

VILNIUS UNIVERSITY

Danutė ADOMAVIČIŪTĖ

**MODEL OF CUSTOMS AUDIT FOR BUSINESS ENTERPRISES
ACTIVITIES' ASSESSMENT**

**Summary of Doctoral Dissertation
Social Sciences, Management and Administration (03S)**

Vilnius, 2011

The dissertation was prepared during the period of 2001-2011 at Vilnius University
The dissertation is defended as an external work

Scientific supervisors:

Prof. Dr. Habil. Adolfas Kaziliūnas (Vilnius University, Social Sciences,
Management and Administration – 03 S)
2001 10 – 2003 12
Prof. Dr. Habil. Vaclovas Lakis (Vilnius University, Social Sciences,
Management and Administration – 03 S)
2003 12 – 2008 04

Scientific consultant:

Prof. Dr. Habil. Jonas Mackevičius (Vilnius University, Social Sciences,
Management and Administration – 03 S)
2010 12 20 – 2011 05 30

The dissertation will be defended at the Council of Management and Administration of Vilnius University:

Chairman of the Council

Prof. Dr. Habil. Albinas Marčinskas (Vilnius University, Social Sciences,
Management and Administration – 03 S)

Members:

Prof. Dr. Birutė Galinienė (Vilnius University, Social Sciences, Economics – 04 S)
Doc. Dr. Marija Kučinskienė (Vilnius University, Social Sciences, Management and Administration – 03 S)
Prof. Dr. Danutė Zinkevičienė (Lithuanian University of Agriculture, Social Sciences, Management and Administration – 03 S)
Prof. Dr. Habil. Narimantas Kazimieras Paliulis (Vilnius Gediminas Technical University, Social Sciences, Economics – 04 S)

Opponents:

Prof. Dr. Habil. Borisas Melnikas (Vilnius Gediminas Technical University, Social Sciences, Management and Administration – 03 S)
Prof. Dr. Rasa Kanapickienė (Vilnius university Kaunas Faculty of Humanities, Social Sciences, Management and Administration – 03 S)

The public defense of doctoral dissertation will take place at 10 A.M. on the 30th of May at the Council of Management and Administration in 403 auditorium of the Faculty of Economics, Vilnius University.

Address: Saulėtekio 9, II bldg., LT-10222, Vilnius, Lithuania

The summary of dissertation was sent-out on 29th of April 2011.

The doctoral dissertation is available at the library of Vilnius University.

VILNIAUS UNIVERSITETAS

Danutė ADOMAVIČIŪTĖ

MUITINĖS AUDITO MODELIS
VERSLO ĮMONIŲ VEIKLOS VERTINIMUI

Daktaro disertacijos santrauka
Socialiniai mokslai, vadyba ir administravimas (03S)

Vilnius, 2011

Disertacija rengta 2001-2011 metais Vilniaus universitete
Disertacija ginama eksternu

Moksliniai vadovai:

prof. habil. dr. Adolfas Kaziliūnas (Vilniaus universitetas, socialiniai mokslai,
vadyba ir administravimas – 03 S)
2001 10 – 2003 12
prof. habil. dr. Vaclovas Lakis (Vilniaus universitetas, socialiniai mokslai, vadyba
ir administravimas – 03 S)
2003 12 – 2008 04

Mokslinis konsultantas:

prof. habil. dr. Jonas Mackevičius (Vilniaus universitetas, socialiniai mokslai,
vadyba ir administravimas – 03 S)
2010 12 20 – 2011 05 30

**Disertacija ginama Vilniaus universiteto Vadybos ir administravimo mokslo
krypties taryboje:**

Pirmininkas

prof. habil. dr. Albinas Marčinskas (Vilniaus universitetas, socialiniai mokslai,
vadyba ir administravimas – 03 S)

Nariai:

prof. dr. Birutė Galinienė (Vilniaus universitetas, socialiniai mokslai, ekonomika
– 04 S)
doc. dr. Marija Kučinskienė (Vilniaus universitetas, socialiniai mokslai, vadyba ir
administravimas – 03 S)
prof. dr. Danutė Zinkevičienė (Lietuvos žemės ūkio universitetas, socialiniai
mokslai, vadyba ir administravimas – 03 S)
prof. habil. dr. Narimantas Kazimieras Paliulis (Vilniaus Gedimino technikos
universitetas, socialiniai mokslai, ekonomika – 04 S)

Oponentai:

prof. habil. dr. Borisas Melnikas (Vilniaus Gedimino technikos universitetas,
socialiniai mokslai, vadyba ir administravimas – 03 S)
prof. dr. Rasa Kanapickienė (Vilniaus universiteto Kauno humanitarinis
fakultetas, socialiniai mokslai, vadyba ir administravimas – 03 S)

Disertacija bus ginama viešame Vadybos ir administravimo mokslo krypties tarybos
posėdyje 2011 m. gegužės 30 d. 10 val. Vilniaus universiteto Ekonomikos fakulteto 403
auditorijoje.

Adresas: Saulėtekio 9, II rūmai, LT-10222, Vilnius, Lietuva

Disertacijos santrauka išsiuntinėta 2011 m. balandžio 29 d.
Disertaciją galima peržiūrėti Vilniaus universiteto bibliotekoje.

INTRODUCTION

Subject Relevance

Living in the current global economic conditions, the socioeconomic well-being of each country is strongly influenced by the customs activities. Globalization has influenced the changes in customs procedures and inspection processes. Customs are engaged not only in the control, breach prevention and administration of duties and taxes, but also carry out the broader tasks, such as security assurance, simplification of trade conditions and protection of the economic interests of the countries. Nowadays the rapidly growing international trade as well as new technologies of the production and transport require the goods to be delivered to the recipient exactly at the time when they are needed. For this reason, customs formalities must be carried out as quickly as possible, without disturbing the flow of goods and at the same time not reducing the efficiency of the customs control.

The customs are involved in the procedures of the international trade regulation control. Therefore, inconvenient or inflexible customs procedures have a negative impact on the business competitiveness. Simplified customs procedures are becoming more and more important. The modernization of the customs legal and technological environment started a few years ago in the European Union. It was in 2005 – at a time when Community Customs Code (1992) was replaced and customs of member states were authorized to create an environment promoting the legitimate trade. While improving their work, customs contribute to the strengthening of the European Union business enterprises' competitiveness in the world markets at the same time imposing resources to the very place they are needed.

The customs audit is of a great importance in the process of the customs inspection. The control based on the methods of the customs audit assures better opportunities of anti-breaches. Moreover, a faster flow of goods traffic at the external border of the European Union is assured while carrying out the most inspections at the companies' residences. Therefore, it is important to improve the customs audit combining this process with the changing business environment. This also has to do with the ongoing market processes. Recently, the customs of the EU countries began appreciating the activities of the business enterprises, seeking to gain the status of the authorised economic operator (AEO). In order to implement this, the need of the exploration of business enterprises activities' evaluation appeared, at the same time paying attention to the aspects of the international trade supply network.

Subject Research Level

There are not a lot of researches in the scientific literature analysing the matters of customs procedures. Therefore, the focus was made on the analysis of the legal acts regulating customs procedures – in particular, on the legal acts regulating the provisions of the global trade liberalization and the security of the international supply network. It is important to point out that until 1990 there was almost no information concerning the aspects of the supply network, and the lack of the information concerning the solutions helping to overcome the logistical barriers that inevitably arise during the international trade process. Customs procedures and time required for the inspection - are extremely serious logistical barriers for the enterprises. Later the number of activities in this area has grown rapidly (*Heide, John, 1990; Bleeke, Ernst, 1991; Hendrick, Ellram, 1993;*

Ganesan, 1994; Lambert et al., 1996; Pearson et al., 1998; Whipple, Gentry, 2000; Ellram et al., 2002; Bourne, Neely, Platts, Mills, 2002; Halachimi, 2002; Gutierrez, Hints, 2006; Saiz, Bas, Rodriguez, 2007; Morgan, 2007; Bento, White, 2010).

After analysing the works of scientists from different countries on the topics of the audit, it is clear that theoretical and practical aspects of the audit have been analysed by a number of Lithuanian scientists (*Matickienė, 1997; Kabašinskas, Toliatienė, 1997; Mackevičius, 1999, 2001, 2005, 2009; Lakis, 2005, 2007; Katkus, 1999; Kanapickienė, 2001; Rupeikienė, 2005; Puškorius, 2005; Daujotaitė, 2006; etc.*) as well as other scientists from around the world (*Burnsas, Hendriksen, 1972; Kopeland, Dašer, Davison, 1980; Teilor, Glezen, 1988; Gray, Manson, 1989; Robertson, 1993; Andrejev, 1994; Šeremet, Suic, 1995; Loebbecke, 1995; Dunn, 1996; Woolf, 1997; Byčková, 1998; Gray, Manson, 2001; Knechel, 2001; Galloway, 2002; Arens, 2006; etc.*). However, the author failed to find the works analysing the subject of the customs audit - both foreign and Lithuanian researchers did not investigate this subject in their works.

Theoretical and practical aspects of the issues on business procedures evaluation have been analysed by a number of Lithuanian scientists (*Slatkevičienė, Vanagas, 2001; Boguslauskas, Jagelavičius, 2001; Gimžauskienė, 2004; Vidickienė, 2004; Galiniienė, 2005; Deveikis, 2007; Rupšys, 2008; etc.*) as well as other scientists from around the world (*Deming, 1986; Keegan, Eiler, Jones, 1989; Judson, 1990; Lynch, Cross, 1991; Eccles, 1991; Kaplan, Norton, 1996; Kotter, 1996; Brown, 1996; Atkinson, 1998; Greznova, Fedotova, 1999; Neely, 1999, 2002, 2005; Maisel, 2001; Marr, Schiuma, 2003; Franco-Santos, Bourne, Lebas, Euske, 2004; 2005; Bititci, 2005; Morgan, Dewhurst, 2007; Liebowitz et al., 2007; Mainardi, 2007; Saiz, Bas, Rodríguez, 2007; Bento, White, 2010; etc.*). All of them emphasized different aspects of business procedures' evaluation in their works. The concepts of the procedures evaluation are very different. As a result, nowadays there is a relatively wide range of the procedures evaluation models in the field of the enterprises activities evaluation.

Research Problem

It is obvious that customs audit's activities, while assessing business enterprises' activities, bring positive results both to the business itself and to the overall national economy. At the same time, the customs audit provides the assumptions to go deeper into the assessment processes of the business activities and learn about new phenomena influencing a successful development and evolution of this process. The assessment processes of the business activities performed by the customs are a multiple process that involves more than just the field of customs matters.

The author's personal experience working in the field of the customs audit showed that an appropriate identification of the indicators to be evaluated is an extremely important thing that should be taken into consideration while assessing the activities. Comparing the process of the activities' assessment in different fields, its differences on the applicability and use become clear. The phenomenon of the business activities' assessment in the area of customs is relatively new. For this reason, it is necessary to examine and analyse this process of activities. The assessment of business activities itself is associated with the application of simplified customs procedures. Therefore, it contributes to the formation of the new business environment, encourages businesses enterprises to take advantage of customs provided benefits and to create a competitive advantage in an integrated market.

The customs audit has not been analysed in the scientific literature. As a result, the uncharted territory of the customs audit's activities and the absence of its conception create a problem that must be solved. The research problem is often being formulated by the question about the research phenomena and their interactions. It is often being caused by the contradictions appearing in the development of any process or phenomenon. The question-problem of this paper could be formulated as follows: does a created customs audit's theoretical model, aiming at gaining the AEO status, make a proper assessment of the business enterprises activities? In order to solve this problem and to analyse the ongoing changes in the business environment as well as to look for the effective models of the business enterprises activities' evaluation, the attention of researchers and practitioners must be concentrated.

Research object - a model of the customs audit used for the assessment of business enterprises' activities.

Research aim – to identify the most significant and the most risky areas of the business activities' assessment and to create a model of the customs audit.

In order to achieve the set aim, the following **tasks** are met:

- to reveal the role of customs for the protection of the interests of the society and the socioeconomic development as well as to assess the influence of the customs procedures on the business processes;
- to highlight the peculiarities of the Lithuanian customs, ensuring the security of country's financial interests;
- to structure business, philosophical and psychological attitudes and to introduce a concept of the customs audit, the main challenges and a content, highlighting its importance to the process of the business' assessment;
- to introduce the assessment of the EU customs audit's model, to identify the link between the current and target business aspects of the business enterprises activities' assessment;
- to carry out the analysis and evaluation of the customs audits' models used in the world, to identify their influence on the business processes;
- to prepare a model of the business enterprises activities' assessment and to verify it using a practical application on the example of the operational audit of the particular enterprise's activities as well as to reveal the functionality of the created model in the real business environment.

Statements to be Vindicated:

- under the global economy conditions, customs activities are important for the protection of the public interests and the international supply network's security;
- the customs audit is a highly effective tool, ensuring the business enterprises activities' assessment by the financial, legal and security aspects;
- an assessment of the business entities' activities allows to determine their efficiency, economy, effectiveness and continuity;
- a developed recommended customs audit's model, being applied in today's business environment, will ensure a more efficient management of the customs-referred functions.

Scientific Novelty and Significance

The scientific novelty of the dissertation indicates the fact that the assessment of business enterprises' activities, performed by the customs, and the customs audit's activities have not been analysed by other authors. This is reflected in basic results of the scientific researches. This work is of a theoretical applied format. The assessment of business enterprises' activities is being analysed in the context of the customs audit. The customs' conducted assessment process of the business enterprises' activities has a number of procedural aspects, coming from the particularities of the activities themselves, and the assessment itself may have different specific objectives. The result of the implementation of the activities' assessment targets at the measuring of the achievement of those objectives that are taken into consideration carrying out the assessment activities. The scientific novelty of this work is expressed by the theoretical and practical results.

Theoretical Significance:

- a systematic analysis of the customs activities, audit and business activities' assessment has been conducted on the basis of Lithuanian and foreign scientific and practical literature;
- for the first time, after structuring business, philosophical and psychological attitudes, a concept of the customs audit has been introduced, highlighting its importance to the business processes; new audit dimensions – influencing a new approach to the customs audit's process - have been analysed;
- customs audit's place in the audit's system has been revealed, comparing different audits' types general features of the customs audit and its differences from other types of audits have been defined, an existing relationship between the customs, financial, management and operational audit has been revealed;
- the concepts of the business activities' assessment have been examined, a comparative analysis of the business activities assessment's models has been conducted, the areas of business enterprises activities' assessment suitable for the customs audit's model have been identified;
- after conducting the analysis of the EU customs audit's model – used for the assessment of business enterprises activities - the evaluation of this model has been introduced, its fundamental drawbacks lying in the identification of the appropriate indicators of the activities' assessment have been revealed;
- after studying the business enterprises activities assessment's models and the customs audit's models of various countries – pointing out the key areas of business activities' assessment – a theoretically reasoned and empirically based customs audit's model which complemented the existing customs audit's theoretical and methodological basis has been introduced.

Practical Significance:

- the customs procedures' importance to the defence of the society and markets against the international terrorism's, weapons' and hazardous materials' threats of entering the country has been revealed integrating security aspects to the customs control;
- the activities of Lithuanian customs and customs audit have been analysed, the main activities' principles of customs audit's organisation and its regulation have been presented, the aspects of customs audit's processes have been examined;

- the analysis of customs audits' models of various countries has been carried out, the main customs audit's models of the EU and other countries' - the United States, Japan and Sweden - have been examined. After carrying out the analysis of customs audit's models their critical evaluation has been presented;
- the customs audit's model for the assessment of business enterprises' activities, aiming at providing an entity with an authorized economic operator's status and the AEO certificate, has been created. The developed model allows to comprehensively measure and evaluate business enterprise's activities - at the same time contributing to the realisation of the challenges faced by the customs activities;
- the created customs audit's model can be successfully adapted to other countries' customs administrations and other public institutions.

Sources of Information

A comprehensive analysis of the scientific, practical and methodological literature was carried out in this graduation dissertation. The analysis of the scientific literature is based on the scientific studies, researches and papers of foreign as well as Lithuanian authors, the analysis of the enterprises (dealing with customs procedures) websites' of Lithuania and other countries and the analysis of other secondary sources. The analysis of the legal acts (*Council Regulation (EEC) No 2913/92; Customs Law of the Republic of Lithuania, 2004; Framework of Standards to Secure and Facilitate Global Trade, 2005; Regulation (EC) No 648/2005 of the European Parliament and of the Council; Commission Regulation 1875/2006; Regulation (EC) No 450/2008 of the European Parliament and of the Council; Decision No 70/2008/EC of the European Parliament and of the Council; Paris Declaration on the Future Role of Customs, 2008; Communication from the Commission to the Council, the European Parliament and the European Economic and Social Committee: Strategy for the evolution of the Customs Union, 2008; Ruka declaration on the Future of Customs 2013-2020, 2010; the Business Strategy of the Customs of the Republic of Lithuania for 2011–2015, 2010; Commission Regulation 430/2010, etc.*) was carried out in accordance with the legal acts of the World Customs Organization, the European Union, the institutions of the Republic of Lithuania and the customs administrations legal acts, regulations, decisions and other documents adopted by different countries . The main sources used are: monographs, published results of the empirical studies that reflect the latest aspects of international trade supply network's and enterprises procedures' evaluation, treatises, conference material, e-information.

Research Methods

In order to achieve the aim and goals of this work the analysis and sistematization of the scientific literature and legal acts, the data analysis and the comparison, the grouping, the questionnaire, the summary as well as mathematical statistical methods, were combined.

A method of the written questionnaire was used to collect the direct data needed for the research chosen. Mathematical-statistical methods were used to reason the representation of the research results and to process them. To summarize the questionnaires' data SPSS programme (*Statistical Package for the Social Sciences*) was used.

Volume

The graduation dissertation consists of lists of the tables, figures and supplements, the introduction, three parts, conclusions and recommendations, references and supplements. The total dissertation volume - 168 pages. There are 23 tables, 30 figures, 12 supplements. 214 references were used.

Approbation

Interim research results were presented at the international and Lithuanian scientific and practical conferences, scientific publications.

Structure

A logical structure of the dissertation is presented in Figure 1. It sets out the sequence of steps while implementing the goals stated in this paper.

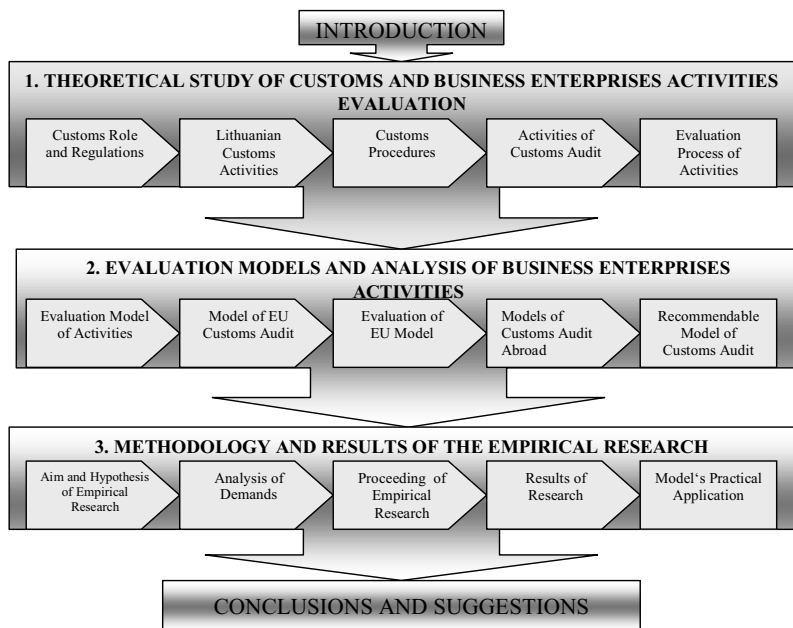


Fig. 1. Logical Structure of Dissertation

DISSERTATION SUMMARY

Theoretical Study of Customs and Business Enterprises Activities

The influence of customs on the public interests' protection and social as well as economic development was analysed. After analysing the customs activities monitoring and managing the international flow of goods, customs contribution ensuring the increased security of goods supply network was revealed. The analysis revealed the

important contribution of the World Customs Organization (WCO) - which owns 177 customs administrations, representing 99 percent of the world trade, the *Frameworks of Standards to Secure and Facilitate Global Trade, SAFE Framework* (Fig. 2) were established - to global security and trade facilitation.

The System of SAFE Framework consists of 4 essential elements. The System harmonizes the pre-electronic cargo information about shipments. In order to be against the security threats, each country joining the System is obliged to apply the comprehensive approach of the risk management. The System requires the inspection of the high-risk containers and the cargo inspection. The System also defines benefits that customs will provide to the business enterprises matching the minimum supply network security standards and the best practices. The System, based on four essential elements, is focused on two equal principles: "customs to customs" and "customs to business enterprises". The principles are composed of series of standards that must be implemented at the international level and that are presented as minimum requirements obligatory for WCO members to carry out.

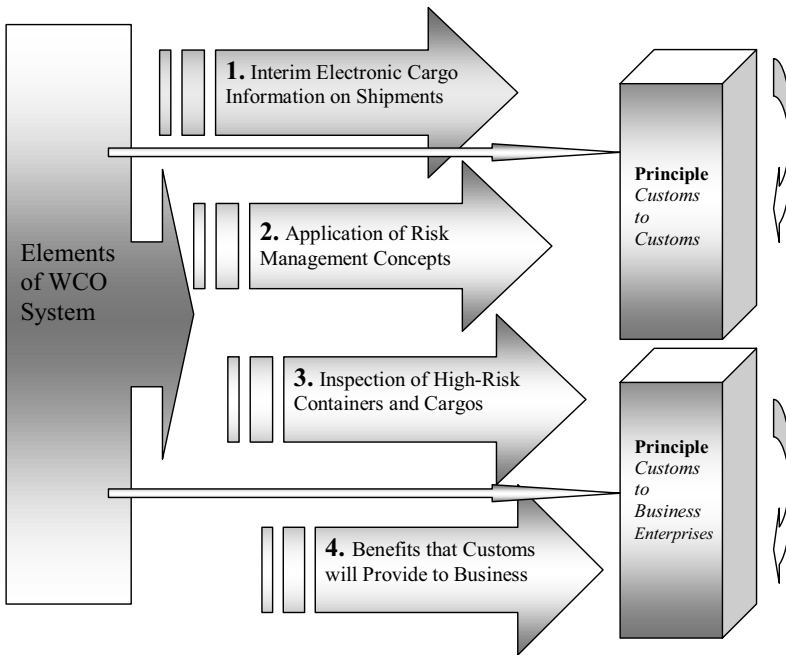


Fig. 2. Framework of Standards to Secure and Facilitate Global Trade, SAFE Framework

Source: compiled by the author on the basis of the Framework of Standards to Secure and Facilitate Global Trade (2005).

The influence of customs procedures having an impact on business processes has been analysed. Each country's economy is influenced by the ongoing international trade, the volume of which depends on the efficiency of logistical operations - from the modelling and management of the logistics process, helping to control the flow of goods crossing national borders. The process of the worldwide transportation of goods is very long and complicated. After analysing the flow of goods, it can be stated that a long time required for the customs procedures can be named as one of the international trade's barriers. The role of customs seeking to facilitate legitimate trade and to introduce the simplified customs procedures has been revealed.

The accomplished comprehensive analysis of scientific and practical literature helped to identify the customs audit and its place in the audit system. The work presents a concept of customs' audit as well as reveals the main principles of Lithuanian customs audit's organisation and regulation. Customs audit is defined as a process, allowing customs officials to qualify the following entities: 1) checking the information correctness of customs declarations, entity's accounting documents and registers, business systems and all the commercial documents being of a great importance to the customs – documents belonging to companies (individuals) and that are directly or indirectly related to the activities carried out during customs procedures, 2) determining the agreement with certain criteria. The legal framework of customs audit is being regulated by of the Community Customs Code (1992) and Law on Customs of the Republic of Lithuania (2004).

The peculiarities of the customs audit have been analysed. The field of customs audit has not been examined enough in the scientific literature until nowadays. For this reason, it is often compared with three other basic types of the audit - financial, operational and management audit – that are often found in other works and studies. Unlike the financial, operational or management audit, the main objectives of the customs audit are the following: 1) to examine the accuracy and completeness of the data filled in the customs declarations, 2) to identify the mistakes and breaches of the documents' data – on the basis of which customs duties and other taxes are being calculated - provided by the importers, exporters and other persons undertaking the obligations to the customs, 3) to assess entities' activities and compliance with the fixed requirements. This paper represents the process of the customs audit (Fig. 3).

The customs audit, unlike the other above mentioned types of audit, aiming at ensuring the data accuracy indicated in the customs declaration, can verify business enterprises' commercial, accounting documents and registers, business systems and all the commercial documents that are of a special importance for customs – all those documents related to goods' import, export or transit-related operations. These documents belong to enterprises (individuals) directly or indirectly related to the customs procedures.

The customs audit checks how customs procedures are carried out by the entities, if the goods are correctly declared in the customs declarations, if the legal acts regulating customs procedures are applied, if customs duties and other taxes have been paid to the state budget on time and properly and so on. Customs are also a public institution, that is why the enterprises activities' verification and evaluation carried out by the customs can be considered as a kind of public audit.

After analysing the scientific and practical literature, it is clear that the customs audit has features in common with other types of audit. According to the inspection area

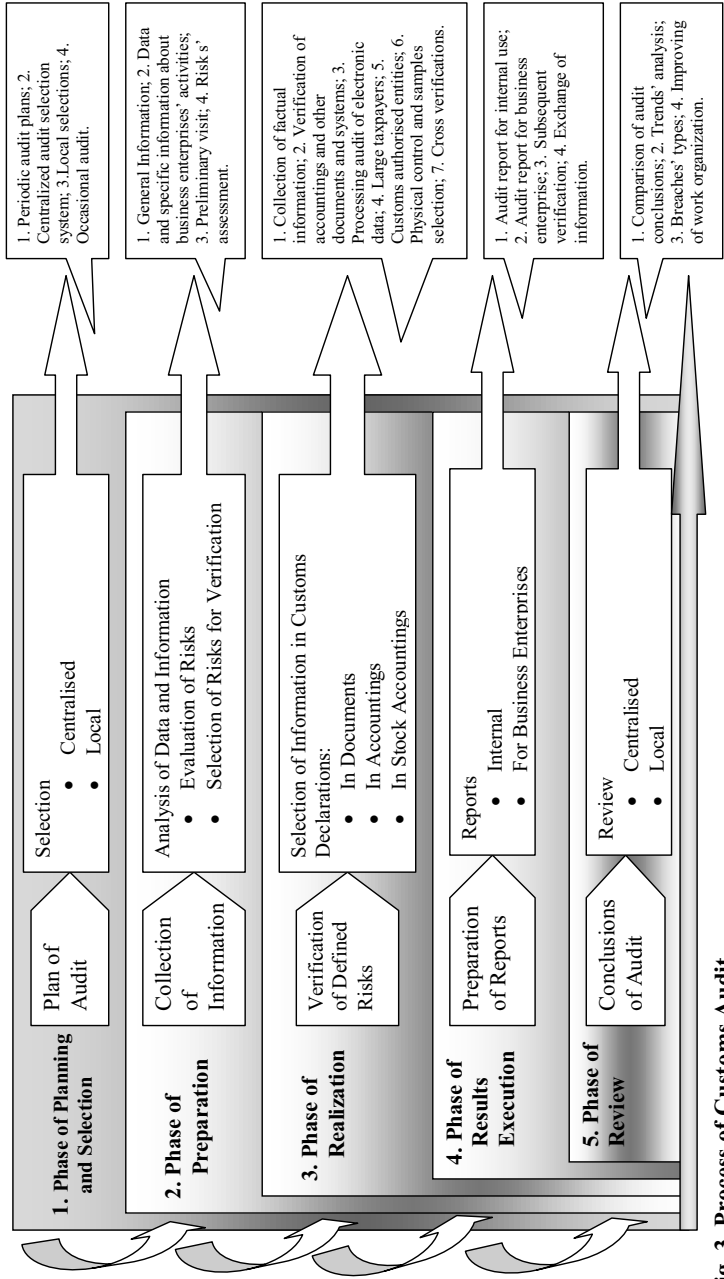


Fig. 3. Process of Customs Audit

Source: compiled by the author

it is closest to the audit of financial reports. However, it also features the operational audit as it carries out the verifications of enterprises' economic and commercial activities. Customs audit verifies the compliance with the Customs Code and other legal acts regulating customs activities and provisions – and these features are typical to the management audit. It can be stated that there is a correlation between the customs audit as well as the audit of financial reports, management audit and operational audit.

The customs audit, having in common some features of each type of audits, has also its own differences: it has its own aim of the fulfilment and other special features. The verified areas of the customs audit can be goods' customs value, goods' classification, origin of goods, duty preferences and import quotas, antidumping and countervailing duties, permissions issued by customs, reports submitted to the customs by business enterprises and so on. Depending on the results of risks' inspections, the focus of the customs inspections can be made on one or more fields mentioned.

The customs audit can be regarded as an interim/pre-audit or an audit passing the goods away after customs execution. The assessment of the enterprises' activities can also be referred to the interim audit. During this assessment the enterprise submits an application to customs asking for receiving the AEO (*Authorised Economic Operator*) status and the AEO certificate.

The importance of the customs audits – being a tool of enterprises' activities' assessment – was investigated. Moreover, the process analysis of the business enterprises' activities' assessment in the context of a customs audit was carried out. It was found out that modern activities' assessment systems include and evaluate the policy issues of organizations. Therefore, in order to carry out the evaluation of activities, the organization's mission, policies and objectives should be combined together. Most of the authors creating the models of activities' assessment emphasize the importance of enterprises' strategy and long-term goals.

It was found out that the greatest influence in the process of business' assessment is done by the use of non-financial indicators. This has the greatest effect on business results. One of the activities' assessment models, including the assessment of the supply network, is a model of J. Saiz, A. Bass, R. Rodriguez (2007) (Fig. 4).

After analysing this model it was found out that the process of activities' assessment is also characterised by the fact that it includes not only the evaluation criteria of a business unit but also of the supply network and the business network. An essential feature of the model is a particular requirement: first of all to consider and assess the organisation's strategy and only then to evaluate the ongoing processes.

The assessment process of the customs audit of business enterprises' activities can be made on the basis of this model. The authors of this model stressing the importance of the strategy's implementation have identified its two components: a strategic framework and a process framework.

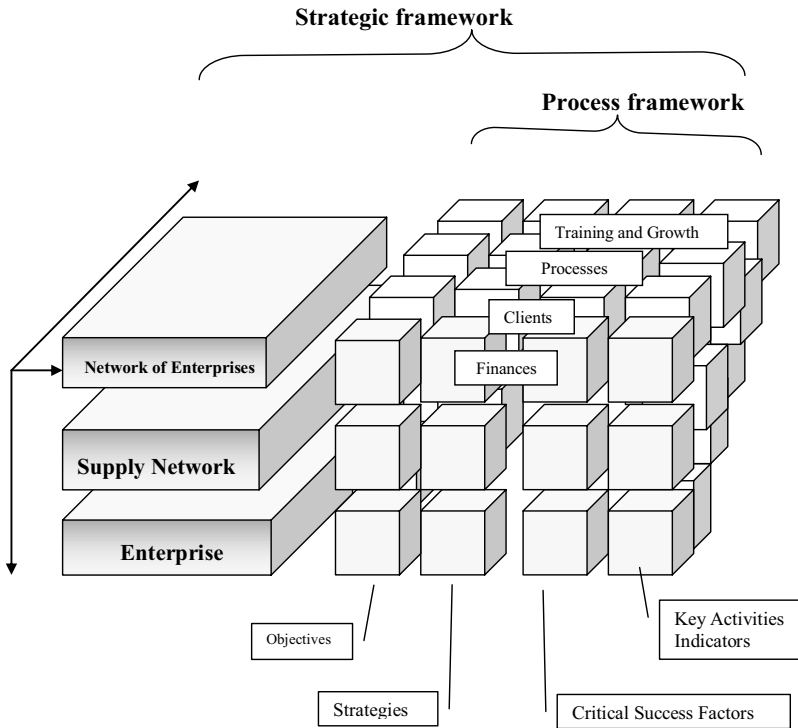


Fig. 4. Structure of Business Activities' Assessment Process

Source: compiled by the author on the basis of J. Saiz, A. Bas, R. Rodriguez (2007).

Business Enterprises Activities Evaluation - Models and Their Analysis

After carrying out the analysis of the customs procedures in various countries, it has been defined that the models used for the assessment of business enterprises' activities were started to be created only at the beginning of the 21st century. The first ones were the Swedish customs officials raising the ideas of the modern customs system. In 2001 they developed a model of the quality assurance and the simplification of the customs procedures. The model was called 'Stairway'. According to this model, another model of the assessment of business enterprises' activities – 'AEO' - was developed and from 2008 implemented in the EU customs. Customs administrations of other countries have also developed a number of different programmes to define the business enterprises' activities. On the basis of these programmes specific activities' assessment models have been designed: programmes of Customs-Trade Partnership against Terrorism (C-TPAT) and Containers Security Initiative (CSI) in the United States, AEO Programme in Japan, Partnership in

Protection Programme in Canada, Secure Export Programme in New Zealand, Frontline Programme in Australia (see Fig. 5). Customs audit models used for the business enterprises activities' assessment in the European Union, the United States, Sweden and Japan have been analysed.

The EU customs audit model, assessing the activities of business enterprises seeking to gain the 'AEO' status, include the following fields of enterprise's activities: (1) evaluation of the available information about the company, (2) details about the requirements met, (3) company's accounting and logistics system, (4) company's financial solvency, (5) safety and security requirements. After the customs audit carried out the evaluation of business enterprise's activities and defined that the enterprise met the fixed criteria, a decision was made to grant the 'AEO' status and to issue a certificate.

After analysing theoretical models of the business activities' assessment and after carrying out the analysis of the models of the business enterprises activities' evaluation – used in various countries – it is clear that the EU customs audit's model does not include one of the most important elements of the assessment - the company's vision, goals, strategy and related to these elements business risk's assessment. While assessing the company's activities, the analysis of external factors is very important. This helps the customs authorities to better assess possible risks and business perspectives. In this case, after identifying the external factors, it is extremely important to assess potential threats and possible changes in the enterprise.

The authors developed and recommended customs audit's model is depicted in Figure 6. The model is supplemented with new assessment areas: 1) business activities' continuity and development opportunities (indicators to be evaluated: an industry/a business sector, external and internal factors, the analysis of the most important financial indicators, a bankruptcy prediction, the analysis of the company's development); 2) the internal control system (indicators to be evaluated: the control's environment, the business risk's assessment, the system of the information, control's activities, the monitoring of the control's procedures). An assessment area "Responsibility and Profitability" is added by the new indicators of the property profitability, capital profitability and sales profitability. The analysis of the assessment's indicators in the model is carried out by connecting these indicators with the company's vision, goals and the implementation of the strategy. This additionally evaluated information provides the customs auditor with the opportunity to view the evaluated enterprise wider and in a more detailed way. It has also been found out that the segmentation of business enterprises activities assessment's models - according to the parties of the supply network - has crucial advantages. This advanced experience is being applied by Japanese customs in their procedures. The author suggests adapting this to Lithuanian customs, developing activities assessments' models for each party of the supply network.

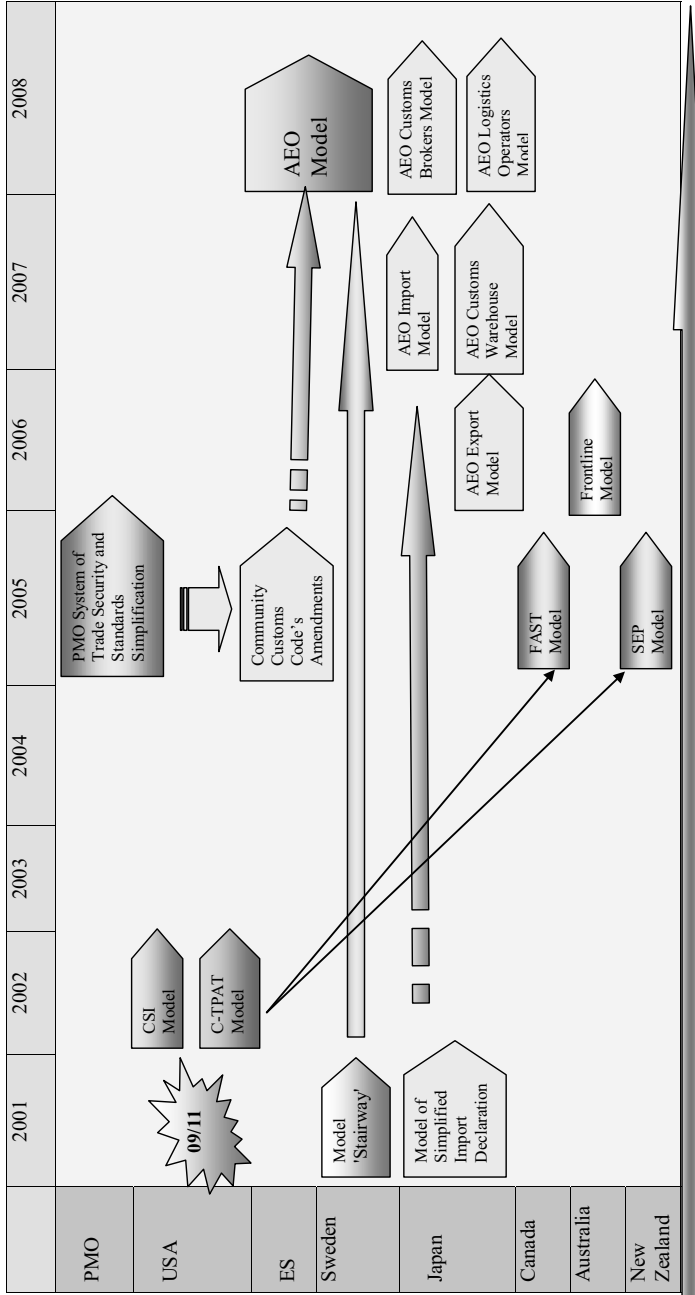


Fig. 5. Development of Implemented Initiatives and Models in the Customs of Different Countries

Source: compiled by the author

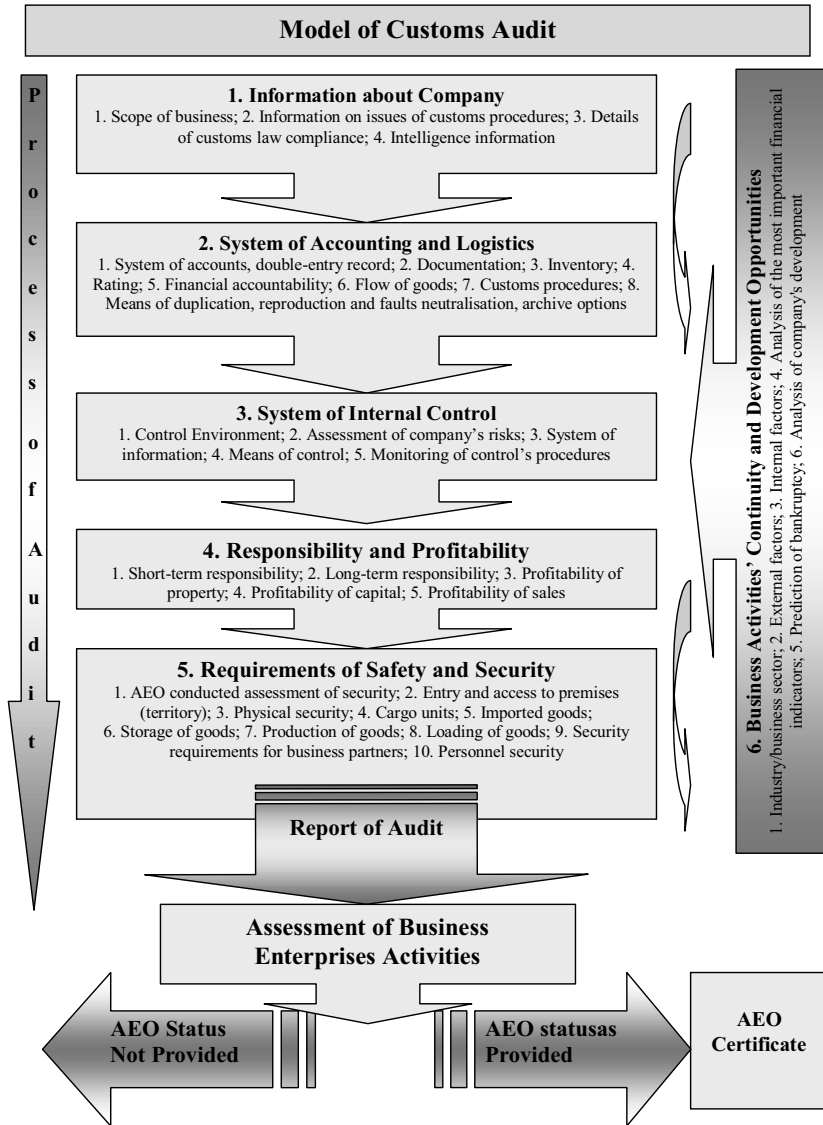


Fig. 6. Recommended Model of Customs Audit for Assessment of Business Enterprises' Activities

Source: compiled by the author

Empirical Research Methodology and Results

The aim of the research has been defined; hypotheses about the phenomena and processes happening in the business society have been pointed out. Using methodological principles the applied research methods and procedures have been chosen, a questionnaire to carry out a survey has been compiled, a sample to be analysed has been defined. A logical and statistical analysis of the empirical research results has been carried out. Primary research data have been processed with the help of SPSS program; the systematisation of the data has been made, a summing-up of the empirical research results has been introduced.

The research of the assumptions formulated by the customs audit's model has been conducted in two phases. During the first phase the analysis of the customs procedures and requirements of the business enterprises activities' assessment has been carried out. During the second phase – the analysis of the assumptions formulated by the customs audit's model has been conducted.

The results of the analysis of the customs procedures and requirements of the business enterprises activities' assessment have showed that, according to the interviewed business representatives' opinion, simplified procedures are mainly designed to the representatives of larger business enterprises (agreed 60 percent of respondents). Therefore, during the second phase the respondents were selected from large enterprises, taking into account three variables: the number of formalised customs declarations, the statistical value of imported goods, the paid import duties and taxes. Summarising the research results:

- checking the hypothesis H.1. *The more powers will be given to customs authorities, the more responsibility and seeking of introducing simplified customs procedures will be assumed by business enterprises*, it has been found out that simplified customs procedures are used by 36.7 percent of respondents. 75 percent of respondents have agreed for the statement that simplified customs procedures facilitate the whole business process. The representatives of the business sector have welcomed the initiative to take on more responsibility in exchange for greater simplification of formalities in customs procedures (agreed 70 percent of respondents). There has been noticed a growth of the business sector representatives' intensions to use simplified customs procedures. Moreover, the attitude of taking more responsibility in exchange for greater simplification of formalities in customs procedures has changed in a positive way. It can therefore be stated that businesses enterprises will make greater use of simplified customs procedures. The hypothesis H.1 has been confirmed;

- checking the alternatives of the hypothesis' H.2. *Evaluation indicators should be clearly linked with each company's vision, objectives and strategy* acceptance or rejection the respondents have been divided into two groups: those confronting the customs procedures in their work not more than 5 years and those confronting the customs procedures in their work for more than 5 years. 50 percent of the respondents confronting the customs procedures in their work not more than 5 years (first group of respondents) agreed with the statement that in order to evaluate enterprise's activities and perspectives

customs auditors must relate the indicators used during the evaluation to the company's vision and implementation of strategic goals. The second group of respondents - confronting the customs procedures in their work for more than 5 years – has rated the hypothesis H.2. in a better way - 56.3 percent. The conclusion can be made that the more employees confront the customs issues in their work, the better and more precisely they can assess the importance of assessment indicators. The hypothesis H.2. stating about the importance of assessment indicators to be linked with the company's vision, objectives and strategy has been also confirmed;

- checking the hypothesis H.3. *The evaluation of the analysis of the industry or the business sector as well as the analysis of the external factors and business risks related to them could help the customs to form a clear view of the assessed company and its perspectives*, 64.3 percent of respondents have expressed their agreement. Analysing the research results the attention is paid to the fact that quite a lot of respondents agreed with the importance of the financial responsibility to the business activities' valuation (67.9 percent). The hypothesis H.3. pointing out the analysis of the external factors and the significance of the indicators related to the business risks has been also confirmed.

The results of the research carried out and the functionality of the author's created model of the customs audit have been checked, making model's practical application in a real business environment of the chosen company. The following business areas of the company have been taken into consideration: the information about the company, an accounting and logistics system, a system of the internal control, responsibility and profitability, safety and security requirements, the business continuity and opportunities for the development. While assessing the company's activities, the assessment indicators have been interconnected with the company's vision, objectives and strategy. After evaluating company's activities, it has been found out that using the recommended model of the customs audit it has been possible to have a deeper and more comprehensive business activities' evaluation, making sure of the company's perspectives and determining its reliability from the point of view of the customs.

CONCLUSIONS AND RECOMMENDATIONS

1. In the global economic conditions customs activities remain of a great importance. In the European Union customs deal with the policy of duties and the international trade. They are also responsible for the efficient security of the EU financial interests. The global trading system is not secured against the terrorism which can cause a serious damage to the global economy. Being a part of the governmental organisations that monitor and manage a cross-border movement of goods, customs administrations appear in a unique position, as they ensure an increased security of the global supply network as well as

contribute to the social and economic development through the revenue collection and the trade facilitation. With the growth of the international terrorism and the increased threats of the weapons, counterfeit and pirated goods as well as hazardous materials to enter the country and thus endanger the international trade and public security, customs are confronted with new challenges. EU customs authorities are to fulfil the basic strategic objectives, focusing on five key areas: 1) a defence of the public and the EU's financial interests, 2) a competitiveness of European enterprises, 3) a facilitation of the legitimate trade, 4) a control of the supply network, 5) a cooperation of the customs and other governmental institutions with business enterprises.

2. The main strategic objective of Lithuanian customs – a defence of the market and the society in the field of the foreign trade while implementing the policy of European Community's taxes and trade. To achieve this objective, one of the main challenges is to implement measures related to the safety and security of the international trade supply and to prevent the terrorism, smuggling, organised crime and other criminalities. The focus is made on the application of the audit-based control measures in order to overcome the logistical barriers that inevitably arise during the process of the international trade.

3. Under the competitive market's conditions, it is important to evaluate the business enterprises' activities. One of the key tools here is the customs audit, giving an opportunity to identify the efficiency, economy, effectiveness and continuity of business activities. The author suggests defining the customs audit as a process which enables customs officers to carry out an assessment of the treaty's activities: 1) checking the data accuracy indicated in the customs declarations, entity's accounting documents and registers, business systems and all the commercial documents that are of a special importance for the customs – all the documents belonging to enterprises (individuals) directly or indirectly related to the customs procedures; 2) and identifying the correspondence to the certain criteria. The main objectives of the customs audit are the following: 1) to check the data accuracy and comprehensiveness indicated in the customs declarations, 2) to define the breaches – on the basis of which duties and other taxes are being counted - and errors of the data in the documents provided by the importers and exporters as well as other persons accepting the customs obligations, 3) to evaluate the entities' activities and compliance with the requirements.

4. Comparing all the types of the audit it is clear that the customs audit has many features in common with other types of the audit. There is a special correlation between the customs audit and financial, operational as well as management audit. The customs audit having common features with other types of the audit has also its own differences; its different goal has its own special features. Customs procedures, goods' customs value, goods' classification, origin and other things can become the inspected areas of business enterprises' activities and the items to be assessed. Customs conducted process of the business enterprises activities' assessment has a number of procedural aspects arising from the activity's particularity. The

assessment of business enterprises' activities in Lithuanian customs is carried out taking into consideration the issuing/non-issuing of the AEO status – when the customs audit assesses the activities of the economic operator and its compliance with the established criteria. After analysing the enterprises activities quality's AEO certification process of the EU customs, it can be affirmed that this is a positive phenomenon, which can be considered as a first customs' step towards the positive assessment of the enterprise, taking into consideration its reliability. This process of certification provides a competitive advantage over other companies.

5. After analysing the concepts of the business activities' evaluation, it has been found out that they are very different. As a result, a relatively wide range of activities assessment's models can be found in the field of the business activities' assessment nowadays. Some of them (model of well-balanced indicators' system by Kaplan and Norton, 1996; model by Saiz, Bass and Rodriguez, 2007) can be applied, improving the EU's customs audit's model for the assessment of business activities.

6. In most cases the main problem related to the activities' assessment, lies in the identification of the appropriate activities assessment's indicators. After analysing the models of the business activities' evaluation, it has been found out that the majority of them include the enterprises strategy's aspects. Therefore, in order to carry out the evaluation of the activities, the organization's mission, policies and objectives should be combined (Kaplan, Norton, 2004; Pongatichat, Johnston, 2008). It has also been found out that today's models of the business activities' assessment are characterised by the fact that the activities' assessment includes not only traditional business activities assessment's indicators but also the assessment of the entire supply network and inter-operational procedures. The supply network is influenced by a broad set of environmental factors. That is why, this assessment area is quite tricky and complicated, requiring a broad understanding of the importance of a global context.

7. It has been found out that various countries' customs administrations, assessing the activities of business enterprises, use different models of the activities' assessment. After analysing theoretical models of the business enterprises activities' evaluation and after carrying out the analysis of the models of the business enterprises activities' assessment used by the customs of various countries (EU, USA, Japan, Sweden) as well as with reference to the personal practical researches, the author has developed a model of the customs audit, recommended in the evaluation of business activities. The author supplemented the model with new assessment areas: 1) business activities' continuity and development opportunities (indicators to be evaluated: an industry/a business sector, external and internal factors, the analysis of the most important financial indicators, a bankruptcy prediction, the analysis of the company's development); 2) the internal control system (indicators to be evaluated: the control's environment, the business risk's assessment, the system of the information, control's activities, the monitoring of the control's procedures). An assessment area "Responsibility and Profitability" is

supplemented with the new indicators of the property profitability, capital profitability and sales profitability. The analysis of the assessment's indicators in the model is carried out by connecting these indicators with the company's vision, goals and the implementation of the strategy. This additionally evaluated information provides the customs auditor with the opportunity to view the evaluated enterprise wider and in a more detailed way. After the evaluation of the businesses enterprises' activities, it has been found out that it is quite tricky and difficult to assess different entities of the supply network, using a single model of the customs audit that is adapted by the EU customs. For this reason, it is worth to reform this model, using the example of the AEO program being applied by the Japanese customs. It is recommended to Lithuanian customs to develop the activities' assessment models separately for each party of the supply network. This will allow greater flexibility to carry out the activities' assessment during the audit procedures.

8. In order to check the customs audit's model created by the author, a research of the recommended model's formulated assumptions has been carried out. Three hypotheses have been initiated: H.1. The more powers will be given to customs authorities, the more responsibility and seeking of introducing simplified customs procedures will be assumed by business enterprises; H.2. Evaluation indicators should be clearly linked with each company's vision, objectives and strategy; H.3. The evaluation of the analysis of the industry or the business sector as well as the analysis of the external factors and business risks related to them could help the customs to form a clear view of the assessed company and its perspectives. Study results confirmed the hypotheses.

9. Applying the recommended customs audit's model in order to assess the business enterprises' activities, the author has carried out its practical application in accordance with the chosen company. While assessing the company's activities, the assessment indicators have been interconnected with the company's vision, objectives and strategy. The following business areas of the company have been taken into consideration: the information about the company, an accounting and logistics system, a system of the internal control, responsibility and profitability, safety and security requirements, the business continuity and opportunities for the development. After evaluating company's activities, it has been found out that using the recommended model of the customs audit it has been possible to have a deeper and more comprehensive business activities' evaluation, making sure of the company's perspectives and determining its reliability from the point of view of the customs.

10. Customs activities and their changes influence business processes. The survey results showed that the application of the simplified customs procedures of Lithuanian business enterprises have been more of a fragmentary nature yet. Lithuanian customs should pay more attention to the application of the simplified customs procedures. The improvement of this customs procedures' area should become a relevant issue for both the customs and the business community.

Distribution of Research Results

The results of the research are announced in 4 articles, 3 of which are published in the scientific publications appreciable as a doctoral dissertation. Reports were presented at 1 international scientific conference, 2 Lithuanian scientific conferences. 1 report was introduced at the international conference on customs auditors.

Articles at Scientific Publications:

1. Adomavičiūtė, D. (2002). Lietuvos muitinės veiklos ypatumai, kryptys, integruojantis į Europos Muitų sąjungą. *Mokslo darbai: Ekonomika*, t. 60 (2). ISSN 1392-1258, p. 7-16.

2. Mackevičius, J., Adomavičiūtė, D. (2011). Lietuvos muitinės audito ypatumai ir vaidmuo muitinės kontrolės procese. *Mokslo darbai: Buhalterinės apskaitos teorija ir praktika*, Nr.9. ISSN 1822-8682, p. 7-17.

3. Adomavičiūtė, D., Fominienė, A. (2011). Inovacijos Lietuvos muitinėje: tarptautinio verslo ryšių analizė ir vertinimas. *Viešasis administravimas*, Nr. 1. ISSN 1648-4541.

4. Adomavičiūtė, D. (2011). Lietuvos muitinės vykdomas verslo įmonių veiklos vertinimas ir jo ypatumai. *Ekonomikos ir turto vertės pokyčiai: tendencijos ir valdymo priemonės*. Conferences, held in Vilniuje at Vilnius University 25 March, 2011; scientific works. ISBN 978-9955-33-652-5, p. 5-14.

Material Used at Scientific Conferences:

1. Adomavičiūtė, D. (2004). Muitinės audito reikšmė, jo įtaka verslo sprendimams. *Development of economy: theory and practice*. Proceedings of international scientific conference, September 30 - October 2, 2004, Kaunas. ISBN 9955634049.

2. Adomavičiūtė, D. (2006). IT in Lithuanian customs audit activity. *International antifraud meeting*, 9-13 October 2006, Austria, Pörschach am Wörthersee, CD-ROM, p. 17.

3. Adomavičiūtė, D. (2011). Verslo veiklos vertinimo koncepcijų raida ir tendencijos. *Verslas XXI amžiuje*. 14-oji Lietuvos jaunųjų mokslininkų konferencija, 2011 m. vasario 3 d., VGTU. CD-ROM.

Author's Portfolio

Danutė Adomavičiūtė was born on 18 August, 1963 in Alytus.

Education

1987	Vilnius University Faculty of Trade (Economy of trade)
2000	Vilnius University Institute of International Relations and Political Science (Master of international trade)
2008	Vilnius University, postgraduate studies (Management and administration)

Professional Background

2008 - up to now Customs Department under the Ministry of Finance of the Republic of Lithuania, Chief Inspector
2005-2011 Vilnius College of Technologies and Design, Petras Vileisis Railway Transport Faculty, Lecturer
2007-2009 British Embassy in Moldova, Expert of Customs Audit
2000-2008 Customs Department under the Ministry of Finance of the Republic of Lithuania, Senior Inspector
2000-2000 UAB Vilko apetitas, Accountant-Manager
1997-2000 UAB Rudainė, Deputy Director
1995-1997 UAB Diarena, Trade Expert
1987-1995 AB Įrengimai, Economist
1982-1987 National Economy Institute of Specialist Training, Engineer

DISERTACIJOS SANTRAUKA

Temos aktualumas

Dabartinės globalios ekonomikos sąlygomis kiekvienos šalies socialinei ekonominei plėtrai didelę įtaką daro muitinių veikla. Globalizacija lėmė muitinių veiklos pokyčius ir vykdomos kontrolės procesus. Muitinės ne tik užsiima kontrole, pažeidimų prevencija bei muitų ir mokesčių administravimu, bet ir atlieka platesnio masto užduotis, visų pirma užtikrindamos saugumą, sudarydamos paprastesnes prekybos sąlygas ir gindamos ekonominius šalių interesus. Dabartiniu metu spartėjanti tarptautinė prekyba, naujos gamybos ir transporto technologijos reikalauja, kad prekės būtų pristatomos gavėjui būtent tada, kai jos reikalingos, todėl muitinės formalumai turi būti atliekami kuo greičiau, netrikdant prekių srautų judėjimo, bet ir nemažinant muitinio tikrinimo efektyvumo.

Muitinė dalyvauja tarptautinės prekybos reguliavimo kontrolės veikloje, todėl apskunkinančios arba nelanksčios muitinės procedūros daro neigiamą poveikį verslo konkurencingumui. Vis reikšmingesnės tampa supaprastintos muitinės procedūros. Europos Sąjungoje (ES) muitinių teisinės ir technologinės aplinkos modernizavimas prasidėjo prieš kelerius metus, kai 2005 m. buvo pakeistas Bendrijos muitinės kodeksas (1992) ir šalių narių muitinėms suteikti įgaliojimai kurti aplinką, skatinančią teisėtą prekybą. Tobulindamos savo veiklą muitinės padeda stiprinti ES verslo įmonių konkurencingumą pasaulio rinkose ir kartu skiria muitinės išteklius ten, kur jų labiausiai reikia.

Muitinės kontrolės procese svarbų vaidmenį atlieka muitinės auditas. Muitinės audito metodais grįsta kontrolė užtikrina didesnes kovos su pažeidimais galimybes bei, atliekant didžiąją dalį tikrinimų įmonių buveinėse, užtikrinamas greitesnis prekių srautų judėjimas ties išorine ES siena. Tai išryškina muitinės audito sritis, derinant su besikeičiančia verslo aplinka, tobulinimo svarbą. Tas susiję ir su rinkoje vykstančiais procesais. Pastaruoju metu ES šalių muitinės pradėjo vertinti verslo įmonių, siekiančių gauti įgaliotojo ekonominių operacijų vykdytojo (AEO) (angl. *Autorised Economic Operator*) statusą, veiklą. Siekiant tai įgyvendinti, iškilio būtinumas tyrinėti verslo įmonių veiklos vertinimo sritį, atkreipiant dėmesį ir į tarptautinės prekių tiekimo grandinės aspektus.

Temos ištirtumo lygis

Muitinės veiklos klausimai mokslinėje literatūroje mažai nagrinėti. Darbo autoriui pavyko rasti nedaug darbų, parašytų šia tema, todėl teko atlikti teisės aktų, reglamentuojančių muitinės veiklą, analizę, ypatingą dėmesį skiriant teisės aktams, reglamentuojantiems nuostatas dėl pasaulinės prekybos liberalizavimo ir tarptautinės tiekimo grandinės saugumo užtikrinimo. Nepaisant prekybos liberalizavimo, daugelyje išsivysčiusių šalių aukštas neapibrėžtumo lygis toliau priskirtinas muitinės kontrolei. Reikia pažymėti, kad iki 1990 m. beveik nebuvo rašoma apie tiekimo grandinės aspektus, kaip būtų galima įveikti logistinius barjerus, kurių neišvengiamai atsiranda

tarptautinės prekybos procese. Muitinės procedūros ir tikrinimo laikas verslo įmonėms yra labai sunkūs logistiniai barjerai. Vėliau šios srities darbų skaičius sparčiai augo (*Heide ir John, 1990; Bleeke ir Ernst, 1991; Hendrick ir Ellram, 1993; Ganesan, 1994; Lambert ir kt., 1996; Pearson ir kt., 1998; Whipple ir Gentry, 2000; Ellram ir kt., 2002; Bourne, Neely, Platts, Mills, 2002; Halachimi, 2002; Gutierrez ir Hints, 2006; Saiz, Bas, Rodriguez, 2007; Morgan, 2007*).

Išanalizavus įvairių šalių mokslininkų darbus audito temomis, galima konstatuoti, jog audito teorinius ir praktinius aspektus tyrinėjo daugelis Lietuvos (*Matickienė, 1997; Mackevičius, 2001, 2009; Kabašinskas, Toliatienė, 1997; Katkus, 1999; Rupeikienė, 2005; Puškorius, 2005; Dajotaitė, 2006; Lakis, 2007; ir kt.*) bei įvairių pasaulio šalių mokslininkų (*Burnsas, Hendriksenas, 1972; Kopeland, Dašer, Davison, 1980; Teilor, Glezen, 1988; Gray, Manson, 1989; Robertson, 1993; Andrejev, 1994; Šeremet, Suic, 1995; Loebbecke, 1995; Dunn, 1996; Woolf, 1997; Byčkova, 1998; Gray, Manson, 2001; Knechel, 2001; Galloway, 2002; Arens, 2006; ir kt.*). Tačiau autorei nepavyko rasti muitinės audito tema parašytų darbų – užsienio ir lietuvių mokslininkai savo darbuose šios temos nenagrinėjo.

Teorinius ir praktinius aspektus verslo veiklos vertinimo klausimais tyrinėjo daugelis Lietuvos (*Slatkevičienė, Vanagas, 2001; Boguslauskas, Jagelavičius, 2001; Gimžauskienė, 2004; Vidickienė, 2004; Galinienė, 2005; Deveikis, 2007; Rupšys, 2008; ir kt.*) bei įvairių pasaulio šalių mokslininkų (*Deming, 1986; Keegan, Eiler, Jones, 1989; Judson, 1990; Lynch, Cross, 1991; Eccles, 1991; Kaplan, Norton, 1996; Kotter, 1996; Brown, 1996; Atkinson, 1998; Greznova, Fedotova, 1999; Neely, 1999, 2002, 2005; Maisel, 2001; Marr, Schiuma, 2003; Franco-Santos ir Bourne, Lebas ir Euske, 2004, 2005; Bititci, 2005; Morgan, Dewhurst, 2007; Liebowitz ir kt., 2007; Mainardi, 2007; Saiz, Bas, Rodríguez, 2007; Bento, White, 2010; ir kt.*), kurie savo darbuose akcentavo skirtingus verslo veiklos vertinimo aspektus. Veiklos vertinimo koncepcijos yra labai įvairios, todėl dabartiniu metu verslo veiklos vertinimo srityje sutinkamas gana platus veiklos vertinimo modelių spektras.

Mokslinė problema

Muitinės audito veikla, vertinant verslo įmonių veiklą, neginčytinai duoda teigiamų rezultatų tiek pačiam verslui, tiek bendrai šalies ekonomikai. Taip pat sudaro prielaidas toliau gilintis į verslo veiklos vertinimo procesus, pažinti naujus reiškinius, kurie lemia sėkmingą šio proceso plėtrą bei raidą. Muitinės atliekamas verslo įmonių veiklos vertinimas yra daugialypis procesas, plačiau apimantis ne tik muitinės srities klausimus.

Autorės asmeninė patirtis dirbant muitinės audito srityje parodė, kad atliekant veiklos vertinimą didelę svarbą turi tinkamas vertinimo rodiklių identifikavimas. Lyginant veiklos vertinimo procesą skirtingose srityse ryškėja jo skirtumai dėl pritaikomumo ir panaudojimo. Verslo veiklos vertinimo reiškinys muitinės srityje yra gana naujas, todėl būtina nagrinėti ir iširti šį veiklos procesą. Pats verslo veiklos vertinimas siejamas su supaprastintų muitinės procedūrų taikymu, todėl neabejotinai prisideda prie naujų verslo

sąlygų formavimo, skatina verslo įmones pasinaudoti maitinės teikiamomis lengvatomis ir sukurti konkurencinį pranašumą integruotoje rinkoje.

Mokslinėje literatūroje maitinės auditas nenagrinėtas, tad maitinės audito veiklos neiširtumas ir jo sampratos nebuvimas formuoja problemą. Tyrimo problema dažniausiai formuluojama klausimu apie tiriamuosius reiškinius bei jų sąveikas. Neretai ji keliama, kai yra prieštaravimų vystantis kokiam nors procesui ar reiškiniui. Šio darbo probleminis klausimas galėtų būti formuluojamas taip: ar sukurtas teorinis maitinės audito modelis įgaliotojo ekonominių operacijų vykdytojo statusui gauti tinkamai įvertina verslo įmonių veiklą? Šios problemos sprendimui bei verslo aplinkoje vykstančių permainių analizei ir efektyvesnių verslo įmonių veiklos vertinimo modelių paieškai turi būti sutelktas mokslininkų ir praktikų dėmesys.

Darbo objektas – maitinės audito modelis verslo įmonių veiklos vertinimui.

Darbo tikslas – identifikuoti reikšmingiausias ir rizikingiausias verslo veiklos vertinimo sritis ir sukurti maitinės audito modelį.

Siekiant iškelto tikslo sprendžiami tokie **darbo uždaviniai**:

- atskleisti maitinės vaidmenį visuomenės interesų apsaugai ir socialinei ekonominei plėtrai bei įvertinti maitinės procedūrų daromą įtaką verslo procesams;
- išryškinti Lietuvos maitinės veiklos ypatumus, užtikrinant šalies finansinių interesų apsaugą;
- susisteminti verslo, filosofijos ir psichologijos požiūrius, pateikti maitinės audito sampratą, pagrindinius uždavinius ir turinį, išryškinant jo svarbą verslo vertinimo procese;
- pateikti ES maitinės audito modelio vertinimą, nustatyti atotrūkį tarp esamų ir siektinų verslo įmonių veiklos vertinimo aspektų;
- atlikti pasaulio šalyse naudojamų maitinės audito modelių analizę bei vertinimą, nustatyti jų įtaką verslo procesams;
- parengti verslo įmonių veiklos vertinimo modelį ir jį patikrinti, atliekant praktinį pritaikymą konkrečios įmonės veiklos audito pavyzdžiu bei atskleidžiant sukurto modelio funkcionalumą realioje verslo aplinkoje.

Ginami teiginiai:

- globalios ekonomikos sąlygomis maitinės veikla svarbi visuomenės interesų apsaugai ir tarptautinės tiekimo grandinės saugumui;
- maitinės auditas yra itin veiksminga priemonė, užtikrinanti verslo įmonių veiklos įvertinimą finansiniais, teisiniais ir saugumo aspektais;
- verslo subjekto veiklos vertinimas leidžia nustatyti jos efektyvumą, ekonomiškumą, rezultatyvumą ir tęstinumą;
- sukurtas rekomenduojamas maitinės audito modelis, jį pritaikius šiandienėje verslo aplinkoje, užtikrins efektyvesnę maitinei priskirtų funkcijų vykdymą.

Mokslinis naujumas ir reikšmė

Mokslinį disertacijos naujumą rodo tai, kad maitinės audito veikla bei maitinės atliekamas verslo įmonių veiklos vertinimas kitų autorių nebuvo nagrinėti. Tai atsispindi pagrindiniuose mokslinio tyrimo rezultatuose. Darbas yra teorinio ir taikomojo pobūdžio. Jame verslo įmonių veiklos vertinimas nagrinėjamas maitinės audito kontekste. Darbo mokslinį naujumą išreiškia teoriniai bei praktiniai rezultatai.

Teorinė reikšmė:

- atlikta sisteminė Lietuvos ir užsienio šalių mokslinės ir praktinės literatūros maitinės veiklos, audito ir verslo veiklos vertinimo klausimais analizė;
- pirmą kartą susistemintus verslo, filosofijos bei psichologijos požiūrius, pateikta maitinės audito samprata, išryškinant jo reikšmę verslo procesams, ištirtos naujosios audito dimensijos, darančios įtaką naujam požiūriui į maitinės audito procesą;
- atskleista maitinės audito vieta audito sistemoje, tarpusavyje lyginant audito rūšis, apibrėžti maitinės audito bendrieji bruožai bei skirtumai su kitomis audito rūšimis, atskleistas egzistuojantis tarpusavio ryšys tarp maitinės audito ir finansinio, valdymo bei veiklos audito;
- ištirtos verslo veiklos vertinimo koncepcijos, atlikta lyginamoji verslo veiklos vertinimo modelių analizė, nustatytos maitinės audito modeliui tinkamos verslo įmonių veiklos vertinimo sritys;
- atlikus ES maitinės audito modelio, skirto verslo įmonių veiklos vertinimui, analizę, pateiktas šio modelio vertinimas, atskleisti esminiai modelio tinkamų veiklos vertinimo rodiklių identifikavimo trūkumai;
- ištyrus verslo įmonių veiklos vertinimo ir įvairių pasaulio šalių maitinės audito modelius, akcentuojant svarbiausias verslo veiklos vertinimo sritis, sudarytas teoriškai argumentuotas ir empiriškai pagrįstas maitinės audito modelis, kuris papildė turimą maitinės audito teorinę-metodologinę bazę.

Praktinė reikšmė:

- atskleista maitinės veiklos reikšmė visuomenės bei rinkos apsaugai nuo tarptautinio terorizmo, ginklų, pavojingų medžiagų įvežimo grėsmių, integruojant saugumo aspektus į maitinės kontrolę;
- ištirta Lietuvos maitinės ir maitinės audito veikla, pateikti maitinės audito organizavimo pagrindiniai veiklos principai, jo reglamentavimas bei nagrinėti maitinės audito proceso aspektai;
- atlikta įvairių šalių maitinės audito modelių analizė, išnagrinėti ne tik ES, bet ir kitų pasaulio šalių pagrindiniai maitinės audito modeliai: Jungtinių Amerikos Valstijų, Japonijos, Švedijos. Atlikus maitinės audito modelių analizę, pateiktas jų kritinis vertinimas;
- sukurtas maitinės audito modelis, skirtas verslo įmonių veiklos vertinimui, siekiant suteikti ūkio subjektui įgaliotojo ekonominio operatoriaus vykdytojo statusą ir išduoti AEO sertifikata. Sukurtas modelis leidžia visapusiškai matuoti ir vertinti verslo įmonės veiklą, taip pat padeda įgyvendinti maitinės veiklai iškilusius iššūkius;

- sukurtas muitinės audito modelis gali būti sėkmingai pritaikomas kitų šalių muitinių administracijose ir kitose valstybinėse institucijose.

Tyrimo metodai

Siekiant šio darbo tikslo ir sprendžiant darbo uždavinius derinta mokslinės literatūros bei teisės aktų analizė ir sisteminimas, duomenų analizė ir lyginimas, grupavimas, anketinė apklausa, apibendrinimas ir matematiniai statistiniai metodai.

Tiesioginiam atliekamo tyrimo duomenų rinkimui panaudotas anketinės apklausos raštu metodas. Matematiniai-statistiniai metodai naudoti pagrindžiant tyrimo rezultatų reprezentatyvumą ir apdorojant tyrimo rezultatus. Apibendrinant apklausos tyrimo duomenis naudota SPSS (*angl. Statistical Package for the Social Sciences*) programa.

Naudoti informacijos šaltiniai

Disertaciniame darbe atlikta išsami įvairios mokslinės, praktinės, metodologinės literatūros analizė. Mokslinės literatūros analizė apima užsienio ir lietuvių autorių mokslinių studijų, tyrimų, straipsnių, Lietuvos ir pasaulio muitinių, verslo įmonių tinklalapių ir kitų antrinių šaltinių analizę. Teisės aktų analizė atlikta remiantis Pasaulio muitinių organizacijos, ES, Lietuvos Respublikos institucijų bei įvairių šalių muitinių administracijų priimtais teisės aktais, reglamentais, sprendimais ir kitais dokumentais (*1992 m. spalio 12 d. Tarybos reglamentas (EEB) Nr. 2913/92; Lietuvos Respublikos muitinės įstatymas, 2004; Pasaulinės prekybos saugumo ir supaprastinimo standartų sistema, 2005; Europos Parlamento ir Tarybos reglamentas (EB) 648/2005; 2006 m. gruodžio 18 d. Komisijos reglamentas (EB) Nr. 1875/2006; 2008 m. balandžio 23 d. Europos Parlamento ir Tarybos reglamentas (EB) Nr. 450/2008; Europos Parlamento ir Tarybos sprendimas 70/2008/EB; Paryžiaus deklaracija dėl būsimo muitinių vaidmens, 2008; Komunikatas Tarybai, Europos Parlamentui ir Europos ekonomikos ir socialinių reikalų komitetui dėl Muitų sąjungos raidos strategijos, 2008; Rukos deklaracija dėl Ateities muitinės 2013–2020 m., 2010; Lietuvos Respublikos muitinės veiklos strategija 2011–2015 metams, 2010; 2010 m. gegužės 20 d. Komisijos reglamentas (ES) Nr. 430/2010 ir kt.*). Pagrindiniai naudoti šaltiniai: monografijos, skelbti empirinių tyrimų rezultatai, atspindintys naujausius tarptautinės prekių tiekimo grandinės ir verslo įmonių veiklos vertinimo aspektus, moksliniai straipsniai, konferencijų medžiaga, elektroniniai informacijos šaltiniai.

Darbo apimtis

Disertaciją sudaro pateiktų lentelių, paveikslų ir priedų sąrašai, įvadas, trys dalys, išvados ir siūlymai, literatūros sąrašas ir priedai. Disertacijos apimtis – 168 puslapiai. Joje pateikta 23 lentelės, 30 paveikslų, 12 priedų. Panaudota 214 literatūros šaltinių.

IŠVADOS IR SIŪLYMAI

1. Globalios ekonomikos sąlygomis muitinių veikla išlieka labai svarbi. ES muitinės įgyvendina muitų ir tarptautinės prekybos politiką. Jos taip pat atsakingos už veiksmingą finansinių ES interesų apsaugą. Pasaulinės prekybos sistema neapsaugota nuo terorizmo, kuris gali padaryti didelę žalą viso pasaulio ekonomikai. Būdamas vyriausybės organizacijos, kurios kontroliuoja ir administruoja tarptautinį prekių judėjimą, muitinių administracijos yra unikaliame padėtyje, nes jos užtikrina didesnę saugumą pasaulinei tiekimo grandinei bei per pajamų surinkimą ir prekybos supaprastinimą prisideda prie socialinės ekonominės plėtros. Augant tarptautinio terorizmo, ginklų, padirbtų ir piratinių prekių gabenimo, pavojingų medžiagų įvežimo grėsmėms tarptautinės prekybos ir visuomenės saugumui, muitinei keliama nauji uždaviniai. ES muitinėms apibrėžti bendrieji strateginiai tikslai, orientuoti į 5 svarbiausias veiklos kryptis: 1) visuomenės ir finansinių ES interesų apsaugą, 2) Europos bendrovių konkurencingumą, 3) teisėtos prekybos supaprastinimą, 4) prekių tiekimo grandinės kontrolę, 5) muitinių ir kitų vyriausybės institucijų bei verslo bendradarbiavimą.

2. Pagrindinis Lietuvos Respublikos muitinės strateginis tikslas – rinkos ir visuomenės apsauga užsienio prekybos srityje, įgyvendinant Europos Bendrijos muitų ir prekybos politiką. Šiam tikslui pasiekti vienas iš pagrindinių uždavinių yra įgyvendinti priemonės, susijusias su tarptautinės prekybos grandinės saugos ir saugumo užtikrinimu, terorizmo, kontrabandos, organizuoto nusikalstamumo, kitos nusikalstamos veikos užkardymu. Dėmesį siekiama sutelkti į muitinės audito paremtų kontrolės priemonių taikymą, kad būtų galima įveikti logistinius barjerus, kurių neišvengiamai atsiranda tarptautinės prekybos procese.

3. Konkurencinės rinkos sąlygomis svarbu įvertinti verslo įmonių veiklą, ir čia viena iš pagrindinių priemonių yra muitinės auditas, leidžiantis nustatyti verslo veiklos efektyvumą, ekonomiškumą, rezultatyvumą ir tęstinumą. Autorė siūlo muitinės auditą apibrėžti kaip procesą, kuris leidžia muitinės pareigūnams atlikti ūkio subjekto veiklos vertinimą: 1) tikrinant muitinės deklaracijose esančios informacijos teisingumą, ūkio subjekto apskaitos dokumentus ir registrus, verslo sistemas ir visus muitinei svarbius komercinius duomenis, kuriuos turi įmonės (asmenys), tiesiogiai ar netiesiogiai susijusios su vykdytomis muitinės procedūromis, 2) nustatant tam tikrų kriterijų atitikimą. Pagrindiniai muitinės audito tikslai yra šie: 1) patikrinti muitinės deklaracijose įrašytų duomenų tikslumą ir išsamumą, 2) nustatyti importuotojų ir eksportuotojų bei kitų muitinės įsipareigojimus prisiėmusių asmenų pateiktų duomenų klaidas bei padarytus pažeidimus, kurių pagrindu apskaičiuojami muitai ir kiti mokesčiai, 3) vertinti ūkio subjektų veiklą ir nustatytų reikalavimų atitikimą.

4. Tarpusavyje lyginant audito rūšis, galima teigti, jog muitinės auditas turi daug bendrų bruožų su kitomis audito rūšimis, egzistuoja tarpusavio ryšys tarp muitinės audito ir finansinių ataskaitų, valdymo bei veiklos audito. Muitinės auditas, turėdamas kiekvienos audito rūšies bendrų bruožų, turi ir

savo skirtumų, jo kitas atlikimo tikslas, pasižymi savo specifinėmis savybėmis. Tikrinamomis verslo įmonių veiklos sritimis ir vertinimo objektais gali tapti vykdomos maitinės procedūros, prekių maitinė vertė, prekių klasifikavimas, prekių kilmė ir kt. Maitinės atliekamas verslo įmonių veiklos vertinimo procesas pasižymi įvairiais procedūriniais aspektais, kylančiais iš pačios veiklos specifikos. Lietuvos maitinėje verslo įmonių veiklos vertinimas vykdomas per įgaliojoto ekonominių operacijų vykdytojo statuso suteikimo prizmę, kada maitinės auditas įvertina ekonominio operatoriaus vykdytojo veiklą ir nustatytų kriterijų atitikimą. Išnagrinėjus ES maitinėse vykstantį įmonių veiklos kokybės AEO sertifikavimo procesą, galima teigti, kad tai yra pozityvus reiškinys, kurį galima laikyti pirmu maitinės žingsniu įmonės teigiamo įvertinimo link jos patikimumo atžvilgiu. Šis sertifikavimo procesas suteikia tam tikrą konkurencinį pranašumą kitų įmonių atžvilgiu.

5. Ištyrus verslo veiklos vertinimo koncepcijas nustatyta, kad jos yra labai skirtingos, todėl dabartiniu metu verslo veiklos vertinimo srityje sutinkamas gana platus veiklos vertinimo modelių spektras. Kai kurie iš jų (Kaplano ir Nortono subalansuotųjų rodiklių sistemos modelis, 1996; Saiz, Bas ir Rodriguez modelis, 2007) gali būti pritaikomi tobulinant ES maitinės audito modelį verslo įmonių veiklos vertinimui.

6. Dažniausiai pagrindinė problema, susijusi su veiklos vertinimu, yra tinkamų veiklos vertinimo rodiklių identifikavimas. Atlikus verslo veiklos vertinimo modelių analizę, nustatyta, kad dauguma jų apima organizacijų strategijos aspektus. Todėl, norint atlikti veiklos vertinimą, reikia sujungti organizacijos misiją, politiką ir tikslus (Kaplan, Norton, 2004; Pongatchat, Johnston, 2008). Taip pat nustatyta, kad šiuolaikiniam verslo veiklos vertinimo modeliams būdinga tai, kad veiklos vertinimas apima ne tik tradicinius verslo įmonių veiklos vertinimo rodiklius, bet ir visos tiekimo grandinės bei tarpusavio operacijų veiklos vertinimą. Tiekimo grandinei įtaką daro platus aplinkos veiksnių kompleksas, todėl ši vertinimo sritis yra gana sudėtinga ir komplikuota, reikalaujanti plataus pasaulinio konteksto svarbos suvokimo.

7. Nustatyta, kad įvairių šalių maitinių administracijos, vertindamos verslo įmonių veiklą, naudoja skirtingus veiklos vertinimo modelius. Išnagrinėjusi teorinius verslo veiklos vertinimo modelius bei atlikusi įvairių pasaulio šalių (ES, JAV, Japonijos, Švedijos) maitinių naudojamų verslo įmonių veiklos vertinimo modelių analizę ir remdamasi savo praktiniais tyrimais, autorė sukūrė maitinės audito modelį, rekomenduojamą taikyti vertinant verslo įmonių veiklą. Autorė maitinės audito modelį papildė naujomis vertinimo sritimis: 1) įmonės veiklos tęstinumas ir plėtros galimybės (vertinimo rodikliai: ūkio šaka / verslo sektorius, išorės veiksniai, vidaus veiksniai, svarbiausių finansinių rodiklių analizė, bankroto prognozavimas, įmonės plėtros analizė); 2) vidaus kontrolės sistema (vertinimo rodikliai: kontrolės aplinka, įmonės rizikos vertinimas, informacijos sistema, kontrolės veiksmas, kontrolės procedūrų stebėseną). Vertinimo sritis „Mokumas ir pelningumas“ papildyta naujais turto pelningumo, kapitalo pelningumo, pardavimo pelningumo rodikliais. Modelyje vertinimo rodiklių analizė

atliekama susiejant juos su įmonės vizijos, tikslų ir strategijos įgyvendinimu. Ši papildomai vertinama informacija maitinės auditoriui suteikia galimybę susidaryti išsamesnį vaizdą apie vertinamą įmonę. Atlikus verslo įmonių veiklos vertinimus, nustatyta, kad pagal ES naudojamą bendrą maitinės audito modelį vertinti skirtingus tiekimo grandinės dalyvius yra gana keblu ir sudėtinga, todėl tikslinga jį reformuoti, kaip pavyzdį panaudojant Japonijos maitinės turimą AEO programą. Lietuvos maitinei rekomenduojama sukurti veiklos vertinimo modelius kiekvienam tiekimo grandinės dalyviui, tai leistų audito metu lanksčiau atlikti veiklos vertinimą.

8. Autorės sukurtu maitinės audito modelio tinkamumui išsiaiškinti buvo atliktas rekomenduojamo modelio suformuluotų prielaidų tyrimas, kurio metu iškeltos trys hipotezės: H.1. Maitinei suteikiant daugiau įgaliojimų, verslo įmonės prisiims daugiau atsakomybės ir taikys supaprastintas maitinės procedūras; H.2. Vertinimo rodikliai turi būti aiškiai susieti tarpusavyje su įmonės vizija, tikslais ir strategija; H.3. Ūkio šakos arba verslo sektoriaus bei išorės veiksmų analizė ir su jais susijusios verslo rizikos vertinimas padėtų maitinei susidaryti platesnį ir išsamesnį vaizdą apie vertinamą įmonę ir jos veiklos perspektyvas. Tyrimo rezultatai patvirtino iškeltas hipotezes.

9. Panaudojus rekomenduojamą maitinės audito modelį verslo įmonės veiklai vertinti, autorė atliko jo praktinį pritaikymą pagal pasirinktą verslo įmonę. Vertinant jos veiklą vertinimo rodikliai buvo tarpusavyje susieti su įmonės vizija, tikslais ir strategija. Vertintos šios įmonės veiklos sritys: informacija apie įmonę, buhalterinės apskaitos ir logistikos sistema, vidaus kontrolės sistema, mokumas ir pelningumas, saugos ir saugumo reikalavimai, įmonės veiklos tęstinumas ir plėtros galimybės. Atlikus įmonės veiklos vertinimą, nustatyta, kad, panaudojus rekomenduojamą maitinės audito modelį, buvo galima giliau ir visapusiškiau įvertinti įmonės veiklą, įsitikinant įmonės veiklos perspektyvomis bei nustatant jos patikimumą maitinės atžvilgiu.

10. Maitinės veikla bei jos pokyčiai lemia verslo procesus. Atlikto tyrimo rezultatai parodė, kad kol kas Lietuvos verslo įmonių supaprastintų maitinės procedūrų taikymas yra labiau fragmentiško pobūdžio. Supaprastintų maitinės procedūrų taikymui Lietuvos maitinė turėtų skirti daugiau dėmesio. Šios maitinės veiklos srities tobulinimas turėtų būti aktualus tiek maitinei, tiek verslo bendruomenei.

Mokslinio tyrimo rezultatų aprobavimas ir sklaida

Mokslinio tyrimo rezultatai paskelbti 4 straipsniuose, iš kurių 3 publikuoti daktaro disertacijai pripažįstamuose mokslo leidiniuose. Rengiant pranešimus dalyvauta vienoje tarptautinėje mokslinėje konferencijoje, dviejose Lietuvos mokslinėse konferencijose, vienas pranešimas rengtas tarptautinėje maitinės auditorių konferencijoje.

Straipsniai mokslo leidiniuose:

1. Adomavičiūtė, D. (2002). Lietuvos maitinės veiklos ypatumai, kryptys, integruojantis į Europos maitų sąjungą. *Mokslo darbai: Ekonomika*. T. 60 (2). ISSN 1392-1258, p. 7–16.

2. Mackevičius, J., Adomavičiūtė, D. (2011). Lietuvos muitinės audito ypatumai ir vaidmuo muitinės kontrolės procese. *Mokslo darbai: Buhalterinės apskaitos teorija ir praktika*, Nr.9. ISSN 1822-8682, p. 7-17.

3. Adomavičiūtė, D., Fominienė, A. (2011). Inovacijos Lietuvos muitinėje: tarptautinio verslo ryšių analizė ir vertinimas. *Viešasis administravimas*, Nr. 1. ISSN 1648-4541.

4. Adomavičiūtė, D. (2011). Lietuvos muitinės vykdomas verslo įmonių veiklos vertinimas ir jo ypatumai. *Ekonomikos ir turto vertės pokyčiai: tendencijos ir valdymo priemonės*. Konferencijos, vykusios Vilniuje, Vilniaus universitete, 2011 m. kovo 25 d., mokslo darbai. ISBN 978-9955-33-652-5, p. 5–14.

Mokslinių konferencijų medžiaga:

1. Adomavičiūtė, D. Muitinės audito reikšmė, jo įtaka verslo sprendimams. *Development of economy: theory and practice*. Proceedings of international scientific conference, September 30–October 2, 2004, Kaunas. ISBN 9955634049.

2. Adomavičiūtė, D. IT in Lithuanian customs audit activity. *International antifraud meeting*, 9–13 October 2006, Austria, Pörschach am Wörthersee, CD-ROM, p. 17.

3. Adomavičiūtė, D. Verslo veiklos vertinimo koncepcijų raida ir tendencijos. *Verslas XXI amžiuje*. 14-oji Lietuvos jaunųjų mokslininkų konferencija, 2011 m. vasario 3 d., VGTU. CD-ROM.

Apie autorę

Danutė Adomavičiūtė gimė 1963 m. rugpjūčio 18 d. Alytuje.

Išsilavinimas

- | | |
|------|--|
| 1987 | Vilniaus universitetas Prekybos fakultetas (prekybos ekonomika) |
| 2000 | Vilniaus universitetas Tarptautinio verslo mokykla (tarptautinės prekybos magistras) |
| 2008 | Vilniaus universiteto doktorantūros studijos (Vadybos ir administravimo krypties) |

Profesinė patirtis

- | | |
|----------------|---|
| 2008-iki dabar | Muitinės departamentas prie Lietuvos Respublikos finansų ministerijos, vyriausioji inspektorė. |
| 2005-2011 | Vilniaus technologijų ir dizaino kolegija, P. Vileišio geležinkelio transporto fakultetas, lektorė. |
| 2007-2009 | Britų ambasada Moldovoje, muitinės audito ekspertė. |
| 2000-2008 | Muitinės departamentas prie Lietuvos Respublikos finansų ministerijos, vyresnioji inspektorė. |
| 2000-2000 | UAB Vilko apetitas, buhalterė-vadybininkė. |
| 1997-2000 | UAB Rudainė, direktoriaus pavaduotoja. |
| 1995-1997 | UAB Diarena, prekių žinovė. |
| 1987-1995 | AB Įrengimai, ekonomistė. |
| 1982-1987 | Liaudies ūkio specialistų tobulinimosi institutas, inžinierė. |