



Оригинальное исследование

УДК 378.1

DOI: 10.18413/2313-8971-2023-9-3-0-4

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**Formation of moral and legal competences
of future customs specialists: analysis of the effectiveness
of training on the Alta-Soft portal**

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*Received on June 30, 2023; accepted on September 15, 2023;
published on September 30, 2023*

Abstract. *Introduction.* The need for customs officers to acquire moral and legal competence is dictated by external and internal circumstances of professional activity. In the context of distance learning, the search for ways to effectively form moral and legal competencies of future customs specialists requires further consideration and study based on empirical research. *The aim of the study* is to analyze the effectiveness of training future specialists in customs on the Alta-Soft operator portal on the basis of developed criteria and indicators and to find ways to optimize the formation of moral and legal competencies in the context of distance learning. *Materials and methods.* In accordance with the competency approach, the method of inclusion of students in the professional community was applied using the customs portal of the customs operator company; analysis of the products of students' activities in the course of monitoring academic performance with the use of remote technologies; involvement of students – future specialists in customs affairs in the extracurricular activities for the development of disciplines “Declaration of goods and vehicles”; and “Workshop on electronic declaration” using training courses on the portal of the company of the Alta-Soft customs operator. The study was attended by 116 students of specialty 38.05.02 «Customs Business» of the Russian Academy of National Economy and Civil Service (Moscow), Belgorod State National Research University (Belgorod). *Results.* It was recorded: 70% of future customs specialists have mastered moral competences “above the basic level”; 75% of students have mastered legal competences “above the basic level”; 76% have mastered competence of the subject (professional) field of knowledge “above the basic level”. It has been revealed that distance learning contributes to the increase of educational and cognitive activity and independence in the acquisition of necessary competencies, but the role of the teacher

is still important for students, the management of these processes seems necessary. *Conclusions.* The ways of solving the problem are seen in the use of interactive forms of training, wider use of the opportunities of the educational platform of the customs portal of the customs operator in the online in the format of activating in-house training of teachers on the development of information and communication technologies in the remote format of interaction with students.

Keywords: future specialists in customs; moral and legal competence; remote interactive training; customs operator; Alta Soft; training courses

Information for citation: Grigorieva, T.A., Kormakova, V.N., Arskiy, A.A. and Lapina, M.A. (2023), "Formation of moral and legal competences of future customs specialists: analysis of the effectiveness of training on the Alta-Soft portal", *Research Result. Pedagogy and Psychology of Education*, 9 (3), 42-51, DOI: 10.18413/2313-8971-2023-9-3-0-4.

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Формирование нравственно-правовых компетенций у будущих специалистов таможенного дела: анализ эффективности обучения на портале оператора «Альта-Софт»

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Аннотация. *Введение.* Необходимость овладения сотрудниками таможенных органов нравственной и правовой компетентностью продиктована внешними и внутренними обстоятельствами профессиональной деятельности, в том числе требованиями Федерального государственного образовательного стандарта высшего образования по специальности 38.05.02 «Таможенное дело». В условиях дистанционного обучения поиск способов эффективного формирования нравственно-правовых компетенций у будущих специалистов таможенного дела требует дальнейшего рассмотрения и изучения на основе эмпирических исследований. *Целью исследования* является анализ эффективности обучения будущих специалистов таможенного дела на портале оператора «Альта-Софт» на основе разработанных критериев и показателей и поиск путей оптимизации формирования нравственно-правовых компетенций в условиях дистанционного обучения. *Материалы и методы.* В соответствии с компетентностным подходом были

применены метод включения студентов в профессиональное сообщество с использованием таможенного портала компании таможенного оператора; анализ продуктов деятельности студентов в ходе контроля успеваемости с применением дистанционных технологий; вовлечение студентов – будущих специалистов таможенного дела во внеаудиторную деятельность по освоению дисциплин «Декларирование товаров и транспортных средств» и «Практикум по электронному декларированию» с применением обучающих курсов на портале компании таможенного оператора «Альта-Софт». Алгоритм работы с обучающимися предполагал следующие виды деятельности: учебно-методическое обеспечение учебного процесса подключение обучающихся к таможенному portalу, обучение работе на портале; организацию мониторинга учебной и внеучебной деятельности на портале таможенного оператора; фиксацию результатов; корректировку планов занятий. В исследовании приняли участие 116 студентов специальности 38.05.02 «Таможенное дело» Российской академии народного хозяйства и государственной службы (г. Москва), Белгородский государственный национальный исследовательский университет (г. Белгород). *Результаты.* В ходе мониторинга результатов формирования нравственно-правовых компетенций у будущих специалистов таможенного дела в условиях дистанционного обучения зафиксировано: нравственными компетенциями «выше базового уровня» овладели 70% будущих специалистов таможенного дела; 75% студентов освоили правовые компетенции «выше базового уровня»; 76% освоили компетенции предметной (профессиональной) области знания «выше базового уровня». Выявлено, что дистанционный формат обучения способствует повышению учебно-познавательной активности и самостоятельности в приобретении необходимых компетенций, однако роль преподавателя по-прежнему для студентов важна, управление этими процессами представляется необходимым. *Заключение.* Пути решения проблемы формирования нравственно-правовых компетенций у будущих специалистов таможенной службы видятся в применении интерактивных форм обучения, более широком использовании возможностей образовательной платформы таможенного портала компании таможенного оператора в онлайн-формате, в активизации внутрифирменного обучения преподавателей по освоению информационных и коммуникационных технологий в дистанционном формате взаимодействия со студентами.

Ключевые слова: будущие специалисты таможенного дела; нравственно-правовые компетенции; дистанционное интерактивное обучение; таможенный оператор; Альта-Софт; обучающие курсы

Информация для цитирования: Григорьева Т.А., Кормакова В.Н., Арский А.А., Лапина М.А. Формирование нравственно-правовых компетенций у будущих специалистов таможенного дела: анализ эффективности обучения на портале оператора «Альта-Софт» // *Научный результат. Педагогика и психология образования.* 2023. Т.9. №3. С. 42-51. DOI: 10.18413/2313-8971-2023-9-3-0-4.

Introduction. The specificity of the professional activity of customs officials requires the formation of a high level of training of a moral and legal nature (Grigorieva et al., 2019). Training of future customs officers is based on the formation of professional skills to take a civil

position in relation to external conditions, to make optimal decisions in customs, to revise these decisions in an appropriate relationship with the interests of the state and society (Bruno, 2013). The formation of knowledge and self-consciousness, professional experience change

properties and personal qualities, which is reflected in professional activity (Kohleberg, 1981). Determination of moral position, formation of legal consciousness, experience of quasi-professional activity are the most important tasks of professional training of future customs officers (Kormakova & Grigorieva, 2021). The need to apply the competence approach as a methodological basis for the training of students in the context of the formation of universal, general and professional competencies, the development of individuality, socialization, self-actualization, the moral and legal self-determination of future specialists is confirmed in the works of many researchers (Kormakova et al., 2021; Otts et al., 2021). The subject of scientific discussions is the evaluation of the level of professional competence, taking into account individual characteristics (Santoso et al., 2021).

In the works of scientists the method of application of the environmental approach, which is decisive in the influence of the educational environment on professional self-determination (Kormakova & Grigorieva, 2021), moral and legal self-determination of future specialists of customs, but it requires correction and adaptation to the conditions of the information and educational environment of the university, at the macrolevel of the state, at the micro level of the organization, for example, the customs body (Kormakova, Grigorieva & Ruziyeva, 2021).

In today's world, education in a distance format becomes the leading sphere of social policy to provide favorable conditions for professional development of the specialist, the process of formation and satisfaction of cognitive needs, spiritual needs of the person. The distance learning format allows to satisfy without restrictions the educational needs of the student regardless of his geographical and temporary location, to carry out "deep immersion" in educational material. In order to achieve the objectives of digitalization of education, modern technologies of data transmission through the Internet, as well as through the submission of electronic copies of curricula, are being used. Scientists are researching the problem of e-learning in different contexts.

For example, E.V. Otts, E.P. Panova, Y.V. Lobanova, N.V. Bocharnikova, V.M. Panfilova and A.N. Panfilov (Otts et al., 2021), T.G. Vezirov, V.N. Kormakova, A. Fensel and M.A. Lapina (Vezirov et al., 2020), P. Cabrera-Solano, A. Quinonez-Beltran, P. Gonzalez-Torres, C. Ochoa-Cueva and L. Castillo-Cuesta (Cabrera-Solano et al., 2020), O. Pankratova, E. Konopko, P. Konopko, V. Kormakova and L. Savelova (Pankratova et al., 2020), J. Valverde-Berrocoso, M. Carmen Garrido-Arroyo, C. Burgos-Videla and M. Belén Morales-Cevallos (Valverde-Berrocoso et al., 2020) researched e-learning in the context of the formation of motivation of students and teachers to its development, its positive impact on improving the quality of higher education, the implementation of digitalization of education in the magistracy, intensifying training of students with the help of "formative" on mobile devices. A. Arskiy, E. Golubovskaya and M. Shailieva considered the use of distance learning in the context of the pandemic COVID-19 (Arskiy et al., 2021). D. Halvoník and J. Kapusta studied the adaptation of electronic platforms to e-learning (Halvonik & Kapusta, 2020). W. You studied the relationship between learning engagement and learning success in online format (You, 2022). The intensive development of the Internet, increasing the availability of personal devices (personal computers, laptops, smartphones) have put before the scientific community a number of questions, the successful solution of which will strengthen the effects of education at the level of training and advanced training (Arskiy, 2016). This circumstance gives rise to a discussion about the need to form the competence of future specialists in customs in the context of distance learning to make correct decisions of a moral and legal nature in situations of professional activity.

Taking into account the theoretical, scientific and practical significance of the study, we note that the problem of formation of moral and legal competences of future customs officers is insufficiently studied. It is necessary to further study the formation of the above-mentioned competencies and assess the effectiveness of

their development by future customs officers in the context of distance learning at the university.

The purpose of the study: analysis of efficiency of training of future specialists of customs on the portal of the Alta-Soft operator on the basis of developed criteria and indicators and search of ways to optimize the formation of moral and legal competencies in the context of distance learning.

Methodology and methods. In order to achieve the goal set in the study in accordance with the competence approach, the method of including students in the professional community was applied using the customs portal of the customs operator company; analysis of the products of students' activities in the course of monitoring academic performance with the use of remote technologies; involvement of students – future specialists in customs affairs in the extracurricular activities for the development of disciplines “Declaration of goods and vehicles”; and «Workshop on electronic declaration» using training courses on the portal of the customs operator company. For the completion of these courses, the specialists of the Alta-Soft customs operator installed to each student a specialized Alta Maximum software complex.

The study was attended by 116 students of specialty 38.05.02 “Customs Business” of the Russian Academy of National Economy and Civil Service (Moscow), Belgorod State National Research University (Belgorod).

Exploratory, creative and interactive teaching methods prevailed in the work with students. Practical and programmed distance learning tools were used as the main ones. Organizational forms of interaction with the professors and teaching staff of universities became operational and training seminars within the framework of in-house training, methodical meetings, conferences, advanced training, master classes, organization of chats for feedback with teachers. The algorithm of work with students presupposed the following types of activities: educational and methodical support of the educational process (development and updating of work programs of disciplines, installation of software on students' personal computers); connecting students to the customs portal, training on the portal

(organization of educational and extracurricular activities); organization of monitoring of training and extracurricular activities on the customs operator's portal (analysis of learning achievement, monitoring of practical sessions, monitoring of work on the portal, monitoring of homework); recording of results; adjustment of work-plans (if necessary).

Research Results and Discussion. The disciplines “Declaration of goods and vehicles”, “Workshop on electronic declaration” in universities – research bases during the pandemic were transferred to a remote format. Electronic training in a remote format with subsequent connection to the platform of the customs operator allowed to attract students of specialty 38.05.02 “Customs” to work in professional communities, to participate in scientific conferences, seminars, webinars, to volunteer. Moral and legal knowledge was most effectively absorbed by students using interactive learning methods (quests, situational problems, business games) (Kormakova et al., 2021), professional-oriented software tools (specialized programs for foreign economic activity) (Arskiy et al., 2021), a course on declaration of goods and vehicles (Grigorieva et al., 2019).

In addition, students were offered training courses “Customs clearance of imports”, “Customs clearance of exports”, which allowed them to improve their professional skills in completing declarations for goods, in the work with customs documents. These courses, developed by teachers and experts of the customs operator company, were placed on a specially created educational platform of the customs operator's portal and were implemented in an online format. The program of each course is available, is in public access on the website of the Alta-Soft customs operator. Used as an extra-curricular tool of training courses have become a necessary complement to the basic classes on development of students' declaring skills when doing homework, independent work.

Connection of students to training courses was carried out by technical specialists of the customs operator company at the request of the university. For the completion of these courses,

the company's specialists installed a specialized Alta Maxima software complex, which consisted of four programs: "Customs documents", "Dacsa", "Alta-GTD" and "Aggregate". Each course consists of 15 training sessions. At the end of each session, students were offered practical assignments on the topic of the class (situational problem, test, emulation of the declaration of goods to the customs authority). Each student had the opportunity to view the training session and at the same time repeat the actions of the teacher offering educational material on the completion of the declaration for goods, accompanying document, search for a legal document, inspection of the goods for the need to provide permits at their import into the country or export from Russia. The result of the training courses was the mastering of students' skills of completing declarations for goods, shipping documents, formalization of documents, guidance exclusively existing legislation in the field of foreign economic activity. At the same time, each training session (lecture or practical lesson) was developed taking into account the formation of legal awareness and professional morality (ethics) (Kormakova et al., 2021).

The interactive capabilities of the customs operator's educational platform with the application of the training courses "Customs clearance of imports", "Customs clearance of exports" allowed for feedback, provided pedagogical support for obtaining new knowledge. The connection to the platform allowed the teacher to see the time of the student's presence on the platform, the stages and levels of his development of training programs, the difficulties encountered in passing the checkpoints. This technique made it possible to systematically monitor the knowledge of students, adjust the content of training sessions, provide timely pedagogical assistance, develop reflective skills of future specialists in customs. Students also had the opportunity to adjust the individual educational trajectory, obtain additional knowledge in the specialty, practice general professional skills, obtain and improve the experience of partnership,

personal experience, using the practice of cooperation (Grigorieva et al., 2019).

The comprehensive analysis of the effectiveness of mastering students' moral and legal competencies allowed to take into account the totality of factors of the information and educational environment of the university and features of the service in the customs authorities. Taking these factors into account ensures not only the evaluation of the effectiveness of training in a remote format, but also the prevention of risks of various kinds: misconduct, service and personal conflicts.

In the study of the formation of moral and legal competencies for future specialists of customs in the context of distance learning, there was a legitimate need to assess the effectiveness of the acquisition of these competencies, making appropriate management decisions on the basis of these (Arskiy, 2016). The authors developed criteria, qualitative and quantitative indicators of assessment of the formation of moral and legal competencies of students. The legal criterion is characterised by the following indicators: management exclusively by the rules of law in the performance of professional activities in customs; the presence of structured moral and legal knowledge; the ability to select, analyze and use relevant legal and regulatory information in professional activities; the number of additional competencies mastered. The moral criterion is characterized by a set of moral and legal knowledge; readiness to accept responsibility in the performance of professional duties; self-knowledge of their moral and legal actions. The monitoring conducted during the study showed a positive dynamic of the formation of moral and legal competencies at the basic level and above the basic level.

An appropriate evaluation of the results was carried out, for which the coefficients for assessing the effectiveness of the development of moral and legal competencies in the process of training in the performance of duties by future specialists in customs (table 1).

Table 1
Coefficients for assessing the effectiveness of the development of moral and legal competencies in the performance of official duties in customs

Таблица 1
Коэффициенты оценки эффективности освоения нравственных и правовых компетенций при выполнении служебных обязанностей в таможенном деле

The calculation of the indicator	The efficiency of the indicator is positive when:	The effectiveness of the indicator is negative when:
$K_L = \frac{L}{L_{\text{баз}}}$	$K_L \rightarrow \max$	$K_L < 1$
$K_V = \frac{V}{V_{\text{баз}}}$	$K_V \rightarrow \max$	$K_V < 1$
$K_R = \frac{R}{R_{\text{баз}}}$	$K_R \rightarrow 0$	$K_R = 1$

The coefficients for assessing the effectiveness of the development of moral and legal competencies presented in Table 1 are calculated based on a comparative analysis of the competencies formed and mastered by students with basic ideas about moral norms and law in the field of professional duty in customs: K_L – guidance exclusively by the norms of the law in the performance of professional activities; K_V – the number of additional competencies of professional activity mastered; K_R – facts of violation of labor discipline, abuse of official position, negligence, corruption.

The synthesis of the coefficients described above made it possible to evaluate the effectiveness of the use of distance learning forms for students in the customs declaration of goods and vehicles. The level of competence proficiency was monitored in the conditions of distance learning, in the course of independent work of students. The results of the assessment of the quality of students' development of moral and legal competencies, subject area competencies are presented in Table 2.

Table 2
Results of the evaluation of the development of moral and legal competencies by future specialists in customs

Таблица 2
Результаты оценки освоения нравственных и правовых компетенций будущими специалистами таможенного дела

№ п/п	Indicator of the effectiveness	The number of people who took part in the study, (%)	Success rate (above baseline)	Note
1	Development of moral competence	59 (100)	70	Effective when considering family examples and historical analogies
2	Mastering legal competences	59 (100)	75	Effective in continuous monitoring of legal framework
3	Mastering the competences of the subject area (professional)	59 (100)	76	Effective with increased practical work

Table 2 shows that significant positive results were achieved in the course of educational and extracurricular classes with students – future customs specialists in the distance format in the above-mentioned disciplines: 70% of students have mastered moral competencies above the basic level; 75% have mastered legal competencies above the basic level; 76% have mastered the competencies of the subject (professional) field of knowledge above the basic level. The achievement of performance “above the baseline level” in our study should be understood as the grades “good” and “excellent” obtained during the final certification in the profile disciplines. We have recorded that more than 70% of students at the final certification in the disciplines “Declaration of goods and vehicles” and “Workshop on electronic declaration” received grades “good” and “excellent”. In order to stimulate the interest of students and listeners in the studied educational material, the use of distance learning was targeted. Thus, e-learning in a remote format with subsequent connection to the customs operator's platform, the use of interactive teaching methods: quests, situational tasks, business games, professionally-oriented software tools made it possible to attract students of specialty 38.05.02 “Customs” to work in professional communities, to participate in scientific conferences, seminars, webinars, to volunteer activities. This contributed to an increase in the level of legal awareness and professional morality (ethics), moral and legal competencies, the development of self-assessment skills of possible actions that affect behavior in difficult situations of professional activity.

Ensuring the individualization of learning using Internet resources, the maximum possible interactivity allows us to implement the following principles of continuing education: increased investment in human resources, new basic knowledge and skills for everyone, innovative teaching and learning methods, “education through life”, “bringing education closer to home” (Arskiy, 2019).

It should be noted that our analysis of the effectiveness of training future customs special-

ists on the portal of the Alta-Soft operator correlates with previous studies related to the use of professionally oriented e-learning methods (E.V. Otts, E.P. Panova, Y.V. Lobanova, N.V. Bocharnikova, V.M. Panfilova and A.N. Panfilov); implementation of digitalization of education in the master's degree, described in the research of T.G. Vezirov and co-authors (Vezirov et al., 2020); O.P. Pankratova and co-authors – on the positive impact of e-learning on improving the quality of higher education (Pankratova et al., 2020); D. Halvonik and J. Kapusta – in the field of adaptation of electronic platforms to the e-learning process (Halvonik & Kapusta, 2020). In addition, we consider the ideas of optimizing the formation of moral and legal competencies in the conditions of distance learning, in particular, the ideas of E.V., promising for our further research. Otts and co-authors – in the application of the competence approach as a methodological basis for training students in the context of the formation of universal, general professional and professional competencies, the development of individuality, socialization, self-actualization, moral and legal self-determination of future specialists (Otts et al., 2021); as well as the ideas of Santoso – on the assessment of the level of professional competence, taking into account individual characteristics personalities (Santoso et al., 2021).

Conclusion. The monitoring conducted during the study showed a positive trend in the formation of moral and legal competencies of future specialists in customs at the basic level and above the basic level: more than 70% of students have mastered the above-mentioned competencies above the basic level.

The study of the specifics of professional activity in the field of customs, features of the distance learning format at the university allowed for the first time to develop moral and legal criteria, quantitative and qualitative indicators to assess the formation of the above-mentioned competencies for future specialists in customs. For the first time the coefficients of assessment of efficiency of development of moral and legal competencies in the process of development of disciplines “Declaration of goods and

vehicles” and “Workshop on electronic declaration” by means of distance learning were determined. The evaluation algorithm has theoretical value in the field of quality criteria evaluation and allows to determine with a high degree of accuracy the readiness of the future customs officer to perform his duties. The practical value of the study lies in assessing the risks of poor performance and abuse. The coefficients and results presented in the study allow to analyze the effectiveness of mastering the moral and legal competences of future customs specialists in the context of the distance learning format customs declaration of goods and transport based on the simplest models.

The study showed that the use of distance learning allows not only to “immerse” the student in the educational process, but also to implement professional development programmes for current customs officials (within the framework of in-company training).

In the result of the research, the hypothesis was confirmed that the acquisition of moral and legal competence by students – future specialists of customs affairs can be effective in the context of distance learning.

Ways to solve the problem of formation of moral and legal competences for future customs specialists are seen in the use of interactive forms of training, wider use of the opportunities of the educational platform of the customs portal of the customs operator in the online-in-house training of teachers on the development of information and communication technologies of interaction with students in a remote format.

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Информация о конфликте интересов: авторы не имеют конфликта интересов для декларации.
Conflicts of Interest: the authors have no conflict of interests to declare.

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