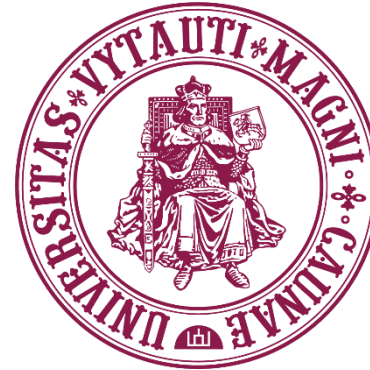




MBA Study Programme

# Customs Process Management



VYTAUTAS  
MAGNUS  
UNIVERSITY  
M C M X X I I

## MBA study programme “Customs Process Management”

Chairperson of the Study Programme Committee

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VMU AA Faculty of Bioeconomy Development, [bpf@vdu.lt](mailto:bpf@vdu.lt)



# About the MBA in Customs Process Management

- The first MBA study programme in the field of customs in Lithuania.
- 1 year programme, Business studies field (Lo1). Degree - Master of Business Administration (60 ECTS)
- Covers the areas of customs, taxation, and supply chains.
- International teachers who have practical experience (Belgium, Finland, Ireland, Latvia, Ukraine and Lithuania).
- Online studies – lectures are held in the evenings (90% distance learning and 10% physical attendance).
- Opportunities to go on short-term training/internship abroad.
- We are members of international customs communities:



**CUSTOMS**  
PRACTITIONERS  
ASSOCIATION



**Customs  
Knowledge  
Institute**

**incu**  
INTERNATIONAL NETWORK OF CUSTOMS UNIVERSITIES



# The aim of the MBA Customs Process Management

- To prepare **future-oriented strategic managers - professionals** who aspiring to be influential business **leaders with up-to-date knowledge of customs process management**, analytical abilities and skills of **strategic customs process management in the creation and development of business**, capable of taking leadership in managing these processes in private business and public sector organizations, **making decisions on business processes, customs procedures and customs tax administration management**, taking into account the **latest requirements of risks management, social responsibility, sustainability and environmental standards requirements**.

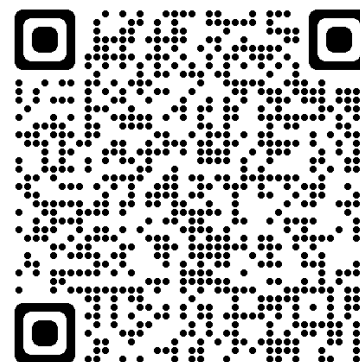


# Key benefits for students

- Improved professional skills and a potential increase in earnings.
- New job positions and new career prospects in the private and public sectors.
- Improving intercultural and English communication skills.
- The opportunity to expand your professional network at the international level.



MBA in Customs Process  
Management – to move up the  
career ladder with confidence



← Read about our  
student feedback

<https://zua.vdu.lt/en/mba-in-customs-process-management-to-move-up-the-career-ladder-with-confidence/>



# Study plan

## I semester



- ☐ Law on Duties and Tax
- ☐ Management of Customs Procedures
- ☐ Tax Policy in International Trade
- ☐ Customs Tax Administration and Management
- ☐ Methodology of Applied Research

## II semester



- ☐ Internal and external communication of customs staff
- ☐ Supply Chain Management and Customs Simplification
- ☐ Social Responsibility and Business Ethics
- ☐ Sustainable Customs Management
- ☐ Market-based Instruments and Environmental Policy
- ☐ Studies Final Project



## Good Practices



**Customs  
Knowledge  
Institute**

- **Student participation in the Customs Knowledge Institute (CKI) community.**
- VMU is a member of the CKI and students have free access to the community during the academic year.
- Students have the opportunity to participate in the CKI community forum, find partners and develop their professional network.
- Students can participate in various webinars and learn more about customs.



- Involvement of students, from a scientific or practical point of view, in the preparation of publications.

## Good Practices



# CustomsClear






**Karolis Zelenkauskas**  
MBA student on the "Customs Process Management" programme, Vytautas Magnus University, Agriculture Academy, Bioeconomy Development Faculty, Lithuania

*About the author*

**CUSTOMS COMPLIANCE & RISK MANAGEMENT**  
Journal for Practitioners & Experts

**STUDENTS' SECTION**

**The significance of double taxation avoidance agreements in international trade**



**Gertruda Bakšienė**  
Coordinator of the Customs Brokers Group, UAB "Skaidra status", UPS Authorized Representative in Lithuania; MBA student on the "Customs Process Management" programme at Vytautas Magnus University, Lithuania

**CUSTOMS COMPLIANCE & RISK MANAGEMENT**  
Journal for Practitioners & Experts

**STUDENTS' SECTION**

**Customs taxes influence the decision of private persons on e-commerce in the European Union**

**Jonas Aleksonis**  
MBA student on the "Customs Process Management" programme, Vytautas Magnus University, Lithuania

**Dr Erika Besusparienė**  
Associate Professor, Vytautas Magnus University, Lithuania

**CUSTOMS COMPLIANCE & RISK MANAGEMENT**  
Journal for Practitioners & Experts

**STUDENTS' SECTION**

**Export promotion programmes: Lithuania's case**

21-osios jaunųjų mokslininkų konferencijos straipsnių rinkinys



### CROSS-BORDER COOPERATION IMPACT ON TAXATION IN THE CONTEXT OF INTERNATIONAL TRADE: CASE OF LITHUANIA

**Tautvydas PLIKIS**, Vytautas Magnus University, Agriculture Academy, Faculty of Bioeconomy Development, email: [tautvydas.plikis@vdu.lt](mailto:tautvydas.plikis@vdu.lt)

#### Summary

The article explores the significance of cross-border cooperation (CBC) in bolstering international trade, with a particular focus on Lithuania's strategic role. Emphasizing the economic growth and development driven by CBC, the article discusses its crucial role in harmonizing customs regulations, simplifying trade procedures, and reducing tariffs. It delves into the taxation aspect, highlighting how CBC can aid in curtailing tax evasion and fostering the development of tax treaties, making international trade more efficient and tax-friendly. Lithuania, with its strategic geographic positioning and membership in the European Union and the Interreg Baltic Sea Region, is portrayed as having comparative advantages in CBC, including beneficial tax treaties and a competitive corporate income tax rate. The article aims to evaluate Lithuania's CBC in global trade, its impact on taxation, and Lithuania's comparative advantages in this context. The conclusions drawn underscore Lithuania's successful utilization of CBC to enhance its economic standing by leveraging geographical and economic strengths to reduce costs, improve efficiency, and bolster its position in the global market through effective tax cooperation measures like the JAP, the CRS, and the AEOI, thereby facilitating increased exports, job creation, and improved economic performance.

**Keywords:** cross-border cooperation, international trade, taxation

21-osios jaunųjų mokslininkų konferencijos straipsnių rinkinys



### SUSTAINABLE TAX SYSTEM AND CUSTOMS DUTIES

**Gitana DUMBRAITĖ**, Vytautas Magnus University, Agriculture Academy, Faculty of Bioeconomy Development, Lithuania, email: [gitana.dumbrate@vdu.lt](mailto:gitana.dumbrate@vdu.lt)  
**Erika BESUSPARIENĖ**, Vytautas Magnus University, Agriculture Academy, Faculty of Bioeconomy Development, Lithuania, email: [erika.besuspariene@vdu.lt](mailto:erika.besuspariene@vdu.lt)

#### Summary

This article presents the concept of a sustainable tax system and customs duties, as well as the importance of customs duties in the structure of a sustainable tax system. A content analysis was carried out to identify the impact of different taxes on the dimensions of a sustainable tax system - economic, social and environmental. Literature analysis, synthesis and comparison methods, content analysis and graphic visualisation were used for the research. The present research allowed to identify the impact of customs duties on sustainability. Customs duties can ensure the reduction of carbon dioxide (CO<sub>2</sub>) emissions and a more efficient management of resources, and it is an important part of a sustainable tax system. According to the content analysis, it was found that different tax instruments are more likely to target one of the dimensions (economic, social, environmental), while customs duties have an impact on all dimensions.

**Keywords:** customs duties, sustainable tax system, sustainability dimension.



# Good Practices

- Students have to deal with practical issues in the field of customs during their final project.

## 3.2. Practical recommendations for enhancing EU counterfeit trade control

EU customs improvement model on counterfeit prevention was developed to visually present recommendations summarised from qualitative analysis (see fig. 8). In order to systematically distribute best practices, analysed in Dutch and Greek customs, the improvement recommendations were divided into 3 main categories: detection and inspection technologies, legal framework and enforcement, data management and risk analysis. From each of these main categories, specific improvement strategies and measures branch out respectively, they are aimed to help reduce and mitigate counterfeit trade.

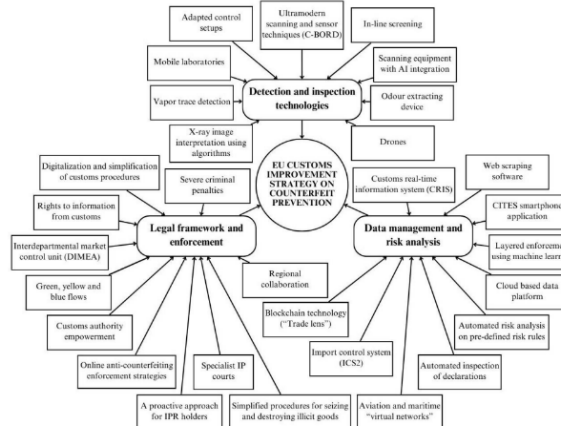


Fig. 8. EU customs counterfeit prevention improvement strategy model (compiled by author)

*Karolis Zelenkauskas (2024), project  
„IMPROVEMENT OF STRATEGY  
TO COMBAT COUNTERFEIT  
GOODS TRADE IN THE EU“*

## 3.1 The assessment of the efficiency of customs simplifications in Company "Z"

This study aims to comprehensively assess the accessibility of customs brokerage services and associated costs, analysing cargo transit through the customs process. Additionally, the impact of streamlining the process described in Figure 7 will be examined. To achieve these objectives, the following equation will be utilized: the time availability (3), presented in Section 2, and the parcel processing efficiency (1), also presented in Section 2.

Input data for calculations are presented in Table 11 according to the equation 3.

Table 11. Actual Input Data for Calculations (compiled by the author)

Process name	Time
Receiver/sender status check time	10 minutes.
The average processing time without obstacles	60 minutes.
Average number of outbound transits per month	150
Customs brokers working hours	07:00 - 23:00 (16 hours per day)
Working days per month	21 days
Downtime on working days	3 hours in the morning + 3 hours in the evening = 6 hours per day
Downtime on Saturdays	8 hours per day
Downtime time on Sundays	16 hours per day
Downtime	40 EUR/hour
<b>Entrance to the territory fee:</b>	<b>Entrance to the territory fee:</b>
Up to 1 hour:	0 EUR (30 automobiles)
Up to 8 hours	6 EUR (55 automobiles)
Up to 1 day	8 EUR (15 automobiles)

*Božena Kalantienė (2024), project  
„ASSESSMENT OF THE EFFICIENCY OF THE  
CUSTOMS SIMPLIFICATIONS AND THEIR  
IMPACT ON THE OPERATIONAL PROCESSES  
IN THE LIMITED COMPANY “Z”*



## Good Practices



- **Students attend conferences of customs practitioners.**
- This ensures that students are aware of current issues.
- Offers the opportunity to meet people from public and private organisations and to develop a professional network in the customs field, as well as career opportunities.





## Teaching methods

- **VMU has Quality Assurance Metodology for online (and blended) studies.**
- A study course is certified for blended learning (for Level 2, respectively) when the assessment shows that more than 50% of the course material has been uploaded to VMU virtual learning environment.
- A study course is certified for online studies (for Level 3, respectively) when the assessment establishes that more than 90% of the course material has been uploaded to VMU virtual learning environment.



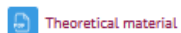
## Teaching methods

- Active teaching/learning activities included in the MBA „Customs Process Management“ as case analysis, analysis of problematic examples, modelling of situations, case research, teamwork, independent performance of individual tasks and presentation and discussion with the audience.
- The MBA courses have:
  - Various media - slides, videos, class recordings, illustrations, maps, etc.
  - Game-based learning - game elements, quizzes, boards, etc.
  - Practical opportunities - peer learning, group work, debates, coaching, etc.



## Text and illustrations

### 1. Principles of tax policy and applicable tax instruments in international trade



Theoretical material

Completion ▾

The theoretical material covers the main sub-topics of the first topic, explains the importance of international tax policy for international trade, discusses tax instruments. Here is a practical exercise with an explanation.



Class Record

Completion ▾

#### Case study (1): Impact of import and export tariffs on trade

**The Objective:** is to understand how tariffs affect the volume of imports and exports, and what impact they have on consumers and local producers in the domestic market.

**The task:** is to review the video and discuss in which cases tariffs are necessary for imports/exports, when it's appropriate to set a low or high tariff, or not to apply it at all. In order to grasp the effects of tariffs on trade dynamics, consumer behavior and local manufacturers, we need to assess the video content. The video likely discusses scenarios where tariffs are employed to influence the flow of imports and exports.



#### Case Study (2): Excise Duties

This case study will help students develop critical skills in taxation analysis, environmental policy, economic modeling, and public finance while addressing real-world challenges related to energy and the environment.



Case Study

Completion ▾



Your findings and recommendations

Add your findings and recommendations based on the case study here.

**Complete practical tasks in an interactive environment until 26-09-2024:**

Join at [join.nearpod.com](https://join.nearpod.com) or in the app

Enter code: YFIPG

**Game elements**



Carousel VAT fraud (Lithuanian)

**Video**

The video explains in a simple and comprehensible way how the state budget is deprived of funds due to carousel VAT fraud.



The Test\_2024. VAT gap

**Supervision of self studies**

The test on checking the basic knowledge of self study material assigned after lecture on October 4th. 4 questions with different forms of answer. There is only one correct answer in each question. Assessment scores are only for calculating correct answers. 4 are maximum possible points.

**Class Record**

**Video illustration**

**Case study**

**Group work in  
TEAMS room / results  
in board**



## Opportunities for joint activities

- Organisation of Erasmus BIP or other workshops for students and teachers in the field of customs.
- Exchange of guest teachers or experts to share their knowledge on specific topics, allowing for an exchange of ideas and a better understanding of customs rules and practices.
- Joint customs conferences and projects.



# Thank you!



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