

**KAPITEL 13 / CHAPTER 13¹³****RECOMMENDATIONS FOR THE IMPLEMENTATION OF INTERNAL MONITORING TOOLS OF THE CUSTOMS DEPARTMENT OF AN ENTERPRISE IN ORDER TO FORM AN INFORMATION BASE FOR CONTROL****DOI: 10.30890/2709-2313.2025-42-05-029**

Management of foreign economic activity, especially customs operations, requires systematic control. This is important due to constant changes in international trade and customs legislation, increasing volumes of trade, as well as the need to combat customs offenses.

Many scholars have studied the general principles of control at the enterprise. However, when it comes to companies that have customs departments or closely cooperate with customs, effective control is critically important. It helps to optimize activities, minimize potential risks and improve competitive positions.

Control consists in comparing actual indicators with planned ones, identifying discrepancies and implementing corrective measures. When it comes to foreign economic activity, the control system acquires specific features due to the international dimension of operations and unique regulatory requirements.

The control tools used by the customs department of an enterprise cover a wide range of methods, means and procedures aimed at ensuring compliance with customs legislation, optimizing customs operations and minimizing risks.

Ihnatiev M. M. examines the challenges and prospects of adapting Ukraine's customs system to European standards. This process requires enterprises to review and improve their own customs control systems in order to comply with new requirements and standards harmonized with European legislation [1].

Spivak I. V. emphasized that customs control technologies should be improved. Modernization and automation of control processes in customs departments of enterprises are key areas [2].

Rudenko V. and others are researching the technological challenges and prospects

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for modernising customs information systems, which is a direct continuation of Spivak's idea. I. The use of modern information systems allows for the automation of a significant part of control procedures, reduces the influence of the human factor, and increases the effectiveness of risk detection [3].

Pashko P. et al. analyse areas for improvement in customs policy and mechanisms for innovative development of customs affairs, as well as the management of business projects of customs brokerage companies in the context of sustainable development. These works emphasise the importance of a strategic approach to customs control and its integration into the overall business management system [4].

Hrigroriev O.Yu. and Todoshchuk A.V. examine in detail the mechanisms that require constant monitoring and control by enterprises. This applies not only to customs tariffs, but also to quotas, licences, certificates and other non-tariff restrictions that may affect foreign economic activity [5].

One of the key tools is a risk-based approach to control. Khetahurova N. analyses risk assessment as a factor in improving the effectiveness of internal control. In the context of customs activities, this means identifying potential violations (e.g., incorrect classification of goods, understatement of customs value, late submission of declarations), assessing the likelihood of their occurrence and the scale of their consequences, and developing appropriate control measures. The use of risk management systems allows customs departments of enterprises to focus their resources on the most critical areas, increasing the effectiveness of control procedures [6].

Automation of monitoring and controlling processes is another important tool. Nosach N. M. and Yehiozaryan A. H. are researching the theoretical and methodological support for the automation of monitoring and controlling processes in agricultural enterprises. Although their research concerns the agro-industrial complex, the principles of automation are universal and can be applied to customs departments. The introduction of specialised software for customs accounting, automatic document verification, and monitoring of deadlines and payments significantly increases the speed and accuracy of control [7].



Reengineering business processes of commercial enterprises based on control critical points is a tool that allows for significant optimisation of customs operations. Vorobyova S. considers approaches, methods and practical application of this tool. For the customs department, this may mean analysing each stage of customs clearance (from preparing documents to releasing goods), identifying potential bottlenecks and implementing control procedures at these critical points. For example, critical points may include determining the commodity code, calculating customs duties, and preparing a package of documents for submission to customs [8].

Improving control tools in the customs department of an enterprise is a continuous process due to the dynamic nature of the foreign economic environment and the development of technologies [9; 10]. The digitization of customs processes is one of the key areas. The use of blockchain technology to track supply chains, artificial intelligence to analyze large amounts of data and detect anomalies, and the Internet of Things to monitor goods in real time can significantly improve the efficiency of customs control. Rudenko V. et al. directly point to the technological challenges and prospects for modernizing customs information systems, emphasizing the role of technology in the future of customs control [11].

Integrating internal company control systems with state customs information systems is a promising area. This will enable rapid data exchange, reduce processing time and minimise errors associated with manual data entry.

Expanding the application of the Authorised Economic Operator (AEO) concept is another promising area. Companies that obtain AEO status undergo a comprehensive audit of their control systems by customs authorities. This encourages companies to improve their own control tools in order to benefit from simplified customs procedures.

Developing staff competencies remains critically important. In the context of constant changes in legislation and technology, training and retraining of customs department employees must be a priority. This will ensure the effective use of new control tools and timely adaptation to new requirements.

Strengthening the analytical control function. From simple compliance checks to in-depth data analysis that allows trends to be identified, risks to be predicted and



preventive measures to be taken. The use of modern analytical tools (e.g. Big Data) can significantly increase the effectiveness of control.

An analysis of literary sources indicates a deep and comprehensive study of the problem of applying control tools in the customs department of an enterprise. Modern research emphasizes the importance of a comprehensive approach that includes both general principles of internal control and specific features of customs activities.

The key areas that shape control tools are a risk-based approach, process automation, business process reengineering, adaptability to a changing environment, and effective personnel management.

Prospects for further development are linked to the deepening of the digitalization of customs processes, the integration of internal systems with state systems, the expansion of the application of the AEO concept, and the strengthening of the analytical control function. This will allow enterprises not only to effectively comply with customs legislation, but also to use customs control as a tool to increase their competitiveness and sustainable development in the context of globalization. The activities of enterprises in Ukraine are regulated by a number of basic laws that create a general legal framework and affect all aspects of their functioning, including customs operations and related control.

The implementation of internal monitoring in the customs department of an enterprise is critical for creating a reliable information base for control. This is not just data collection, but a comprehensive approach that enables management to make informed decisions, respond quickly to challenges, and continuously improve performance.

Benefits of implementing internal monitoring tools:

1. Transparency and objectivity. Monitoring provides a clear and unbiased understanding of all processes in the customs department. This eliminates subjectivity in assessments and shows the real situation.

2. Early detection of problems. Systematic tracking of indicators allows you to quickly notice deviations, potential risks or inefficient areas before they become serious obstacles.



3. Increased efficiency. Thanks to up-to-date information, management can promptly adjust management processes, optimise resource utilisation, and increase the overall productivity of the department.

4. Sound decision-making. Reliable data obtained through monitoring provides a solid foundation for making informed decisions based on facts rather than assumptions.

5. Continuous improvement. Monitoring creates a feedback mechanism that allows for continuous analysis of results, identification of opportunities for growth, and implementation of measures to improve the quality of control and management.

Internal monitoring of the customs department allows to:

1. Optimize customs procedures. By tracking processing times, reasons for delays and their number, you can identify bottlenecks and speed up delivery.

2. Reduce risks and penalties. Monitoring helps to identify possible violations or deficiencies in documentation, preventing fines and delays due to non-compliance with customs legislation.

3. Use resources more efficiently. Analysis of staff workload, use of technical means and other resources allows for their optimal distribution, avoiding excess costs or shortages.

4. Improve service quality. Fast and smooth customs procedures directly affect customer satisfaction, strengthening the company's reputation.

5. Develop a development strategy. The information collected about the activities of the customs department can be used as a basis for long-term planning, the introduction of new technologies and the expansion of services.

Thus, the implementation of internal monitoring tools makes the customs department more adaptive, efficient, and manageable, which ultimately has a positive impact on the success of the entire company.

To achieve these goals, it is recommended to use the following key tools.

Data collection and analysis systems (BI systems). These systems automate accounting (status, deadlines, reasons for delays) and monitor key performance indicators (KPIs) such as processing time, percentage of successful transactions, penalties, payment costs and customer satisfaction. Dashboards visualize this data,



providing a quick overview of the situation.

Document management and process management systems. These allow you to electronically track the movement of customs documents, automatically check their correctness and control the execution of tasks related to processing.

Risk management systems. These tools help identify and assess customs risks, monitor changes in legislation, and manage incidents related to customs procedures.

Personnel and performance management systems. These include tracking working hours and monitoring employee workload, assessing their competencies, and collecting feedback to optimize work.

Audit and internal control systems. These involve regular internal audits and random checks, which ensure compliance with standards and help identify shortcomings.

The implementation of these tools allows the company to proactively manage customs processes, minimize risks, optimize costs and ensure high speed and quality of delivery, which is crucial for its competitiveness in the market.

The main goal of internal monitoring is to identify possible deviations from planned results in a timely manner and implement corrective actions.

Monitoring allows to control the effectiveness of the customs department, evaluate the results achieved, identify possible risks and potential opportunities, and ensure compliance with all necessary standards and requirements. It helps to implement strategic goals and translate them into concrete steps, constantly tracking their implementation and execution.

The implementation of monitoring requires significant investment of resources, but these are justified for the effective performance of tasks. Thanks to the recommended internal monitoring, the company can continuously evaluate customs performance indicators in an unstable market. Analysis of changes in indicators provides information for making informed decisions. Monitoring allows to track the progress of work by the department, ensuring that the set goals are achieved. It is a source of operational information on all important aspects of the customs department's work, which is critical for effective management.



Recommended sequence for implementing internal monitoring tools for a company's customs department (Fig. 1):

Stage 1. Planning internal monitoring of the customs department. At this stage, the main areas of observation are determined and an initial system of key indicators is formed, which will be used for internal monitoring of the customs department. This helps to focus on the most important aspects of the activity.

Stage 2. Development of internal monitoring tools. A monitoring model is created and specific tools are selected that will be used to collect and analyse data. This may include software, report forms or other methods of collecting information.

Stage 3. Systematisation of internal monitoring indicators. After selecting the tools, this stage completes the formation of a comprehensive and integrated system of internal monitoring indicators. This ensures the completeness of data for further analysis.

Stage 4. Identification of deviations from planned or standard performance indicators of the customs department. The collected data is analyzed to identify any deviations from planned or standard performance indicators in the work of the customs department. This allows potential problems to be identified quickly.

Stage 5. Analysing the causes of deviations in the customs department's performance indicators. Once deviations have been identified, an in-depth analysis is carried out of the factors that may have affected the management of the customs department and led to these discrepancies. This stage helps to understand the nature of the problem.

Stage 6. Formulation of decisions on control in the customs department based on the results of internal monitoring. Based on the results of monitoring and analysis of factors, specific management decisions are developed aimed at improving control in the customs department.

Stage 7. Optimization of control processes in the customs department and implementation of necessary adjustments to control system standards. The final stage consists of identifying reserves for improving the overall effectiveness of customs control, as well as adjusting the standards and norms of the existing control system for



future improvement.

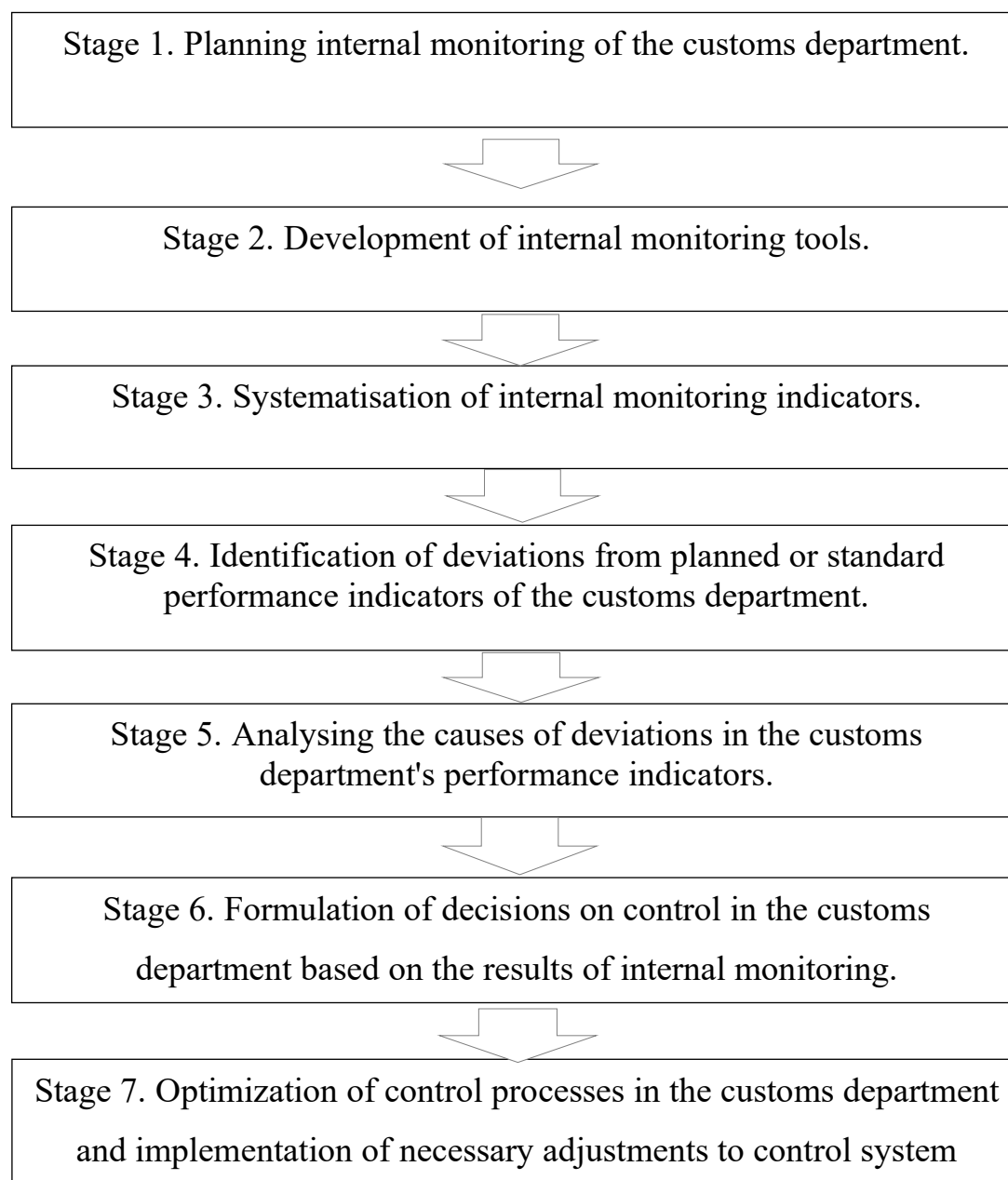


Fig. 1 - Recommended sequence for implementing internal monitoring tools for a company's customs department

The implementation of internal monitoring in the customs department of an enterprise is critical for creating a reliable information base for control. This is not just data collection, but a holistic approach that enables management to make informed decisions, respond quickly to challenges and continuously improve performance. The recommended sequence for implementing internal monitoring tools for a company's



customs department includes the following stages: planning internal monitoring of the customs department; developing internal monitoring tools; systematization of internal monitoring indicators; identification of deviations from planned or normative performance indicators of the customs department; analysis of the causes of deviations in the performance indicators of the customs department; formulation of decisions on control in the customs department based on the results of internal monitoring; optimizing control processes in the customs department and making the necessary adjustments to control system standards.

Monitoring allows you to track the progress of work performed by the department, ensuring that the set goals are achieved. It is a source of operational information on all important aspects of the customs department's work, which is critical for effective management.