

BINDURA UNIVERSITY OF SCIENCE EDUCATION

FACULTY OF COMMERCE

JUN 2025

DEPARTMENT OF ECONOMICS

**BACHELOR OF SCIENCE HONOURS DEGREE IN PURCHASING &
SUPPLY**

SCM204: CUSTOMS PRACTICE AND DOCUMENTATION

DURATION: 3 HOURS TOTAL MARKS: 100

INSTRUCTIONS TO CANDIDATES

- i. Section A [**Compulsory**]
 - ii. Answer any 3 questions from [**Section B**]
 - iii. Begin a new answer on a new page
 - iv. All questions carry 25 marks
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SECTION A [compulsory]

Answer all questions in this section

QUESTION ONE

- a) Explain the importance of maintaining proper customs documentation and records for audit and compliance purposes? [**10 marks**]
- b) Discuss the potential penalties or legal implications of inadequate or incorrect customs documentation? [**15 marks**]

SECTION B**Answer three questions in this section****QUESTION TWO**

With the aid of examples explain the role and importance of regulatory documents in international trade? **[25 marks]**

QUESTION THREE

a) Describe the role of transport documents in international trade?

[10 marks]

b) Discuss the types of transport documents used, their content, and their significance in facilitating the movement of goods across borders?

[15 marks]

QUESTION FOUR

What are the security considerations and measures taken to protect data and information in Customs Information Technology systems? **[25 marks]**

QUESTION FIVE

What are the challenges and barriers in implementing and adopting Customs Information Technology systems at a global scale? **[25 marks]**

QUESTION SIX

Discuss the factors and methods used in the determination of the value of imported and exported goods for customs purposes? **[25 marks]**

END OF PAPER