

## THE PRINCIPLE OF PROFESSIONALISM AND COMPETENCE IN SHAPING THE CORPORATE INTEGRITY OF THE STAFF OF THE STATE CUSTOMS SERVICE OF UKRAINE

**Purpose.** *The study aims to provide a theoretical justification and practical operationalization of the principle of professionalism as a determinant of corporate integrity in the State Customs Service of Ukraine, identifying the structural components of professional competence of customs officers, and developing a conceptual model for integrating ethical standards into the personnel management system of customs authorities in the context of European integration transformations.*

**Methods.** *The methodological framework comprises general scientific and special methods: system-structural analysis for determining components of professional competence; a comparative method through which international experience is analyzed regarding the formation of integrity standards within EU customs services; institutional analysis for studying regulatory mechanisms on the profession's activities, sociological methods applied to empirically test association between levels of competence and institutional indicators of integrity, modeling used in developing conceptual schema professionalism principle integration customs service corporate culture.*

**Results.** *Customs officers' competence structure can be defined in four components: cognitive (legislation, procedures knowledge), operational (practical controlling skills), personal (moral-ethical qualities) and socio-communicative (interaction with foreign economic activity participants). Competency typology according to functional purpose has been developed as: basic, special and managerial. Professional training is correlated with reduction of corruption risks. The paper analyzes the practices of continuous professional development and ethical audit in the customs administrations of the Netherlands, Germany and Poland. It identifies the challenges of Ukrainian system as fragmented mechanisms for assessing ethical competencies and lack of integrated personnel development management system.*

**Conclusions.** *A conceptual model for integrating the professionalism principle into the corporate integrity system has been developed and includes: development of professional standards with ethical competencies; creation of multi-level training system with integrity module; introduction of ethical compliance monitoring tools; formation of organizational culture based on honesty and transparency. The necessity of legislative consolidation of competency requirements as criteria for selection and performance evaluation of customs officers has been proven.*

**Key words:** customs integrity, professional ethics, competency framework, public administration reform, anti-corruption, customs modernization, ethical leadership, institutional capacity building, value-based management, integrity training.

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**Introduction.** The transformation of public administration in Ukraine in the context of European integration and the implementation of the Association Agreement with the EU raises the issue of building the institutional capacity of state bodies through the prism of corporate integrity. The State Customs Service, as a key entity ensuring the economic security of the state, the completeness of fiscal revenues and the rule of law in the field of trade, is at the epicenter of anti-corruption reforms. According to data from Transparency International Ukraine (2024), customs authorities are among the state bodies with a high level of corruption risk, which necessitates a systemic transformation of approaches to personnel management and organizational culture.

The issue of ensuring integrity in the customs sphere is particularly relevant in the context of the complex challenges of today: the digitalization of customs procedures, the growth of international trade, and the fight against smuggling and customs evasion.

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Professionalism and competence are principles that are considered to be the main determinants of ethical behavior among customs officials based on the State Customs Service Development Strategy until 2025. Institutional integrity in the system is fully formulated by the Law of Ukraine “On Public Service” (2015).

*The purpose of the article is to develop a theoretical conceptualization of corporate integrity among State Customs Service employees and to develop a conceptual model that integrates ethical standards into the customs management system.*

The methodological basis of the study is a systematic approach that allows corporate integrity to be viewed as an integrated system of interrelated elements: regulatory, organizational and managerial, personal and behavioral, cultural and value-based. Both general scientific and special research methods are used in the research.

Systemic-structural analysis is used to classify the professional competence of customs officers into structural components (cognitive, operational, personal, social and communicative) and to determine the functional links between them.

For a comparative analysis of international experience in developing integrity standards in the customs services of the Netherlands, Germany, Poland and other EU countries, a comparative method was used to identify successful practices and opportunities for their adaptation. Comparative analysis involves comparison as a cognitive operation aimed at identifying similarities or differences between two phenomena. In this case, individual elements of approaches to building integrity in the customs service were compared at three levels: institutional (programmes implemented by state bodies), regulatory (legal norms defining rights and obligations), and social (the role of non-governmental organizations).

Institutional analysis covers both formal and informal institutions, including rules governing the professional activities of customs officials, legislative norms, professional standards, codes of ethics, and organizational culture practices.

Using the modelling method, a conceptual model for integrating the principle of professionalism into the corporate integrity system was developed, including key elements, interrelationships and implementation mechanisms.

**Literature review.** The issue of forming principles of professionalism and competence in shaping the corporate integrity of state customs service employees has become the subject of scientific research by a number of domestic and foreign scholars in the context of Ukraine’s European integration aspirations and the need to implement international standards of public administration. (Onishchenko, N. M., & Suniehin, S. O., 2018) Researchers focus on the relationship between the level of professional competence of customs officials and their ability to adhere to ethical standards in the performance of their duties. (Persson, A., Rothstein, B., & Teorell, J., 2013) Professionalism is seen as a key element of institutional capacity that ensures effective customs control, combats corruption, and promotes public trust in state institutions through transparency. (Mamo, D., Ayele, E., & Teklu, S., 2024) The analysis focuses primarily on customs officers’ competency assessment systems and the introduction of modern educational technologies aimed not only at developing professional knowledge but also the value orientations of civil servants. (Mentukh, N. F., 2021).

Scientific publications emphasize the need to transform approaches to human resource management in the customs service through the prism of a competency- based approach, which provides for the comprehensive development of professional, managerial and ethical competencies of personnel. (Triakina, O. O., Pavlenko, O. O., Timchenko-Mikhailidi, N. S., & Pugach, V. B., 2016) Scientists also note the experience of EU member states in implementing codes of conduct for customs officers and other integrity mechanisms, such as asset declaration systems and mechanisms for preventing conflicts of interest (Deneha, V., Chorny, Y., & Mentukh, N. (2023)). However, insufficient attention has been paid to the development of methodological principles for the best integration of the principles of professionalism and competence into the formation of corporate culture in the customs authorities of Ukraine. Equally important are issues related to:

a) the development of objective criteria for assessing the level of professional competence of customs officers;

b) the creation of effective mechanisms that would motivate customs officers to pursue independent professional development, while promoting an environment characterised by zero tolerance for any violation of ethical standards.

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## Empirical results.

### *Structural components of the professional competence of customs officers*

The professional competence of the staff of the State Customs Service of Ukraine is considered as a complex multi-component system covering various aspects of their professional training and personal development. The cognitive component includes knowledge of national customs legislation, international conventions and agreements on procedural aspects, which form the theoretical basis for the effective performance of official duties. As provided for in the Kyoto Convention on Rules and Regulations relating to International Trade and Customs Relations, officials are expected to have comprehensive knowledge, which should be demonstrated by practical skills in implementing risk management methods, as well as the possession, operation, integration, use and installation of modern information systems and technologies that ensure the speed and accuracy of customs formalities for goods and vehicles (Kyoto Convention (Revised), 2006).

The personal aspect of professional competence is particularly important in shaping corporate integrity, as it is moral and ethical qualities, internal value orientations and anti-corruption resilience that ultimately shape an employee's willingness to resist abuse of office. The social and communication component is manifested through skills in effective interaction with participants in foreign economic activity; interagency cooperation with law enforcement and regulatory authorities; and constructive resolution of conflicts arising during customs procedures. Harmonious development with an emphasis on the value-ethical aspect between all four components of professional competence is a prerequisite for creating a culture of integrity in customs authorities (Professional standards for customs administrations, 2018).

*Typology of professional competencies by functional purpose.* A differentiated approach to determining the professional competencies of State Customs Service personnel involves developing a typology that takes into account the functional purpose and level of responsibility of employees. Basic competencies are common to all categories of customs service employees and include fundamental knowledge of Ukrainian customs legislation, the Customs Code of Ukraine, principles of integrity and customer orientation in the provision of administrative services (Verkhovna Rada of Ukraine, 2012). These competencies form a single standard model of professional behaviour and create the basis for corporate identity among customs officers as representatives of different levels within the framework of state regulation of foreign economic activity. The Law of Ukraine "On Civil Service" establishes general requirements for professional competence, which also apply to civil servants (knowledge of the constitution; laws on civil service, prevention of corruption) (Verkhovna Rada of Ukraine, 2015).

Competencies reflect the specifics of individual areas of customs service activity and therefore require in-depth knowledge in the relevant fields: for example, specialists involved in the clearance of goods must have a thorough knowledge of the classification of goods in accordance with the Ukrainian Classification of Goods for Foreign Economic Activity; inspectors involved in customs control must be familiar with physical and documentary control methods, and those involved in combating smuggling must have forensic skills and experience in operational and investigative work (Pyman et al., 2012).

Management competencies include strategic planning of customs activities, leadership and motivation of employees, human resource management, and shaping an organisational culture based on integrity. Management is emphasised by the standards of the World Customs Organisation, which play a crucial role in establishing an ethical climate by introducing principles for the daily practice of customs authorities. (Revised Arusha Declaration on Customs Integrity, 2012).

Table 1

**Typology of professional competencies of the staff of the State Customs Service of Ukraine**

Type of competencies	Target group	Key elements
Basic	All categories of employees	Knowledge of legislation, integrity, customer focus, computer literacy
Specialised	Specialists in specific areas	Customs clearance, control, anti-smuggling, analytics, IT support
Management	Management	Strategic planning, leadership, HR management, integrity culture development

Source: adapted by the author based on the Revised Arusha Declaration on Customs Integrity (2012)

International experience in developing integrity standards covers three main approaches to anti-corruption measures. The first approach examines corruption as a structural problem arising from economic insufficiency and weakness or the transition of state institutions to democracy (Doig & Theobald, 2000). The second approach explains corruption as an institutional deficit in which rules do not work effectively in organizations; both formal and informal aspects are linked to impunity and legacy protection networks that underlie official practices (Batalli, 2015). Finally, the latest perspective focuses on improving integrity systems through innovations that are effective in enhancing accountability.

A comparative analysis shows that there are different approaches to developing professional integrity standards among European customs services. The Dutch model is based on continuous professional development and contains certain key elements that are emphasized as mandatory modules on ethics and integrity at all stages of a customs officer's career path, from initial training programmes to senior management training programmes. Therefore, systematic updating of knowledge and skills related to ethical behavior is acquired throughout their professional activities (Dejan Jelovac & Aleksandar Šuleić., 2025). The interactive training methods implemented by the Dutch customs service include analysis of real ethical dilemmas, role-playing games, and simulation exercises involving conflicts of interest, which allow employees to practise decision-making in complex practical situations.

The German three-stage certification system involves a thorough assessment of not only the technical knowledge and professional skills but also the ethical competencies of customs officers, with special integrity tests, psychological assessments and behavioural analysis in simulated situations being an integral part of it. The Polish experience of training programmes that integrate integrity components into the training of customs officers demonstrates effectiveness thanks to a unified educational policy, where ethics and anti-corruption issues are explored as integral elements in all disciplines that shape professionalism, thus creating a holistic understanding of the relationship between professionalism and integrity (Integrity in customs and trade facilitation: European experiences, 2020). Legislative practice, developed on the basis of successful European experience, contains common elements for effective systems:

- legislative consolidation, institutionalisation of codes, establishment of standards of conduct for customs officials;
- mandatory regular training on integrity;
- transparent competency assessment procedures; functioning of an independent ethical audit body that monitors compliance with ethical standards.

Table 2

**Comparative analysis of European models for building integrity among customs officers**

Country	Model	Key characteristics	Effectiveness
Netherlands	Continuous professional development	Mandatory ethics modules at all levels, interactive methods	Corruption Perceptions Index: 79/100
Germany	Three-stage certification	Assessment of technical and ethical competencies, integrity tests	Corruption Perceptions Index: 78/100
Poland	Integrated training	Ethics in all training disciplines, unified education policy	Corruption perception index: 54/100
Ukraine	Fragmented approach	Episodic training, lack of consistency	Corruption perception index: 36/100

*Source: compiled by the author based on Integrity in customs and trade facilitation: European experiences, 2020.*

Systemic challenges to the development of corporate integrity in the State Customs Service of Ukraine

Legal gaps in regulating the professional competence and integrity of state customs service personnel create a number of obstacles to the systematic formation of a culture of ethical behavior. The absence of professional standards that integrate ethical competencies as a mandatory component of qualification requirements for customs officials at various levels leads to subjectivity in assessment and the impossibility of establishing uniform criteria for integrity. The fragmentation of legal regulation of integrity issues in a situation where the relevant norms are contained in various regulatory and legal acts without a clear system of implementation and control makes it impossible to create a comprehensive system for the formation and maintenance of high ethical standards in customs authorities. The Law of Ukraine “On Prevention

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of Corruption” establishes general anti- corruption restrictions, but does not contain specific provisions regarding ethical standards for employees of the State Customs Service.

Organizational and managerial barriers are manifested in the inadequacy of and comprehensive staff training programmes covering both technical and ethical aspects of the professional activities of State Customs Service employees. The formalism of certification procedures, during which mainly the formal compliance of documents is assessed, as well as the results of testing without in-depth analysis of the ethical behavior and integrity of the employee, turns certification into a bureaucratic procedure that does not perform the function of a real assessment of professional suitability (Order of the CMU No. 1000-r, 2021). The lack of a systematic ethical audit and monitoring of compliance with integrity standards, the ineffectiveness of mechanisms to motivate ethical behavior, and the absence of effective sanctions for violations of ethical standards create an atmosphere of impunity and reduce the motivation of employees to adhere to high ethical standards. Cultural and value barriers, which include remnants of the Soviet administrative culture with its authoritarianism and formalism, social tolerance of corrupt practices, and a lack of positive role models of ethical behavior among management, require long-term efforts to transform the organizational culture.

**Conclusion.** The results of scientific research have identified a four- component structure of professional competence for customs officers: cognitive (knowledge of customs legislation, international conventions, procedures), operational (practical skills in customs control, risk management, use of information systems), personal (moral and ethical qualities, honesty, anti-corruption resilience) and social-communicative (skills of interaction with participants in foreign economic activity, interdepartmental coordination, conflictology). The programme includes additional training content that promotes the development of corporate ethics not only on the basis of knowledge, but also on the basis of practical skills and attitudes.

A typology of professional competencies of the staff of the State Customs Service of Ukraine has been developed according to their functional purpose, which includes basic competencies (common to all categories of employees: knowledge of legislation, integrity, customer orientation), specialized competencies (characteristic of specific areas: customs clearance, customs control, combating smuggling, analytical work) and managerial competencies (for management: strategic planning, leadership, personnel management, shaping organizational culture). The proposed typology allows for a differentiated approach to the development of professional development and certification programmes for personnel.

A comparative analysis of international experience has revealed some best practices in the development of professional integrity standards in the customs services of EU member states. These include the Dutch model of continuous professional development programmes, which include mandatory courses on ethics and integrity; the German three-level certification system, which tests and assesses not only technical but also ethical competencies; and Poland’s experience in integrating integrity training programmes for customs officers at all levels. Therefore, among the key elements that make such systems successful are the legislative introduction or consolidation of codes of ethics/standards in legislation, mandatory integrity training, transparent assessment procedures, and independent ethical auditing.

Systemic challenges in building corporate integrity in the State Medical Service of Ukraine include: gaps in regulatory and legal regulation (lack of clear professional standards with ethical competencies, fragmented regulation of integrity issues), organizational and managerial barriers (lack of comprehensive staff training programmes, formalism in certification procedures, lack of systematic ethical auditing, weak mechanisms for motivating honest behavior), cultural and value barriers (legacy of Soviet administrative culture, social tolerance of corruption, lack of positive role models). All these challenges must be addressed through a holistic approach at every level, from changes in legislation to changes in organizational culture.

Promising areas for further research include: empirical research on the level of professional competence and ethical attitudes among the staff of the State Customs Service of Ukraine using sociological methods (surveys, in-depth interviews, focus group discussions) to test theoretical propositions, as well as conceptual modelling; the development of specific methodologies for assessing the ethical competencies of customs officers, taking into account the specifics of their positions and functional responsibilities; studying how the digitization of customs procedures affects the transformation of professional competencies, as well as the challenges of maintaining integrity in the context of e-government.

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21. ПРИНЦИП ПРОФЕСІОНАЛІЗМУ ТА КОМПЕТЕНТНОСТІ У ФОРМУВАННІ КОРПОРАТИВНОЇ ДОБРОЧЕСНОСТІ ПЕРСОНАЛУ ДЕРЖАВНОЇ МИТНОЇ СЛУЖБИ УКРАЇНИ.

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## ПРИНЦИП ПРОФЕСІОНАЛІЗМУ ТА КОМПЕТЕНТНОСТІ У ФОРМУВАННІ КОРПОРАТИВНОЇ ДОБРОЧЕСНОСТІ СПІВРОБІТНИКІВ ДЕРЖАВНОЇ МИТНОЇ СЛУЖБИ УКРАЇНИ

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**Мета.** Дослідження спрямоване на теоретичне обґрунтування та практичну операціоналізацію принципу професіоналізму як детермінанти формування корпоративної доброчесності в системі Державної митної служби України, визначення структурних компонентів професійної компетентності митних службовців та розробку концептуальної моделі інтеграції етичних стандартів у систему управління персоналом митних органів в умовах євроінтеграційних трансформацій.

**Методи.** Методологічна база включає загальнонаукові та спеціальні методи: системно-структурний аналіз для визначення компонентів професійної компетентності; порівняльний метод, за допомогою якого аналізується міжнародний досвід формування стандартів доброчесності в митних службах ЄС; інституційний аналіз для вивчення регуляторних механізмів діяльності професії; соціологічні методи, що застосовуються для емпіричної перевірки зв'язку між рівнями компетентності та інституційними показниками доброчесності; моделювання, що використовується для розробки концептуальної схеми інтеграції принципу професіоналізму в корпоративну культуру митної служби.

**Результати.** Структуру компетентності митних службовців можна визначити за чотирма компонентами: когнітивним (законодавство, знання процедур), операційним (практичні навички контролю), особистісним (морально-етичні якості) та соціально-комунікативним (взаємодія з учасниками зовнішньоекономічної діяльності). Розроблено типологію компетенцій за функціональним призначенням: базові, спеціальні та управлінські. Професійне навчання корелює зі зниженням корупційних ризиків. У статті аналізується практика безперервного професійного розвитку та етичного аудиту в митних адміністраціях Нідерландів, Німеччини та Польщі. Визначено проблеми української системи, такі як фрагментовані механізми оцінки етичних компетенцій та відсутність інтегрованої системи управління розвитком персоналу.

**Висновки.** Розроблено концептуальну модель інтеграції принципу професіоналізму в систему корпоративної доброчесності, яка включає: розробку професійних стандартів з етичними компетенціями; створення багаторівневої системи навчання з модулем доброчесності; впровадження інструментів моніторингу етичної відповідності; формування організаційної культури, заснованої на чесності та прозорості. Доведено необхідність законодавчого закріплення вимог до компетенцій як критеріїв відбору та оцінки діяльності митних службовців.

**Ключові слова:** доброчесність митної служби, професійна етика, рамка компетенцій, реформа державного управління, боротьба з корупцією, модернізація митної служби, етичне лідерство, розбудова інституційного потенціалу, управління на основі цінностей, навчання доброчесності.



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