

APPROVED

by the study programme “Customs Process Management” Committee on 25-08-2023 (protocol no. SPK-PR-18)

(Study programme “Customs Process Management” Committee meeting on 17-06-2024, protocol no. SPK-PR-6 edition)

(Study programme “Customs Process Management” Committee meeting on 05-12-2025, protocol no. SPK-PR-28 edition)

**AGRICULTURE ACADEMY OF  
VYTAUTAS MAGNUS UNIVERSITY  
FACULTY OF BIOECONOMY DEVELOPMENT**

# **METHODOLOGICAL GUIDELINES FOR THE PREPARATION OF THE STUDIES FINAL PROJECT**

**For students of the second-cycle MBA study programme “Customs Process Management”**

**Akademija, 2025**

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# INTRODUCTION

If you have registered for the academic Master's Study Programme (MBA) “Customs Process Management”, you must write Studies Final Project. **The Studies Final Project is an individual study work for students to apply theoretical knowledge for analysis and solutions to solve a specific practical problem.**

Writing and submission of the Studies Final Project follow the deadlines indicated in the study programme, which are published in the Moodle class of course and on the faculty's website (<https://zua.vdu.lt/en/faculties/faculty-of-bioeconomy-development/studies/information-for-students/>).

You can choose the theme of the Studies Final Project from the lists offered by the study programme committee and available on the faculty's website. You are also welcome to propose your own theme that must be discussed with and approved by your potential advisor.

Keep in mind that choosing a theme is simply the first stage. To turn a theme into a Studies Final Project, you have to think of problems or issues that you wish to address.

After choosing a theme, you must arrange to see your supervisor in a week's time and agree upon the time of your regular meetings. **After choosing the theme, you must identify your topic and discuss the terms of reference of the Studies Final Project (Appendix 4) with the supervisor and submit it to the chairperson of the study programme committee.** Remember, it is not your supervisor's work that is being assessed but yours. It is your responsibility to plan your work, find information, organize the text according to the conventions, and edit it. Use the word processor spell-checker if necessary. Read through your work very carefully before submitting it. Always keep a copy of everything you submit.

Plagiarism occurs when you take someone else's work, thoughts, or words and present them as your own. To prevent plagiarism, follow proper techniques like quoting, paraphrasing, summarizing, and citing sources correctly. Quoting involves using the precise words of the original author or speaker, while paraphrasing entails expressing the concepts and language from a source using your own words. Please pay attention to the legislation of VMU. When preparing and designing the Studies Final Project, it is necessary to follow:

- General methodological guidelines for the preparation of written study assignments for the faculty of Bioeconomic Development.
- VMU Prevention of plagiarism in student written works
- VMU Code of ethics.
- Other VMU recommendations and regulations relating to studies.

**The aim of the Studies Final Project** is to develop students' ability to apply modern research methods in innovative and knowledge-integrating practices, to develop a methodology for implementing innovation in customs, taxation, and international trade in an organization, and to demonstrate its application in a chosen organization.

The following **objectives of the Studies Final Project** are set to achieve the aim:

1. An identified problem based on the suitability of the innovation in the organization/country/region/industry.
2. Analysis of the level of research of the research problem and completeness of the scientific discussion.
3. Novelty and sufficiency of scientific literature sources.
4. Consistency, completeness of the prepared research methodology, compliance with the requirements of the research methodologies and connection with the research problem.
5. Appropriateness of research methods to solve the problem.
6. Validity, specificity and clarity of the formulated conclusions.

# **1. STUDIES FINAL PROJECT STRUCTURE**

## **1.1. Length of the term paper**

Students use subject-related and scientific literature (monographs, science studies, research articles referred in international databases), legislative acts, statistical and empirical data, as well as other information sources for their Studies Final Project. The list of references of the Studies Final Project shall be comprised of at least 20 sources, and at least half of the scientific literature analysed during the master's studies shall be scientific literature.

Recommended length of the Studies Final Project is 20–25 pages (excluding appendices). You should be careful not to write too much and become irrelevant. Remember, your mark may be lowered for producing an exceedingly long Studies Final Project.

## **1.2. Structure of the term paper**

The Studies Final Project that does not meet the formal requirements of the structure and scope of the work cannot be defended in the Studies Final Project Evaluation Committee.

Once the student has chosen the topic of the Studies Final Project and has assigned a supervisor, he/she must complete Terms of Reference of the Studies Final Project (Appendix 1), in which he/she indicate the title of the Studies Final Project, content and preparation deadlines. The Terms of Reference of the Studies Final Project (Appendix 1) must be confirmed by the Chairperson of the Study Programme Committee.

Studies Final Project consists of the following parts:

- Title page (Appendix 2).
  - Composition of the Evaluation Commission for Studies Final Project (Appendix 3).
  - Declaration of authorship (Appendix 4).
  - Content (Appendix 5-6).
  - A summary of 1-2 pages in the English language (Appendix 7).
  - A summary of 1-2 pages in the Lithuanian language (Appendix 8).
  - Glossary of key concepts (Appendix 9), which is intended to provide the student with basic concepts to guide research and preparation of the final thesis (concepts may be of other authors and formed by the student themselves).
- Introduction (presenting the practical problem and all the main parameters of the research described: object, objectives, aim, etc.).
  - Analytical section (presenting a practical situation and an existing problem for which innovation is needed).

- Methodological section (presenting a review of the scientific literature and a suggested empirical research process).
- Results section (presenting the results of the empirical research and interpreting them).
- Conclusions and/or recommendations;
- References (Appendix 10);
- Appendices.

The Studies Final Project is comprised of the following components: introduction, analytical, methodological, results parts, and conclusions (Table 1).

**Table 1. Components of Studies Final Project**

Structural parts	Content requirements
Introduction	The introduction must indicate the reasons for the choice of the problem and topic, present the problem of the applied nature, the object of the Studies Final Project, the aim and objectives of the Studies Final Project and the statements to be defended, the research methods, the research period. The favourable and unfavourable circumstances encountered by the author in preparing the report are described. If you analyze statistical or financial data, then it is recommended that the period under analysis shall be at least 3-5 years. If artificial intelligence (AI) assisted tools or generative artificial intelligence (GAI) were used in the Studies Final Project, you must disclose this in the introduction.
Analytical section	This part thoroughly examines the practical problem, its essence, context, and extent of expression in practice. Analysis and synthesis of written and visual documents, content analysis, quantitative analysis of secondary data by statistical methods, case study method to illustrate the expression of a practical problem and other methods may be used to assess the situation. The student should also emphasize his / her own attitude to the essence and expression of the practical problem.
Methodological section	In this part, scientific approaches to the practical problem, its determinants, links with other simultaneously occurring problems, methods of empirical research and solutions to the problem are revealed. Results of published research and methodological literature of social research are analysed. With regard to the results of scientific and methodological literature analysis, empirical research methodology is developed and substantiated to investigate the factors of the practical problem and justification of solutions. The rationale for the methodology should include a description of the logical consistency of the empirical research (a logical research design) of the Final Project Studies, as well as an explanation of the reasonableness, adequacy and representativeness of the chosen data sources.
The results section	In this part, the results of empirical research are described and economically, socially and environmentally validated solutions to a practical problem are prepared. Assumptions and limitations of the solutions found must also be defined.
Conclusions and/or recommendations	Conclusions must directly relate to the aim of the research and the solution of the practical problem, reflect the results of the solution of each objective and reveal the practical significance of the Studies Final Project. Where possible, recommendations are addressed to specific addressees.

All structural parts of the Studies Final Project must be interconnected. It is recommended to divide the main parts (sections) of the Studies Final Project into sub-section. A short summary of the results must be provided at the end of every section and/or sub-section.

## 2. RECOMMENDATION OF STUDIES FINAL PROJECT PREPARATION

### 2.1. Introduction

Ensuring the success of the entire Studies Final Project is dependent on a well-crafted introduction. The introduction encompasses the subsequent details:

- Expressing the practical problem's statement and emphasizing the theme's significance (around 250-300 words).
- Defining the specific aim of the Studies Final Project (remember that the aim should be concrete, not broad).
- Outlining the enabling objectives that lead to achieving the Studies Final Project aim:
  - By refining and identifying a practical problem that requires innovation and finding a solution.
  - Analysing the relevant theory and research methods related to the research problem.
  - Applying the research method to address the research question.
  - Executing essential research activities (e.g., data collection, questionnaire, planned interviews).
- Describing the research methods:
  - Theoretical (involving studying and contrasting relevant theories, making analogies, drawing conclusions, etc.).
  - Empirical (using self-reporting techniques, pilot teaching, test administration, etc.).
  - Detailing the data collection techniques or tools (tailored to the theme).
- Discuss the research period and/or sample.

### 2.2. Analytical section

A description of the organization/country/region/industry in which the innovation will take place, in relation to customs, taxation, and international trade, its experience in the field of activity, innovation, characteristics, problem identification, assessment of the suitability of the innovation in the organization and the proposed innovation plan.

**First**, reveal and introduce the main information:

- If you have chosen a specific organization, discuss the establishment of the organization, the directions of its activities, organization of activities, organizational structure, economic/financial, or other indicators.

- If you have chosen a country/region/industry (not a specific organization), reveal the features of the country/region/industry, differences from other countries/regions/industries, and discuss the most important statistical data and their changes in the researched topic.

**Second**, discuss the practical problems involved in the chosen subject. When discussing practical problems, provide subject information, compare it with other subjects, and refer to the scientific literature on the subject.

**Third**, provide insights into possible solutions to the identified problem. Summarize your analysis at the end of the section.

All structural sections of the Studies Final Project must be distributed proportionally. It is recommended to allocate 4-6 pages of text for the first section of the Studies Final Project.

### **2.3. Methodological section**

This part includes the development of a research methodology to solve the identified practical problem.

**First**, based on the scientific literature investigating phenomena in your topic, identify and discuss research methods that can be applied to the identified practical problem.

**Second**, after choosing the right research method for your research, detail the steps of empirical research you will use. Discuss what software you will use, and what data you need to collect (time period, variables, etc.).

All structural sections of the Studies Final Project must be distributed proportionally. It is recommended to allocate 6-10 pages of text for the second section of the Studies Final Project.

### **2.4. Results section**

Depending on the topic, the results part may involve a description of the participants, data collection tools and/or collected data, a set of activities piloted, a discussion of the results, etc.

Provide the following information:

- Research period.
- Research sample (year, number of respondents, etc.).
- Descriptive statistics (if needed).
- The results of your research, their discussion, and interpretation.

All structural sections of the Studies Final Project must be distributed proportionally. However, the obtained research results are the most important section in your Studies Final Project, therefore, it is recommended to allocate 6-10 pages of text for the second section of the Studies Final Project.



## **2.5. Conclusions and/or Recommendations part**

This section briefly summarizes the main analytical, theoretical and empirical findings of your research, as well as outlines practical implications, limitations of the Studies Final Project, and directions for future investigations.

Conclusions must respond to the stated objectives (in the introduction part), be specific, and not too broad.

### 3. PREPARATION FOR PRESENTATION AND DEFENSE

No later than 10 days before the public defense of the Studies Final Project, the students who received permission from the the chairperson of the study programme committee, to defend their Studies Final Project shall submit the **completed final electronic version (mandatory PDF version)** to the specific place in the Moodle environment.

Students must publish at least 1 article in a scientific or popular science publication. A presentation at a scientific or practical conference must also be made. It is recommended that articles and presentations at conferences be the subject of the Studies Final Project. **Submit a copy of the article or certificate** together with the Studies Final Project to the specific place in the Moodle environment.

**Submit a confirmed copy of the Terms of Reference of the Studies Final Project** (Appendix 4) to the specific place in the Moodle environment, together with the completed final electronic version (PDF) of Studies Final Project.

No later than 10 days before the start of the public defense of the Studies Final Project, students must submit the **electronic version to the CRIS repository** (<https://vdu.lt/cris>), in accordance with the description of the procedure of the collection and storage of the electronic documents of VMU final theses, doctoral dissertations and their abstracts (ETDs). The students who do not present the Studies Final Project before the established deadline shall forfeit the right to defend them.

No later than 5 days before the start of the public defense of the Studies Final Project, the supervisors shall provide feedback in the set form (Appendix 11) in which the supervisor gives their assessment of whether the Final Studies Project is positive or negative (without specifying a specific mark). The Studies Final Project supervisor shall present the feedback form (Appendix 11) to the chairperson of the Evaluation Committee. The supervisor's participation in the public defense of the Studies Final Project is desirable.

The student prepares slides for the defense in accordance with "General methodological guidelines for the preparation of written study assignments for the faculty of Bioeconomic Development".

The presentation of the Studies Final Project shall take place during the meeting of the Evaluation Committee, in the following sequence:

- The student shall briefly (in up to 10 minutes) introduce the practical problem, the object of the Studies Final Project, the aim, the objectives, and their implementation, providing justification in the form of the achieved research results and the applied research methods, and shall present the

conclusions and recommendations in the end regarding the methods and measures for solving the problem and the conditions for their application.

- The supervisor shall read their feedback and the assessments indicated in it. If the supervisor is not attending the meeting, his feedback shall be read by the chairperson of the Evaluation Committee. The student shall be provided the opportunity to explain the remarks or drawbacks noted in the feedback.

- Members of the Evaluation Committee shall present questions and make remarks to the student that are related to the Studies Final Project and shall listen to the student's responses.

After the public defense of all students Studies Final Projects, a discussion of the Evaluation Committee meeting shall be organised behind closed doors, which is attended only by the members of the Evaluation Committee. Each member of the Evaluation Committee shall evaluate the Studies Final Project and its defense separately. The Evaluation Committee shall also take into account the assessments specified in the feedback from the supervisor. The overall assessment of the Studies Final Project shall equal the arithmetic mean of the assessments by all members of the Evaluation Committee rounded to the nearest whole number. In the cases when a member of Evaluation Committee is the supervisor of the Studies Final Project, his/her assessment shall not be included in the calculation of the arithmetic mean.

## APPENDICES

## An example of a final studies project assignment

AGRICULTURE ACADEMY OF  
VYTAUTAS MAGNUS UNIVERSITY  
FACULTY OF BIOECONOMY DEVELOPMENT  
Department of Applied Economics, Finance and Accounting

Customs Process Management study programme

year ..... student .....

## TERMS OF REFERENCE OF THE STUDIES FINAL PROJECT

1. Topic \_\_\_\_\_

2. Contents \_\_\_\_\_

### 3. Conditions and general instructions

*The studies final project will be prepared in accordance with methodological guidelines for the preparation of the studies final project; with academic paper writing for students of social sciences: general methodological guidelines of the faculty of bioeconomy development; the code of ethics of VMU.*

Stage of studies final project	Deadline	Comments
Search for information sources, statistical data (or) collection of company data		
Writing of the first chapter		
Search and analysis of scientific research		
Writing of the second chapter		
Conducting the applied research		
Writing of the third chapter		
Formation of summaries and conclusions		
Project technical layout and submission		

### 4. Scope of paper

*Studies Final Project will consist of 20–25 pages (excluding annexes). In the Studies Final Project will be used [scientific publication databases; data of WCO and customs law].*

Paper completed on \_\_\_\_ 20\_\_.

Terms of reference submitted on \_\_\_\_ 20\_\_.

Student \_\_\_\_\_  
(signature) (name, surname)

Supervisor \_\_\_\_\_  
(signature) (name, surname)

APPROVED BY:

Head of the Study programme committee \_\_\_\_\_  
(Signature) (Name and surname)



VYTAUTAS MAGNUS UNIVERSITY

AGRICULTURE ACADEMY

FACULTY OF BIOECONOMY DEVELOPMENT

Department of Applied Economics, Finance and Accounting

First name Surname

**TITLE OF MASTER THESIS**

Studies Final Project

\_\_\_\_\_ study programme, state code \_\_\_\_\_  
\_\_\_\_\_ study field

Supervisor \_\_\_\_\_  
(Academic degree, first name, surname)

Akademija, 20..

Studies Final Project Evaluation Committee:

(Approved by Order No. ... of the Chancellor of Vytautas Magnus University, dated ... April 20...)

Chair: Prof. Dr. A. Surname, Vytautas Magnus University

Members:

1. Prof. Dr. B. Surname, Vytautas Magnus University
2. Prof. Dr C. Surname, X University
3. Assoc. prof. Dr. D. Surname, Vytautas Magnus University
4. Assoc. prof. Dr. E. Surname, Vytautas Magnus University
5. F. Surname, name of organisation (social partner)

Scientific supervisor Assoc. prof. Dr. B. Surname, Vytautas Magnus University

Head of Department Assoc. prof. Dr. D. Surname, Vytautas Magnus University

VYTAUTAS MAGNUS UNIVERSITY  
BIOECONOMY DEVELOPMENT FACULTY  
II cycle Customs Process Management study programme

**Student** .....  
(name, surname)

HAS PREPARED STUDIES FINAL PROJECT

.....  
(topic)

**DECLARATION OF AUTHORSHIP**

I hereby declare that this Studies Final Project is my original work and has been prepared by myself, completed without infringing the copyrights of others and fulfilling the requirements of Vytautas Magnus University (VMU).

I confirm that:

1. This work has not been previously submitted, in whole or in part, for any degree or qualification at this or any other institution.
2. All sources of information, ideas, and materials from other authors used directly or indirectly in Studies Final Project have been properly cited and marked with references to the sources.
3. I guarantee that the work does not contain confidential information or information that would be subject to legal restrictions.
4. If I have used AI, I have disclosed the use of generative AI and AI-assisted technologies in the writing process by including a statement in the introduction to my final project. I confirm that I only used AI tools for brainstorming, language editing, and data processing, and that they were not used to generate my ideas or in any way violate the academic ethics of VMU. I further explain the writing process by adding a statement to the appendices of the final project.

I understand that any form of plagiarism, academic dishonesty or misrepresentation may result in disciplinary action in accordance with VMU regulations.

Student.....  
(name, surname)

.....  
(date, DD/MM/YYYY)

.....  
(signature)



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**Example of a summary in the English language**

**SUMMARY<sup>1</sup>**

**First name SURNAME**

**Title of work (in English)**

Studies Final Project, 25 pages, 5 figures, 3 tables, 25 references, 2 appendices, in English.

Key words

Research object

Research aim

Objectives

Research methods

Research results (*briefly summarise what was researched in all parts of the Studies Final Project and what results were obtained*):

- in the first part of the studies final project (examined, presented, performed, etc.);
- in the second part of the studies final project (examined, analysed, determined, performed, etc.);
- in the third part of the studies final project (presented, evaluated, predicted, proposed, etc.);
- a summary conclusion and/or the scientific and practical significance of the studies final project.

*The summary should be 1–2 pages long.*

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<sup>1</sup> The translation of the text was made using the DeepL tool <https://www.deepl.com/en/translator>

**Example of a summary in Lithuanian****SANTRAUKA<sup>1</sup>****First name SURNAME****TITLE** (in Lithuanian language)

Studijų baigiamasis projektas, 25 puslapiai (pages), 5 paveikslai (figures), 3 lentelės (tables), 25 literatūros šaltiniai (literature), 2 priedai (Appendices), anglų kalba.

Prasminiai žodžiai (Key words)

Tyrimo objektas (Research object)

Tyrimo tikslas (Research aim)

Uždaviniai (Objectives)

Tyrimo metodai (Research methods)

Tyrimo rezultatai (Research results) (*briefly present what was researched in all parts of the Studies Final project and what results were obtained*):

- pirmojoje studijų baigiamojo projekto dalyje (išnagrinėtas, pateiktas, atliktas ir pan.) (in the first part of work (has been analysed, presented, conducted, etc.);

- antrojoje studijų baigiamojo projekto dalyje (išnagrinėtas, išanalizuotas, nustatytas, atliktas ir pan.) (in the second part of work (has been explored, analysed, determined, conducted, etc.);

- trečiojoje studijų baigiamojo projekto dalyje (pateiktas, įvertintas, numatytas, pasiūlytas ir pan.) (in the third part of work (has been presented, assessed, estimated, proposed, etc.);

- pagrindinės išvados arba teorinė ir praktinė studijų baigiamojo projekto reikšmė (main conclusions and the importance of work to theoretical and practical domain).

*Recommended length of the summary: 1-2 pages.*

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<sup>1</sup> The translation of the text was made using the DeepL tool <https://www.deepl.com/en/translator>

**Glossary of key terms***Listed in alphabetical order*

**Accounting policy choices** – the accounting policy chosen by a company is related to strategies for increasing or decreasing revenue, where a distinction is made between aggressive accounting policies (revenue-increasing) and conservative accounting policies (revenue-decreasing) (Ahmed et al., 2013).

**Additional working capital** – the difference between current assets and current liabilities that do not bear interest, indicating the shortfall in financing sources needed to fund additional current assets (Aleknevičienė, 2009).

**City logistics** – encompasses the ground-based public transport system, including distribution services and urban network design (Liu et al., 2025).

**Food security** – the ability of the agricultural sector to supply sufficient food to a country's population (Akbari et al., 2023).

**Just in time (JIT)** – a production philosophy that aims to produce only the required quantity of products at the required time and to reject further production if the products are not ordered (Brad and Deeb, 2025).

**Lean production system** – a concept of effective production management applied in various industrial sectors, covering production processes and increasing their efficiency by reducing different forms of waste (Brad and Deeb, 2025).

**Organic farming** – a farming system based on natural biological processes and materials, ensuring the production and sale of high-quality, more natural agricultural products (Ivanikova & Ruževičius, 2008).

**Quality management** – coordinated actions that direct and control an organisation's activities related to quality (ISO 9000:2000). It is part of the overall management function that establishes quality policy, objectives, and responsibilities, and defines the means used to achieve them – including quality planning, quality control, quality assurance, and quality improvement, all based on a quality system (ISO 8402:1994).

**Rural community** – a group of people living in a particular rural area, sharing common institutions (such as a school, church, or community centre) and using the services they provide. These individuals are united by collective decisions regarding changes in their living environment, a shared perception of the area's identity, mutual dependence, and neighbourly relations (Atkočiūnienė, 2004, 2010).

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*Example*

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**Vytautas Magnus University**  
**Faculty of Bioeconomy Development**

Department .....

.....  
*(position, academic degree, name and surname)*

To the Studies Final Project Assessment Commission

**SUPERVISOR'S REVIEW**  
**ON THE STUDIES FINAL PROJECT**

..... 20..

Akademija

**Author of studies final project** .....

**Title of studies final project**.....

**Study programme** MBA “Customs Process Management”

1. Meets/does not meet the formal requirements for the structure and length of the thesis  
.....  
.....
2. Evaluation of the results of the studies final project results (novelty of the topic, coherence of the aim, objectives and conclusions of the studies final project; sufficiency and applicability of theoretical solutions; the validity of the used research methods; interpretation of empirical research results; originality, validity and applicability of proposed solutions)  
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.....  
.....
3. Assessment of the studies final project preparation process (student's effort, consistency of the studies final project preparation, adherence to deadlines, creativity and independence, consultation with supervisor, ability to respond to supervisor's comments)  
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.....
4. Compliance with academic ethics principles and plagiarism prevention provisions.  
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Percentage of coincidence .....; AI percentage .....

**Final conclusion:** The Studies Final Project **meets / does not meet** *(delete as appropriate)* the requirements set for a Studies Final Project for second-cycle university studies and **may / may not** *(delete as appropriate)* be defended at the Studies Final Project **Evaluation Commission**.

.....  
*(signature)*

.....  
*(name, surname)*