

NATIONAL UNIVERSITY OF SCIENCE AND TECHNOLOGY

FACULTY OF COMMERCE

DEPARTMENT OF FINANCE

BACHELOR OF COMMERCE HONOURS DEGREE IN FISCAL STUDIES

PART II 1ST SEMESTER SUPPLEMENTARY EXAMINATION – OCTOBER 2009

CUSTOMS MANAGEMENT THEORY AND PRACTICE 1 – CFS 2204

TIME ALLOWED: 3 HOURS

TOTAL MARKS = 100

INSTRUCTIONS TO CANDIDATES:

- i. Answer any 4 **questions**.
- ii. The paper consists of 1 printed page.

1. With the aid of examples from your administration, discuss the areas that a modern Customs legislation must focus on.
2. Discuss the five stages of intelligence management.
3. With reference to your Customs Administration, discuss the key benefits of computerizing Customs processes.
4. Discuss the key features of Risk based Compliance management strategy for Customs. To what extent does your administration make use of this strategy.
5. Critically analyze the Human Resources issues that affect the efficiency and effectiveness of Customs, irrespective of its organizational structure.