out the bill delivery, but the tolerance for errors in documents and business will not be relaxed. Therefore, enterprises certainly dare not hire those who do not understand the customs declaration business, since the employees who do not understand the customs declaration business will bring huge losses and severe penalties to the enterprise. From this point of view, the importance of customs declaration skills is increasing. It is very necessary to learn this course well, especially for those who are committed to the development of customs declaration industry.

5.2. Adjusting teaching content

The test of customs declaration level includes two parts: the basic knowledge of customs declaration and the level of customs declaration business skills. The examination emphasizes the skills of on-site customs declaration process, customs declaration requirements of bonded goods, customs declaration cost accounting, classification skills of commodities, and customs declaration filling. Therefore, the actual teaching content should be re-integrated, adopt the principle of sufficient basic knowledge, moderate, and highlight the cultivation of specific customs declaration practical skills.

5.3. Reforming traditional classroom teaching methods

Teachers can adopt situational teaching method and let students choose the role in the process of customs declaration, so as to simulate the process of customs declaration. Teachers should not only let students learn the necessary knowledge, but also cultivate their ability to deal with all kinds of accidents. Teachers should combine professional training software and select valuable cases for students to practice. Through school-enterprise cooperation,

students can take internship in customs enterprises, so as to effectively improve their ability of customs declaration through real projects.

5.4. Strengthening the construction of teaching staff

The construction of teaching staff is mainly carried out from two aspects: first, it is necessary to improve the professional quality of the existing teachers themselves, so as to set up a team of "double-qualified" teachers with rich theoretical knowledge of *Customs Declaration Practice* and strong practical teaching ability. Colleges and universities can also create some opportunities for production, learning and research, so that teachers can go deep into the relevant foreign trade enterprises and strengthen the practice of customs declaration teaching in combination with the reality of import and export business; second, it is necessary to introduce outside-school *Customs Declaration Practice* experts as part-time teachers, so that they can share customs declaration experience and broaden students' horizons.

5.5. Broadening the channels of practical teaching

For one thing, it is necessary to actively promote the upgrading and procurement of software to ensure that the teaching content is as consistent as possible with the actual business. However, there are so many software majors waiting to be purchased that the teaching funds are often insufficient. Therefore, it is necessary to open up new channels of practical teaching. For example, school-enterprise cooperation can be adopted. Schools can provide enterprises with sufficient internship resources, and enterprises can provide students with internship positions related to customs declaration, so that enterprises can become the first-line base of school practice and teaching

6. SUMMARY

The problems faced by the course of *Customs Declaration Practice* are urgent, and the teaching effect of the course will be greatly reduced if these problems are not being solved. However, there are bound to be difficulties ahead, for example, if colleges and universities want to promote school-enterprise cooperation, professional strength is certainly far from enough, and it needs to combine other majors from the school level to implement cooperation. Such cooperation is attractive to enterprises and durable for solving professional difficulties.

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