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As a manuscript

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**Improving the quality of customs services provided by electronic customs in the
context of digitalization**

Specialty 5.2.3. Regional and sectoral Economics

Abstract of the dissertation

for the degree of Candidate of Economic sciences

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Relevance of the research topic

In the context of the digitalization of public administration, the modernization of the customs service delivery system is becoming increasingly important. The development of electronic customs as a new organizational and technological format requires a revision of administrative approaches, the introduction of mechanisms to improve service quality, the optimization of interactions between customs authorities and participants in foreign economic activity (FEA), as well as the broader application of digital tools in the work of customs authorities.

Improving the quality of customs services is directly linked to the effective use of digital solutions. Modern technologies contribute to greater transparency and predictability in the actions of electronic customs officials, reduce the time required to complete customs procedures, and strengthen the trust of FEA participants in customs authorities. At the same time, the existing digitalization potential is not fully utilized, and a comprehensive approach to assessing the effectiveness of implemented digital solutions and their impact on the quality of customs services has yet to be developed.

It is now essential not only to introduce technologies but also to design a methodological framework for assessing their impact on the quality of customs services. It is important to consider the full range of factors that determine the efficiency of electronic customs operations, identify internal reserves, and use them to make well-founded managerial decisions.

At the same time, both in theory and in practice, there is a lack of methodological tools for evaluating the comprehensive impact of various factors on the quality of customs services, as well as a shortage of applied instruments capable of identifying internal reserves for improving service quality provided by electronic customs. The insufficient development of theoretical and methodological support for assessing the effectiveness of digital technologies aimed at improving customs service quality under digital transformation defines the objectives and tasks of this dissertation research.

Degree of problem development

The issues related to improving the quality of customs services and the impact of digitalization on customs administration processes are actively discussed in Russian

academic literature. Topics such as the development of approaches to assessing service quality, the specifics of digital transformation in the activities of customs authorities, and the implementation of new technological solutions are addressed in the works of researchers such as A.G. Getman, A.A. Vorona, T.E. Kochergina, Yu.E. Gupanova, M.V. Boikova, V.Yu. Dianova, N.E. Buletova, and N.Sh. Vatolkina.

In addition, interest in the digitalization of customs authorities and in improving the quality of customs services is reflected in the research of Russian scholars such as Yu.I. Asmetkina, O.Yu. Bakaeva, I.S. Baklan, Z.V. Basaev, S.S. Belikova, V.V. Kamneva, Yu.B. Kostrova, D.N. Lipunov, and others. These studies primarily focus on the digital technologies already implemented, the specifics of their application, the associated problems, and potential solutions. However, issues related to the impact of performance indicators of customs authorities on various areas, their comparative analysis, and the identification of interrelations remain less thoroughly explored.

Furthermore, the organizational improvement of electronic customs as state authorities responsible for the provision of public services, the fulfillment of fiscal tasks related to budget revenue generation, and the assurance of national economic security has not been sufficiently studied. Likewise, there is a lack of research on the integration of digitalization factors into customs operations for forecasting and strategic planning of regional development.

The purpose of dissertation research is to develop scientifically grounded theoretical and methodological principles and practical recommendations aimed at improving the quality of customs services provided by electronic customs offices in the context of digitalization.

To achieve this goal, the following **research objectives** were identified and addressed:

1. To assess theoretical approaches to the concept of digital transformation in the sphere of public administration and to clarify the essential characteristics of customs services provided by electronic customs offices.
2. To develop a classification of customs services and analyze the genesis of the digital transformation of customs authorities in the context of improving the quality of

provided customs services.

3. To examine foreign experience in the digitalization of customs administration and determine the possibilities of its application under the conditions of electronic customs functioning.

4. To evaluate the current state of the system for providing customs services by electronic customs offices, identify key problems in the practice of service delivery, and determine the factors influencing their effectiveness.

5. To develop a methodological approach for assessing the economic effectiveness of digital transformation in the system of electronic customs and formulate practical recommendations for improving the quality of provided customs services.

The object of the dissertation research is the provision of customs services by electronic customs offices.

The subject of the research is the implementation of digital technologies in electronic customs offices as a tool for improving the quality of provided customs services.

The research area corresponds to the directions outlined in Clause 4.10 «Specifics of the formation and development of the public (state) service sector» and Clause 7.5 «Digital transformation of economic activity. Models and instruments of digital transformation» of the research fields defined by the passport of academic specialty 5.2.3 Regional and Sectoral Economy.

Theoretical framework and main research methods. The theoretical foundation of the research is based on the works of Russian and foreign scholars dedicated to the digital transformation of customs authorities, its impact on regional policy, and the development of regional economies. The research employs comparative-historical and typological approaches, systems analysis, empirical methods, as well as economic and statistical techniques, including the method of rank correlation.

The informational foundation of the research comprises regulatory legal acts governing the activities of customs authorities, statistical materials from the Federal

Customs Service of Russia, the North-West Customs Administration, and the North-West Electronic Customs, as well as scholarly publications devoted to digital transformation. A substantial part of the information base includes the author's analytical work based on data processing, generalization of electronic customs practices, and analysis of customs service provision considering their structure and dynamics.

Degree of validity and reliability of results. The scientific validity and reliability of the research results are ensured by a set of interrelated factors. The theoretical and methodological foundation of the study incorporates proven scientific approaches and contemporary analytical methods, which contribute to the credibility of the conclusions. The internal logic of the research, the consistency in addressing the set tasks, and the alignment of the developed recommendations with the stated objectives reinforce the soundness of the findings. Additional confidence in the reliability of the results is supported by the consistency of the conclusions with current strategic documents and the practical functioning of electronic customs. This comprehensive approach confirms the scientific value and practical relevance of the study's outcomes.

Scientific novelty of the research lies in the advancement of theoretical and methodological foundations and the development of practical tools aimed at improving the quality of customs services provided by electronic customs under conditions of digital transformation.

The main scientific results obtained by the author during the research and submitted for defense are as follows:

1. Theoretical provisions revealing the specifics of the digital transformation of executive authorities' activities have been systematized. The author proposes an interpretation of the concept of «digital transformation of executive authorities», clarifying its essence, objectives, and directions of development. The role of digital transformation as a key factor in improving the quality of customs services provided by electronic customs offices is substantiated. It is also argued that service quality should serve as a central category for evaluating the effectiveness of digital

transformation. (This provision corresponds to Section 7.5 «Digital transformation of economic activity. Models and tools of digital transformation» of the research areas listed in the passport of the scientific specialty 5.2.3 «Regional and Sectoral Economy»).

2. A classification of customs services provided by electronic customs offices has been developed, incorporating new criteria (based on functional purpose, nature of interaction, and degree of involvement of foreign economic activity participants), which made it possible to refine the research object in the context of digitalization in the field of customs affairs. The proposed classification takes into account the impact of digitalization on the content and modes of service delivery, thereby addressing the limitations of previous approaches that did not consider digitalization as a classification criterion. In addition, a periodization of the digital transformation of customs authorities has been developed, reflecting the evolution of approaches to digitalization. These provisions expand the methodological framework for studying the digitalization of customs administration. (This provision corresponds to Section 7.5 «Digital transformation of economic activity. Models and tools of digital transformation» of the research areas listed in the passport of the scientific specialty 5.2.3 «Regional and Sectoral Economy»).

3. An analysis of international practices for improving the quality of customs services has been carried out, which allowed identifying and substantiating potential directions for their adaptation in the activities of electronic customs offices. These include the development of interagency integration, expansion of the functionality of the personal account for foreign economic activity participants, use of electronic document management, and implementation of digital communication services. The proposed directions can be applied in developing measures to improve the quality of customs services provided by electronic customs offices. (This provision corresponds to Section 4.10 «Specifics of the formation and development of the public (state) services sector» of the research areas listed in the passport of the scientific specialty 5.2.3 «Regional and Sectoral Economy»).

4. A comprehensive assessment of the current state of customs service delivery

by electronic customs offices has been conducted, identifying factors influencing efficiency and outlining key issues in existing practices. The main elements of electronic customs operations have been analyzed, including the degree of automation of customs procedures, the integration of information systems, and the level of client-oriented service. Barriers hindering efficiency improvements have been identified, among which are limited interoperability of digital services, continued reliance on manual verification of certain procedures during electronic declaration, and insufficient automation of information exchange processes between customs authorities and foreign economic activity participants. (This provision corresponds to Section 7.5 «Digital transformation of economic activity. Models and tools of digital transformation» of the research areas listed in the passport of the scientific specialty 5.2.3 «Regional and Sectoral Economy»).

5. A methodology for assessing the economic efficiency of digitalization in electronic customs offices has been developed, based on a system of indicators and a formalized calculation model. The methodology relies on key performance and efficiency indicators, including: Performance Indicator No. 1 – «Level of fulfillment of the control task assigned to customs authorities to ensure federal budget revenue»; Performance Indicator No. 3 – «Maximum time for customs operations by customs posts (electronic declaration centers) for goods without identified risks of customs law violations and not subject to control by other federal executive bodies»; and Efficiency Indicator No. 5 – «Share of goods declarations released within four hours» as well as other indicators reflecting the legality of decisions made. The scientifically grounded method of aggregating key quality indicators enables a comprehensive assessment of the effect of implemented digital solutions. The methodology includes normalization of indicators, the use of weights, and allows for comparison before and after digitalization. This provision reflects the author's contribution to the development of applied assessment tools. (This provision corresponds to Section 7.5 «Digital transformation of economic activity. Models and tools of digital transformation» of the research areas listed in the passport of the scientific specialty 5.2.3 «Regional and Sectoral Economy»).

6. Practical recommendations have been substantiated and tested for the use of digital technologies to improve the quality of services provided by electronic customs offices, taking into account internal growth reserves and factors affecting the effectiveness of digitalization processes. The recommendations include: the development of electronic document management as a key element of digital transformation; the improvement of customs control procedures through the use of digital tools; and the elimination of organizational and technical constraints identified during empirical research conducted via expert surveys. Based on the testing of the developed methodological tools, a set of practice-oriented measures has been proposed to optimize the operations of electronic customs offices. The recommendations cover both internal processes and interaction with foreign economic activity participants. Their implementation will ensure sustainable improvement in the quality of customs services (This provision corresponds to Section 7.5 «Digital transformation of economic activity. Models and tools of digital transformation» of the research areas listed in the passport of the scientific specialty 5.2.3 «Regional and Sectoral Economy»).

Theoretical significance of the study lies in the systematization of approaches to defining the essence of digital transformation in the operations of electronic customs, the justification of the need for digitalization of processes, the identification of key problems and ways to address them, as well as the development of a methodological approach to assessing and improving the quality of customs services provided in the context of digital transformation.

Practical significance of the study consists in the development of applied recommendations and approaches aimed at improving the performance of electronic customs through the use of digital solutions focused on enhancing the quality of provided customs services. The results obtained can be applied in the practice of electronic customs to improve administrative efficiency assessment, optimize procedures, and implement new digital formats of interaction with foreign economic activity participants.

Approbation of research findings and publications.

The results of the dissertation research have been published in 4 peer-reviewed scientific articles in journals recommended by the Higher Attestation Commission of the Ministry of Science and Higher Education of the Russian Federation:

1. Argatov, M. A., Desyatnichenko, O. Yu. «Dispatcherization of Customs Declarations: New Opportunities and Challenges for Foreign Trade Participants and the Federal Customs Service of Russia». – «Management Consulting», 2023, No. 8(176), pp. 74–85.
2. Argatov, M. A., Desyatnichenko, O. Yu. «New Opportunities and Challenges for Foreign Trade Participants Arising from the Digitalization of the Electronic Document Management System of the Federal Customs Service of Russia». – «Management Consulting», 2023, No. 11(179), pp. 69–81.
3. Argatov, M. A., Desyatnichenko, O. Yu. «Challenges for Foreign Trade Participants in Obtaining Tariff Preferences and Confirming the Country of Origin of Goods». – «Economics and Entrepreneurship», 2023, No. 7(156), pp. 1031–1039.
4. Argatov, M. A. «Methodological Approaches to Assessing the Quality of Customs Services Provided by Electronic Customs in the Context of Digital Transformation». – «Management Consulting», 2025, No. 4(190), pp. 91–106.

Additionally, 2 articles have been published in other scientific journals:

5. Argatov, M. A., Desyatnichenko, O. Yu. «Digitalization of Timber Movement Control: New Opportunities and Challenges for Foreign Trade Participants and the Federal Customs Service of Russia». – «Economics and Management of the National Economy (St. Petersburg)», 2022, No. 18(20), pp. 123–129.
6. Argatov, M. A. «The Essence and Content of Digital Transformation in the Activities of Executive Authorities». – «Scientific Works of the North-West Institute of Management RANEPA», 2025, Vol. 16, No. 2 (69), pp. 320–324.

The dissertation results have been presented and discussed at various academic and practical conferences, including:

1. «Topical Issues of Security and Customs: New Challenges and Prospects» (St. Petersburg, 2023)
2. IV All-Russian Scientific and Practical Conference with International

Participation «Topical Issues of Security and Customs: New Challenges and Prospects» (St. Petersburg, 2025)

3. Regional Forum «Science Days – 2025» (Siberian State Transport University, Novosibirsk, 2025)

4. VI International Scientific and Practical Conference «Ensuring Economic Security in the Context of Digitalization of Customs Authorities» (St. Petersburg, 2025)

The structure of the dissertation corresponds to the stated goals and objectives of the research.

The work includes an introduction, three chapters (nine sections), a conclusion, a list of references (164 sources), and five appendices. The dissertation consists of 183 pages, including 18 tables and 19 figures.