

ЕКОНОМІКА ТА УПРАВЛІННЯ НАЦІОНАЛЬНИМ ГОСПОДАРСТВОМ

UDC 351:339.543

УДК 351:339.543

L. M. Akimova, Candidate of Economic Sciences, Associate Professor,
O. O. Akimov, Candidate of Public Administration, Associate Professor,
O. O. Liakhovich, Candidate of Economic Sciences

Л. М. Акімова, к. е. н., доцент,
О. О. Акімов, к. н. з держ. упр., доцент,
О. О. Ляхович, к. е. н.

STATE REGULATION OF FOREIGN ECONOMIC ACTIVITY**ДЕРЖАВНЕ РЕГУЛЮВАННЯ ЗОВНІШНЬОЕКОНОМІЧНОЇ ДІЯЛЬНОСТІ**

Urgency of the research. The article analyzes the mechanisms of state regulation of foreign economic activity, carried out under the influence of globalization trends, integration processes and modernized in the context of security.

Target setting. Strengthening the state as a public institution is accompanied by the development of its many functions, in particular economic. The study of mechanisms of state regulation of foreign economic activity proves that it is a multi-level and multifaceted phenomenon.

Actual scientific researches and issues analysis. The issues of research in risk management and customs administration are rather actively engaged in such Ukrainian scientists as Algin A. P., Berezhnyuk I. G., Pashko P. V., Tereshchenko S. S. and others.

Uninvestigated parts of general matters defining. At the same time, many theoretical and practical questions of the problems remain little studied in terms of complexity and systemic nature, which gives grounds to assert that it is necessary to study the experience of mechanisms of state regulation of foreign economic activity.

The research objective. It consists in the substantiation of theoretical, methodological and applied provisions for the improvement of mechanisms of state regulation of foreign economic activity.

The statement of basic materials. The uniqueness of customs is that by keeping balance on interstate borders, it provides protection from external threats to national customs interests and security by implementing a balanced state customs policy in accordance with strategic priorities in the field of state customs.

Conclusions. One of the tasks solved within the framework of management in the customs system, as an element or subsystem of public administration in general, is the administration of customs risks. Therefore, the customs authorities should manage their risks, while the administration of risks should be viewed not as a specific separate or independent direction of work, but as an integral part of the customs administration as a whole.

Keywords: risk; customs risk; customs risk management; customs risk management; public administration; state regulation.

DOI: 10.25140/2410-9576-2017-1-4(12)-98-103

Актуальність теми дослідження. У статті проаналізовано механізми державного регулювання зовнішньоекономічної діяльності, які здійснюються під впливом глобалізаційних тенденцій, інтеграційних процесів й актуалізованих у контексті безпекових викликів сьогодення.

Постановка проблеми. Зміцнення держави як суспільного інституту супроводжується розвитком її численних функцій, зокрема економічних. Дослідження механізмів державного регулювання зовнішньоекономічної діяльності доводить, що воно є явищем багаторівневим та багатограним.

Аналіз останніх досліджень та публікацій. Питаннями дослідження у сфері управління ризиками та митного адміністрування досить активно займаються такі українські вчені, як Альгін А. П., Бережнюк І. Г., Пашко П. В., Терещенко С. С. та ін.

Виділення недосліджених частин загальної проблеми. Разом із тим, чимало теоретичних і практичних питань проблематики залишаються малодослідженими з точки зору комплексності та системності, що дає підстави стверджувати про необхідність вивчення досвіду механізмів державного регулювання зовнішньоекономічної діяльності.

Постановка задачі. Полягає в обґрунтуванні теоретичних, методичних та прикладних положень щодо удосконалення механізмів державного регулювання зовнішньоекономічної діяльності.

Виклад основного матеріалу. Унікальність митниці полягає в тому, що утримуючи рівновагу на міждержавних кордонах, вона забезпечує захист від зовнішніх загроз національним митним інтересам і безпеці шляхом реалізації виваженої державної митної політики відповідно стратегічних пріоритетів в галузі державної митної справи.

Висновки. Одним із завдань, що вирішуються в рамках управління у митній системі, як елемента або підсистеми державного управління в цілому, є адміністрування митних ризиків. Тому митні відомства мають управляти своїми ризиками, при цьому адміністрування ризиків слід розглядати не у вигляді певного окремого, самостійного напрямку роботи, а як невід'ємну частину митного адміністрування в цілому.

Ключеві слова: ризик; митний ризик; управління митними ризиками; адміністрування митних ризиків; державне управління; державне регулювання.

ЕКОНОМІКА ТА УПРАВЛІННЯ НАЦІОНАЛЬНИМ ГОСПОДАРСТВОМ

Urgency of the research. The article analyzes the mechanisms of administration in the system of state regulation of foreign economic activity, carried out under the influence and taking into account globalization trends, integration processes and modernized in the context of security. Foreign economic and customs policies are in constant dynamics, transformation and adaptation to the new changing market and economic conditions, necessitates the optimization of mechanisms for state regulation of foreign economic activity and determines the particular relevance of scientific research on ways to improve management in the public sector at all stages and levels of customs Administration.

Formulation of the problem. The strengthening of the state as a public institution is accompanied by the development of its numerous functions, in particular economic ones. The study of administrative mechanisms in the system of state regulation of foreign economic activity and customs administration undoubtedly proves that it is a multilevel and multifaceted phenomenon. Finding the optimal and effective interaction of the state and business sectors is an urgent problem of economic reality.

Actual scientific researches and issues analysis. The issues of research in risk management and customs administration are rather actively engaged in such Ukrainian scientists as Algin A. P., Berezhnyuk I. G., Pashko P. V., Tereshchenko S. S. and others.

Uninvestigated parts of general matters defining. At the same time, many theoretical and practical questions of the problems remain little studied in terms of complexity and systemativeness, which gives grounds to assert that it is necessary to study the experience of administrative mechanisms in the system of state regulation of foreign economic activity.

The research objective. To justify theoretical, methodological and applied provisions on improving the mechanisms for administering customs risks in the system of state regulation of foreign economic activity.

The statement of basic materials. Risk, as a characteristic attribute of social life, is associated with all spheres of human activity in the process of social interaction and the achievement of relevant goals, in particular to ensure national customs interests and state security. Since modern society is risky, and risks accompany all spheres of public relations, in particular, the sphere of state administration, emphasis is placed on individual aspects of the phenomenon that are indirectly related to them. However, customs risk has not yet been adequately researched in the context of state regulation of foreign economic activity and remains in the science and practice of state management a kind of "terra incognita". The uniqueness of customs among other government departments is that it is neither a purely internal body nor an international agency. By keeping balance on interstate borders, it not only expresses the sovereignty of the nation, but also provides protection from external threats to national customs interests and security through the implementation of a balanced state customs policy in accordance with strategic priorities in the field of state customs.

One of the tasks solved within the framework of management in the customs system, as an element or subsystem of public administration in general, is the administration of customs risks in the system of state regulation of foreign economic activity. This task is not isolated, detached from most other management functions. Continuous work to prevent and minimize risks is an integral part of the effective functioning of any organization, including the state, as its specific social and legal form that realizes its legal personality through the system of public administration and regulation.

Practical risk management should help decision-makers make informed choices, prioritize actions and differentiate between alternative actions in order to properly and effectively handle risks. A magic formula with which you can always get the right answers does not exist. Risk management is an image of work and thinking through which you can get the right answers to the right questions. Risk management requires recognition of the fact that there is always a risk of unfavorable situations when managing risks [4, p. 8].

An integral condition for the modernization of public administration, as noted in his study by Kulik G. Yu., is the application of management-oriented methods of carrying out official activities by officials of public authorities, including risk management. Risk management in the sphere of public administration is the management activity of officials of public authorities within their official activities aimed at reducing the likelihood of unfavorable results and minimizing the possible losses arising from the implementation of risks by identifying, analyzing, evaluating and developing risk measures [1]. In gen-

ЕКОНОМІКА ТА УПРАВЛІННЯ НАЦІОНАЛЬНИМ ГОСПОДАРСТВОМ

eral, risk management can operate in any organization - in manual or automated mode, from tactical to strategic issues, and can be used in almost any decision-making environment. Risk management in any organization consists of clearly defined activities that, by their consistent implementation, support the best decision-making process through an in-depth understanding of the risks and their impacts.

In this way, we can indirectly assume that the meaning of the category "management" in the customs business is disclosed by providing interpretations of the term "customs control", "customs procedures", "customs clearance" and other. Some researchers of the management aspects of the above concepts [1] argue that, for example, the object of administrative influence (management) in the implementation of customs procedures are employees of customs authorities carrying out certain operations determined by legislation in the exercise of customs control. Customs procedures, as a set of certain operations, are carried out by the official of the customs body, while only she takes the final administrative decision on the declared (declared) goods, therefore the customs official is the direct subject of management [2]. We agree with this opinion, but it should be noted that the customs authorities are endowed with exclusive powers to implement the state customs business, including with regard to the exercise of customs control as the main form of exercising power, also finds its external expression in taking measures to ensure the correct application, Strict observance and prevention of non-fulfillment of requirements of the customs legislation and creation of favorable conditions for facilitating trade through dix procedures.

At the same time, traditional procedures include physical control over the movement of persons, goods and vehicles across the customs border, carried out in the form of document checks and physical examination in order to detect smuggling and violation of customs regulations. Such control is one of the forms of risk management, however, not the fact that it is efficient and productive. However, we also observe that the management processes are in the actions aimed at realizing the functions of the subject of management, are generally recognized functions that are inherent in any management activity. These functions include the following: planning, organization, motivation and control. Each of the presented management functions is also a definite process, which has the basic features of the whole set of management functions. At the same time, it is worthwhile to note that the driving force in the management process is a certain problem of the management object, subject to a decision on the part of the management entity [3].

Accordingly, risk management, like any other management system, should consist of two subsystems: a managed subsystem - a management object and a control subsystem - of a management entity. At the same time, the so-called Ross Ashby law must be respected, according to which for the ability of a certain system to control another, it must be no less complex than the controlled system. From the point of view of customs risk management mechanisms regulated by foreign economic activity can be considered as a complex multi-level system, including: 1) supranational or global level; 2) national level; 3) the level of organization; 4) the level of the individual.

At the same time, risk management is a relatively new, modern and progressive direction in the theory and practice of managing organizations. Understanding the importance of risk management as a means of production stability arises at the beginning of the twentieth century. So in 1955 Professor Wayne Snyder first proposed the term "risk management", and Russell Gallagher a year later gave a rationale for the risk manager's profession. Since the end of the twentieth century, risk management has become a fundamental philosophy of managing organizations and one of the most important functions of management, in particular in public administration.

Thus, since risk situations take place in any sphere of public relations, including in the sphere of public administration, it becomes necessary to determine the correlation of management and state risk management in the field of customs and foreign economic activity. Customs management can be considered as rational management of a customs organization, which is interrelated with improving the organization of customs activity on the basis of the introduction of new principles, forms, structures and management methods in accordance with the requirements of the external and internal environment [3]. The essence of risk management is the systematic application of management procedures and methods that provide the customs services with the information necessary to work with transport operations or consignments that pose a certain risk. "Thus, the use of the term" risk management "in

ЕКОНОМІКА ТА УПРАВЛІННЯ НАЦІОНАЛЬНИМ ГОСПОДАРСТВОМ

its direct sense (manage risks) is not very correct. More precisely, it should be called "managing risk situations" - this conclusion comes to Dr. Pashko P., Berezhnyuk I. and other authors of the relevant study [1].

Risk management is viewed in a scientific context based on different approaches. And mostly it is identified with a certain organizational process of influencing the controlled objects to overcome risks, as well as minimizing harm or loss, and so on. Conducted by Jumurat A. V. research, showed a tendency to actively implement the achievements of risk in the practice of public administration. Scientific achievements of risk as a direction of scientific research are spread in all spheres of state regulation [1].

Noting that, in fact, the definition of the category "risk in the customs business" was offered by Berezhnyuk I. G, Dzhumurat A. V. With the following conclusion: "Rizicology in the customs business is a relatively new field of research aimed at studying the risk factors of certain professional activities, developing a technological and methodological tool for analyzing and assessing risks in the activities of customs authorities. Hence the subject of risk in the customs sphere is the customs risk, which is considered primarily as a kind of social and economic risk" [1].

As noted by Prof. David Viddousson and Stefan Holloway [5, p. 100] risk management, in a technical sense, is a logical and systematic method for determining, analyzing and managing risks that can be associated with any kind of activity, function or process in customs departments to minimize potential losses and increase opportunities. The World Customs Organization, in fact, defining risk management as a systematic implementation of management methods and procedures that provide customs authorities with the information necessary to take appropriate measures for the movement of certain types of cargoes representing risk, discloses it from three positions: first, as a set of operations On risk assessment, secondly, as one of the fundamental principles of all management activities, and thirdly, as an organizational element that realizes this principle [4].

At the same time, today WMO, including both main types of risk for customs administrations - both potential non-compliance with customs legislation, and a potential failure to provide assistance to international trade, expands the content of risk management in customs and defines it in the Risk Management Compendium [4] As coordinated activity of administrations on conducting and control of risks. At the same time, the WTO defines a number of risk management guidelines: 1) risk management should promote better achievement of certain objectives of the organization; 2) risk management should be included as an integral part of all organizational processes, in particular, strategic planning; 3) risk management should help decision-makers make informed choices, prioritize actions and identify adequate and effective measures to minimize risk among alternative options; 4) risk management should be systematic, structured and timely; 5) Risk management is always based on the best available information obtained from analytical work and from sources such as past events, experience, stakeholder information (feedback), observation, forecasts, expert assessments; 6) risk management should be dynamic, iterative and respond to change; 7) risk management should take into account human and cultural factors, identifying the opportunities, perceptions and intentions of "external" and "internal" persons who can contribute to or impede the achievement of the goals of the customs administration.

Analysis of approaches to risk management in WTO customs administrations [3] found that 83% of the administrations surveyed had their own formal definitions of this process. Such definitions have certain differences, but they also have certain common features. Most of them are characterized through the systematic implementation of risk management procedures, in particular identification, evaluation and their ongoing monitoring with a view to ensuring effective and efficient identification of risks and prevention of violations of customs legislation. The administration of customs risks requires management and staff to understand the nature of risks in the relevant areas, as well as to systematically identify, analyze, evaluate, take measures, monitor and verify the status of risks [2, p. 154].

Qualitative organizational risk management is the fundamental basis of effective management activity. The introduction of a risk-based approach and principles of integrated risk management into practice makes it possible for customs administrations to achieve the right balance between the simplification of the terms of trade and the regulatory control in the process of implementing law enforcement and, in contrast, incentive functions. The promotion of legitimate trade and the monitoring of its

ЕКОНОМІКА ТА УПРАВЛІННЯ НАЦІОНАЛЬНИМ ГОСПОДАРСТВОМ

implementation are not in conflict or contradiction, which ensures more efficient execution of customs procedures due to their reasonable and balanced combination and limitation.

Risk management today is a key element in achieving the set goals and objectives, first of all ensuring the rule of law, and therefore should become an integral part of the customs control program in the modern customs administration. Administration of customs risks requires the availability of sufficient resources, which can appropriately influence the risk. When applying risk management as a method that can be associated with any kind of activity, function or process to minimize potential losses, it is necessary to strike a balance between costs and benefits, since it is obvious that the same attitude to risks is not cost-effective. The necessary criteria for deciding what constitutes an acceptable or unacceptable level of risk [5].

In striving to ensure a reasonable balance between regulatory control and trade facilitation, customs are faced with the need to simultaneously manage two types of risks - a potential inability to simplify the terms of foreign trade and possible non-compliance with customs legislation [5, p. 98]. The use of a risk-based approach in the regulatory system makes it possible to balance the contradictory nature of the functions of customs control bodies. Taking into account the above and proceeding from the above proposed approach to the content of customs risks, we define the administration of customs risks as a process of implementation by the competent subjects of a risk-oriented strategy related to ensuring the adoption of effective management decisions aimed at adequately addressing the risks of regulation of the risk situation in the field of state customs. The analysis and management of risks in the field of state customs are provided through the appropriate mechanisms of public administration. Accordingly, there is a need to determine the content of such mechanisms in the system of state regulation of foreign trade activities and customs administration. The mechanism as such, according to vocabulary interpretations, is a system or internal arrangement that determines the order of any kind of activity or process; System of functioning of something, the apparatus of any kind of activity. The word "mechanism" (from the group Μηχανή mechané - machine) is a system of bodies designed to convert one or more bodies into the desired motion of other bodies. It can also be defined as an "instrument" designed to ensure the implementation of a particular type of activity or its separate direction or process.

Given the above, we can determine that the mechanisms of public administration based on the principles of customs risk management are the mechanisms for administering customs risks, we define as an appropriately ordered set of elements and backbone components united by internal and external legal and organizational links, which in its Ensure the administration of customs risks, that is, the process of implementation by the competent actors of a risk-oriented strategy, With the provision of effective managerial decisions aimed at an adequate degree of danger in regulating the risk situation in the field of state customs.

So we can draw conclusions that one of the tasks solved within the framework of management in the customs system, as an element or subsystem of public administration in general, is the administration of customs risks. This task is not isolated, detached from most other management functions. Like any other organization, customs agencies must manage their risks. The administration of risks should not be considered as a separate, independent direction of work, but as an integral part of the customs administration as a whole. Therefore, the administration of customs risks is defined as the process of implementation by the competent entities of a risk-oriented strategy related to ensuring the adoption of effective management decisions aimed at an adequate degree of danger in regulating the risk situation in the field of state customs. The latter is considered as a combination of various circumstances, factors and factors, in its synergy creating favorable prerequisites for the realization of risk. Then the mechanisms for administering customs risks are defined as an ordered set, or a system of elements and system-forming components that are united by internal and external organizational and legal links, which in their unity provide the process of administering customs risks.

References

1. Bereznyuk, I. H., Voitseshchuk, A. D. (2007). *Sutnist, struktura ta upravlinskyi zmist mytnykh pravyl i protsedur* [Essence, structure and management content of customs

Литература

1. Бережнюк, І. Г. *Сутність, структура та управлінський зміст митних правил і процедур* / І. Г. Бережнюк, А. Д. Войцещук // Вісник Академії митної служби України. –

ЕКОНОМІКА ТА УПРАВЛІННЯ НАЦІОНАЛЬНИМ ГОСПОДАРСТВОМ

rules and procedures]. *Visnyk Akademii mytnoi sluzhby Ukrainy – Bulletin of the Academy of Customs Service of Ukraine*, 4(36), 8-13 [in Ukrainian].

2. *Handbook of Best Practices at Border Crossings: A Trade and Transport Facilitation Perspective* (2012). Organization for Security and Co-operation in Europe [in English].

3. Hintsä, J., Männistö, T., Hameri, A. P., Thibedeau, C., Sahlstedt, J., Tsikolenko, V. et al. (2011). *Customs Risk Management (CRiM): A Survey of 24 WCO Member Administrations*. Lausanne, Cross-border Research Association, EPFL & HEC UNIL [in English].

4. World Customs Organization. (2011). *Risk Management Compendium*. Retrieved from <http://www.wcoomd.org> [in English].

5. Widdowson, D., & Holloway, S. (2011). *Core border management disciplines: risk-based compliance management*. G. McLinden, E Fanta, D. Widdowson & T. Doyle (Eds.). Washington, DC: Border Management Modernization, World Bank [in English].

2007. – № 4 (36). – С. 8-13.

2. *Handbook of Best Practices at Border Crossings: A Trade and Transport Facilitation Perspective*. Organization for Security and Co-operation in Europe, 2012. – 265 p.

3. Hintsä, J., Männistö, T., Hameri, A. P., Thibedeau, C., Sahlstedt, J., Tsikolenko, V., Finger, M., Granqvist, M. 2011, "Customs Risk Management (CRiM): A Survey of 24 WCO Member Administrations", Cross-border Research Association, EPFL & HEC UNIL.

4. *Risk Management Compendium*. – World Customs Organization, 2011 [Electronic Resource]. – Mode of access: <http://www.wcoomd.org>.

5. Widdowson, D. & Holloway, S. *Core border management disciplines: risk-based compliance management / D. Widdowson, S. Holloway, G. Linden, E. Fanta, D. Widdowson, T. Doyle (Eds.)*. Washington, DC: Border Management Modernization, World Bank, 2011.

Received for publication 13.06.2017

Бібліографічний опис для цитування :

Akimova, L. M. State regulation of foreign economic activity / L. M. Akimova, O. O. Akimov, O. O. Liakhovich // Науковий вісник Полісся. – 2017. - № 4 (12). Ч. 1. – С. 98-103.