

METHODOLOGIC APPROACH TO ASSESSING THE QUALITY OF SERVICES
PROVIDED IN THE OPTIMIZATION OF CUSTOMS SERVICES

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Abstract: *This article discusses the concept of customs services, the factors that significantly affect its quality, the main criteria for quality indicators of customs services, as well as the methodology for assessing the quality of customs services.*

Key words: *concept and quality of customs services, scientific approach, methodology for assessing the quality of customs services, “Pestle”, “Quality loop”.*

INTRODUCTION

One of the main directions of development of the world economy in the last thirty years has been the expansion of the service sector. In industrialized countries, the number of employees in the service sector has significantly exceeded the number of people employed in all other sectors. Services in international trade account for about a quarter of world exports.

The intensification of globalization and the intensification of international trade have also made the development of customs services an urgent task. With the onset of active integration of the country into the world economic space, the customs sector has moved away from its function as one of the most important sectors of the state budget economically and financially, and the task of increasing the investment attractiveness of the Republic of Uzbekistan has become a priority. The struggle for openness of information and transparency of various segments of local business has also had a positive impact on the customs sector.

The country is systematically implementing tasks to liberalize foreign economic activity, increase investment attractiveness and increase the country's export potential and develop services, and the successful implementation of these tasks depends largely on the efficiency of the customs authorities.

The fact that the current customs procedures do not fully meet the requirements of international norms and standards, is dependent on excessive financial and time costs and human

factors for participants in foreign economic activity, requires a radical improvement in the quality of customs services.

With regard to the concept of "**customs service**", it should be noted that currently there is no single theoretical and methodological approach to the definition of "customs service" and "quality of customs services". and the current normative-legal documents do not provide a legal combination of these terms, separate definitions of the concepts about them.

In order to define the essence and semantic content of the concept of "customs service", it will be necessary to study several existing approaches.

№	The name of the scientific approach	The content of the approach
1	Neoclassical approach	Socio-economic benefits as a result of customs activities
2	Institutional approach	Sequence of actions aimed at qualitative implementation of foreign economic activity for participants of state and foreign economic activity
3	Functional approach (administrative approach)	Administrative management activities in the performance of their duties by the customs authorities
4	Cognitive approach, (dynamic approach)	A vector that balances individual, collective, personal and societal interests in foreign economic activity

Figure.1. Scientific approaches to the concept of "customs service" ¹

Although the concepts of "service" have a certain similarity in content, "Customs service" differs by their specific features and results of the subjects.

Criteria for the quality of customs services are defined in detail by **O.G. Kukharskaya**. and they include: legality, adequacy, production, speed and efficiency. This system of criteria allows you to objectively assess the interests of participants in government and foreign economic activity, as well as the quality of customs control.²

According to **O.A. Starkova**, the customs service is "a set of actions taken by the customs authorities and persons engaged in customs activities to ensure the movement of goods and means of transport across the customs borders of states." ³

G.V. Elova defines customs services in terms of the formation of mutually beneficial cooperation between the participants of customs and foreign economic activity: According to her, customs services are a set of actions and measures in the field of customs aimed at meeting the needs of participants in state and foreign economic activity.⁴

In addition, there are several views on the content of the concept of "customs service". Thus, **I.S. Ermilov** understands the customs service as "assisting foreign trade participants in export-import

¹ Толикова Е.Э. Когнитивный подход к анализу содержания понятия «таможенная услуга»//Вестник Российской таможенной академии №2, 2018.- С.7 <https://www.dissercat.com/content/razvitie-mekhanizma-povysheniya-kachestva-tamozhennykh-uslug-v-usloviyakh-rynochnoi-ekonomik>

² Кухарская О.Г. Развитие научно-методического аппарата управления качеством таможенного контроля.: дисс.канд.экон.наук. 08.00.05. // Российская таможенная академия. М., 2013. 178с <https://www.dissercat.com/content/razvitie-nauchno-metodicheskogo-apparata-upravleniya-kachestvom-tamozhennogo-kontrolya>

³ <https://www.dissercat.com/content/upravlenie-kachestvom-tamozhennykh-uslug>

⁴ <https://vael.ru/ru/article/view?id=955>

operations" and sees the customs service not only as a public service provided by the customs authorities, but also as a separate type of activity..⁵

In our opinion, the concept of "customs service" is an activity aimed at effectively facilitating foreign trade, speeding up and simplifying customs procedures as a result of meeting the needs of both the state and participants in foreign economic activity by providing high quality customs services.

Customs service is a customs activity that carries out socio-economic control and regulation of customs. These are special services aimed at protecting the economic security of the state, ensuring the interests of the national economy and special services aimed at the development, regulation, control, information and analysis of the country's foreign economic relations.

Customs service is a set of services provided by customs authorities to foreign trade participants in the implementation of export-import operations.

Depending on the type of services provided, we can divide customs services into the following groups:

Organizational services:

- Carrying out customs control and clearance;
- Calculation of FEA CN code of goods and payments;
- Issuance of licenses for the operation of customs warehouses;
- Issuance of permits for transportation of goods under box seals and seals;
- Tracking of goods accompanied by customs.

Financial services:

Ensuring the correct collection of customs duties from foreign trade participants and their receipt in the state budget;

- Online payment;

Information services:

- Provide quality information to FEA participants;

Special services:

- Protection of economic interests of the Republic of Uzbekistan and ensuring its economic security;

- Development, regulation, control and information-analysis of foreign economic relations of the country;

Other services:

- Facilitation of FEA subjects in the process of customs clearance;
- Training of customs clearance specialists;
- Inclusion in the Register of Authorized Economic Operators and issuance of a certificate;
- Maintaining a register of intellectual property objects;
- Electronic queue for access to work and study in the customs service;
- Logistics services, etc.

It is obvious, in today's context of integration, the basis of customs services provided to a participant in foreign economic activity is to minimize the time of customs clearance and control of goods. Execution of certain customs procedures and operations for the provision of the relevant service requires that it be financially beneficial to the participant in foreign economic activity, both in terms of time and money. And in this process, we need to pay special attention to the quality of customs services.

⁵ Терешенкова А.Ю. Совершенствование организационноэкономического механизма управления таможенными услугами: дис. канд. экон. наук: 08.00.05 / Терешенкова А.Ю. – СПб., 2012. – 220 с.

Quality of customs services is the ability of customs entities to fully meet the needs of participants in foreign economic activity. (efficiency indicators of customs authorities and persons engaged in customs activities in the implementation of these processes, the convenience of procedures for the movement of goods and vehicles across the customs borders of countries in accordance with international requirements) and quality delivery.

Improvement of customs services is directly related to improving the quality of customs services provided, taking into account the interests of participants in foreign trade activities. In this regard, the introduction of quality standards of customs activities that meet modern international requirements and the mechanism of responsibility of the management team to ensure them will be of great help.

The quality management system of customs services is a hierarchical system that includes a management mechanism (goals, functions, principles, management methods), a management structure consisting of the subject of management (customs authorities), the object of management (process). The requirements for the provision of customs services, the assessment of their quality, the identification of areas for improvement of existing processes, the factors influencing the quality management of customs services in the formation and operation of this system.

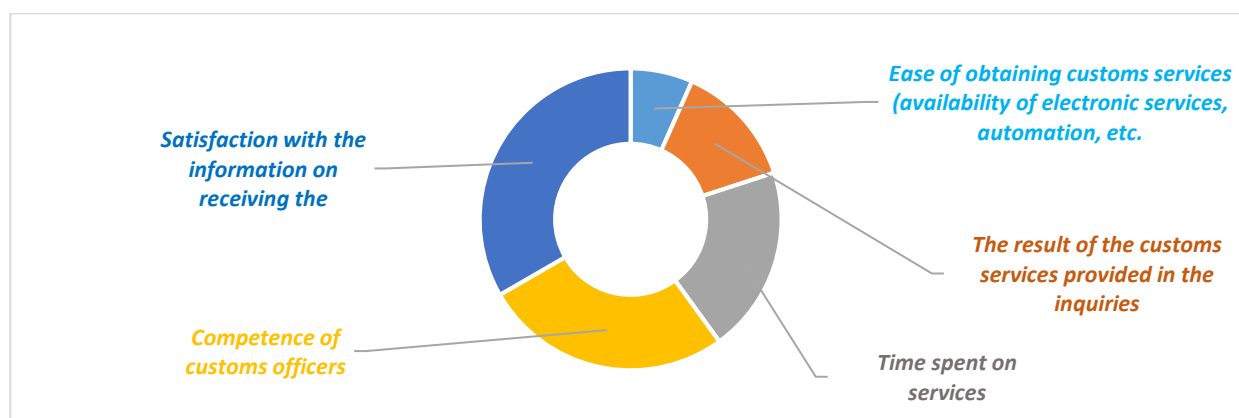


Figure 1. Evaluation criteria for FEA participants in the provision of customs services.

The quality of customs services is assessed on the one hand by the participant of foreign economic activity, which is its consumer, and on the other hand by the customs authority represented by its employees, which gives rise to the feature of double assessment of customs services.

Customs officials evaluate the services provided in terms of compliance with the requirements of customs legislation.

Improvement of customs services is directly related to improving the quality of customs services provided, taking into account the interests of participants in foreign trade activities.

The efficiency of customs services is determined not only by the quality of the customs structure, but also by the quality of work of organizations around the world customs sector, including customs authorities, organizations working with customs infrastructure, customs brokers, declarants, foreign economic entities and all enterprises involved in this process. .

Methodology for assessing the quality of customs services using PESTLE-analysis.⁶

⁶ <https://www.dissercat.com/content/razvitie-mekhanizma-povysheniya-kachestva-tamozhennykh-uslug-v-usloviyakh-rynochnoi-ekonomik>

PESTLE - an analysis tool to create a long-term strategy. The analysis allows to identify the strengths and weaknesses of the organization, the factors that hinder its development, as well as a qualitative assessment.⁷

PESTLE - it is an abbreviation that describes the key factors that affect or may affect the future of the organization. There are other similar names. For example, PEST, STEEPLE, SLEPT. There is no major difference between them, the only difference is that some factors can be excluded from the analysis or added to it (depending on the specifics of the company's activities or the ideological principles of the person performing this analysis).

This analysis allows us to understand and take into account what external factors are present that the organization cannot influence in order to develop the organization's development strategy. Some factors can and do help in development, but you need to know them to use them wisely to get the most out of them.

An important element of quality improvement and risk reduction is the methodology of assessment using the international quality standard "**Quality loop**" (**Петля качества**) - ISO-9000.

The existence of this standard facilitates mutual understanding between service provider and consumer organization representatives due to the existence of possible requirements for each element and service in general. For contractors, these specific requirements allow for the identification and analysis of opportunities to improve the quality of each service at all stages of formation and delivery, as well as risk assessment and systematization, making the service more systematic and manageable. It will be possible for the consumer to reduce the risk of getting unnecessary items and factors in the process of using the desired service.

"**Quality loop**" (**Петля качества**) of customs activity is a set of all stages of the process from the initial definition of the customs service to the full implementation of the customs activity. These stages include the following:⁸

- Marketing analysis of customs activities;
- Design (processing, development of customs services);
- Development of customs services;
- Implementation of customs services (production, sale);
- Logistical support of customs services;
- Quality control of customs services;
- Analysis of the effectiveness of customs services;
- Adjustment of the structure of customs services.

The developed table of quality assessment of customs services based on the calculation of the index on certain parameters, which we are proposing, is given in the table below.

⁷ <https://simpleone.ru/glossary/pestle/>

⁸ <https://cyberleninka.ru/article/n/tamozhennye-uslugi-i-puti-povysheniya-ih-kachestva>

Indicators	Evaluate the answer			Parameter index	Weight coef	Group index	Weight coef	General index
	No	Partially	Yes					
General assessment of the quality of customs services by participants of foreign economic activity								
1. Satisfaction with the work of customs officers	0	0,5	1	I _{p1.1}	0,2	I _{kF}	0,6	I _{kU}
2.Satisfaction with the convenience of receiving the service	0	0,5	1	I _{p1.2}	0,2			
3. Satisfaction with the information on receiving the service	0	0,5	1	I _{p1.3}	0,1			
4. Satisfaction with the time of receiving the service	0	0,5	1	I _{p1.4}	0,3			
5. Satisfaction with the result of the requested service	0	0,5	1	I _{p1.5}	0,2			
General assessment of the quality of customs services by customs officials								
1Adherence to deadlines for customs services	0	0,5	1	I _{p2.1}	0,4	I _{kC}	0,4	
2. Adherence to the procedure for providing customs services	0	0,5	1	I _{p2.2}	0,3			
3 Fulfillment of performance indicators.	0	0,5	1	I _{p2.3}	0,3			

Figure.2. Index-based model for assessing the quality of customs services

1.The proposed methodology provides the following calculation procedure:

The calculation index of FEAentities and customs officials for each parameter is calculated using the following formula: $\Sigma_{i=1}^n R_b / N$

$$I_p = \Sigma_{i=1}^n R_b / N, (1);$$

I_p- index of evaluation of quality parameters of rendered services;

$\Sigma_{i=1}^n R_b$ - the sum of the individual assessments of the respondents, the recommended ratings of the response: yes = 1, partially = 0,5, no = 0.;

N- number of respondents;

2. Final assessment of the quality of services provided based on the responses of participants in foreign economic activity:

$$I_{KF} = 0,2 * I_{p1.1} + 0,2 * I_{p1.2} + 0,1 * I_{p1.3} + 0,3 * I_{p1.4} + 0,2 * I_{p1.5}, (2)$$

I_{KF} - the index of quality assessment of customs services, determined on the basis of assessments of participants in foreign economic activity;

$I_{p1.1 - 1.5}$ - indices for evaluating the quality parameters of the received service;

Given the importance of these parameters in meeting the needs of recipients of customs services, 0.1; 0.2; 0.3 of weight coefficients were determined.

3. Final assessment of the quality of services provided based on the responses of customs officials:

$$I_{KC} = 0,4 * I_{p 2.1} + 0,3 * I_{p 2.2} + 0,3 * I_{p 2.3}, (3);$$

I_{KB} - the index of quality assessment of customs services, determined on the basis of assessments of customs officials;

$I_{p2.1 - 2.3}$ - indices of assessment of quality parameters of the received service;

The weights of 0.3 and 0.4 were determined based on the priority of the time parameter of customs services, which is the main factor determining the quality of service.

4. General index of quality assessment of customs services:

$$I_{KG} = 0,6 * I_{KF} + 0,4 * I_{KC}, (4)$$

I_{KG} - General index of quality of customs services;

I_{KF} - the index of quality assessment of customs services, determined on the basis of assessments of participants in foreign economic activity;

I_{KC} - the index of quality assessment of customs services, determined on the basis of assessments of customs officials;

Coefficients of 0.4 and 0.6 were determined based on the priority of meeting the needs of service providers - participants in foreign economic activity.

This method is universal and can be used to assess the quality of different types of services

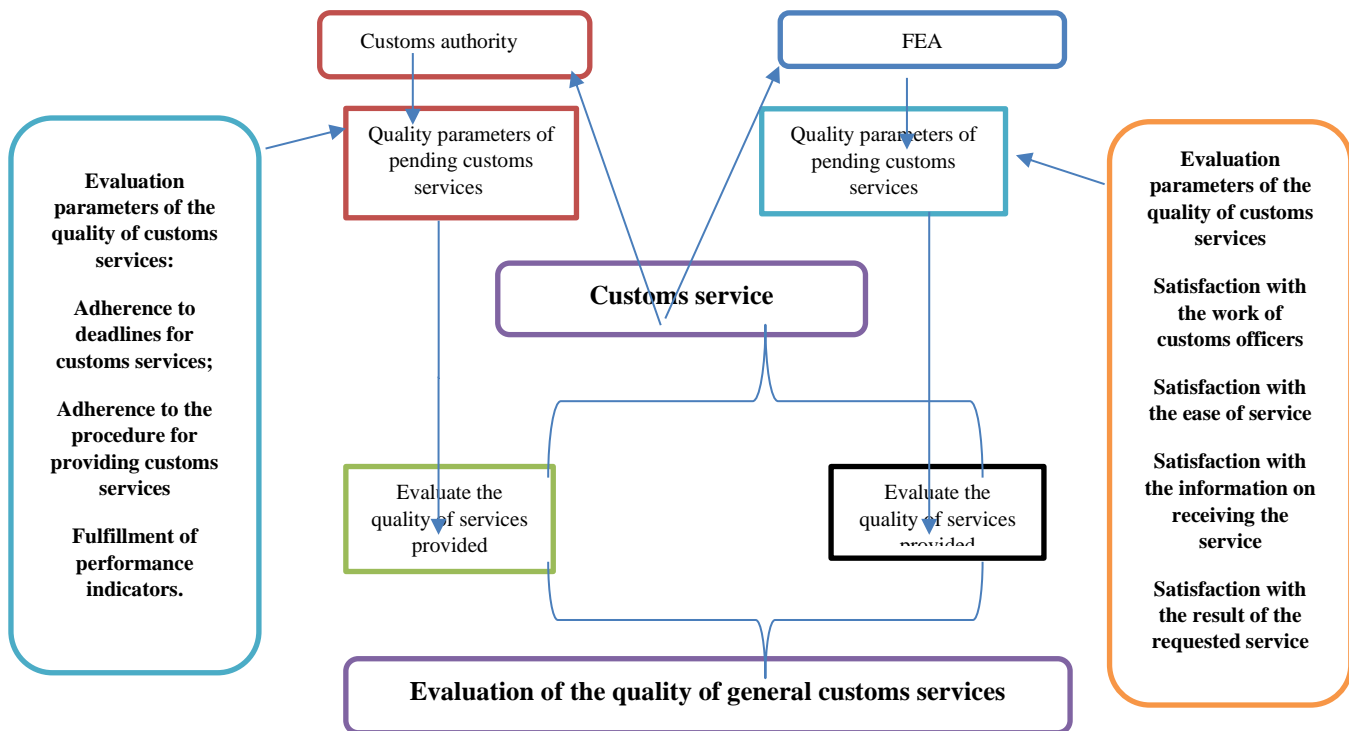


Figure.3. Customs service quality assessment

CONCLUSION

The results of the analysis of the customs authorities as a basis for quality management of customs services showed that the main concept of quality management is a systematic approach that involves the integration of the quality management system of customs services into the overall management system. The purpose of the customs authority and the needs of the participants in foreign economic activity are met on the basis of a balance of interests of the parties.

By systematizing different approaches to classifying the factors affecting the quality of services provided by the customs authorities, and studying the practice of providing customs services and the theoretical principles of quality management, we identified the factors influencing the quality management of customs services.

- *The quality of regulatory support of the customs authorities;*
- *Quality of information support of customs authorities;*
- *The level of logistics of the customs authorities;*
- *The level of organization of the customs authorities;*
- *Quality of work of customs officers;*
- *The level of quality control of customs services.*

In the course of the study, we developed our own methodology for assessing the quality of customs services, identifying the importance of factors such as the level of quality control of customs services provided. The developed methodology involves determining the quality assessment index on several parameters, the value of which can be determined by conducting mass expert surveys among

participants of foreign economic activity and customs officials on a pre-prepared survey. will be determined based on the results of the monitoring. On the one hand, the quality of the customs service is assessed by its consumer-participant in foreign economic activity, on the other hand - by the customs authority represented by its employees in accordance with the dual nature of customs services.

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