

THE IMPORTANCE OF CHANGE MANAGEMENT IN REFORMING CUSTOMS

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This is the second of a two-part article based on research which formed part of Jan Jansson's Masters thesis. Part one was published in volume 2, number 2 of the *World Customs Journal*.

Abstract

Customs organisations operate in a complex environment of constant change. They are required to respond to the promotion of economic development and to comply with regional, national and international obligations. To accommodate changes in these areas, it is important to determine 'a certain management type' to implement change processes. As well, it is critical to identify the most significant characteristics of change management theory. In defining change management, the three constituents identified by Nickols (2004) – the task of managing change, a body of knowledge, and an area of practical application – are regarded as being the most relevant to this particular investigation. Having addressed the first two of Nickols' constituents in part one of this article, the last is now addressed and draws as well on Kanter's (1999) approach. The Latvian Customs State Revenue Service (SRS) presents a striking example of a complex organisation where many factors are to be considered in order to effectively manage change.

Introduction

In this, the second part of my contribution on change management, questions are addressed that relate to the practical application of change management with a view to producing a list of practical recommendations for change managers.

Questions arising in relation to the practical application of change management

This article has highlighted the strategies and conditions for change processes. The next step in the investigation is to examine the relevant considerations when selecting a method that allows the means, ends and purposes of change to be defined and to identify the interrelationships between the various elements as well as their overall significance.

Three questions are often posed in relation to change management in order to identify **why** changes are needed, **what** operational areas are in need of development or change, and **how** a change process can be carried out. These interrogative questions of 'why?', 'what?' and 'how?' form the basis of a very simple method of analysis that will be explained below.

Change as a ‘why?’ problem

The purpose of a ‘why?’ question is to identify the causes of change as precisely as possible. ‘Why?’ questions should not only refer to general issues but should also be formulated in very detailed terms. Motivation forms a further important consideration in this context and is discussed in greater detail below. A ‘why?’ question may also be able to highlight the **connection** between cause and motivation.

It is also important to underline the **connection between cause and need**. Causes for change respond to different needs that, in turn, can be identified by carrying out a needs analysis. The connection between causes and needs is circular: the causes of change can be explained by examining existing needs, and lead to **motivation**. This analysis may also reveal some problems within an organisation that can be solved by change management.

‘Why?’ can also be used to provide a comprehensive picture of the **purpose** of change. To this end, two questions must be asked: ‘Why do we do it like this?’ and ‘Why do we NOT do it like that?’ These questions help demarcate the current situation and identify any limitations. In other words, it helps to make people aware of the ends and means of change. The term ‘means’ refers not only to the financial means but other tools as well, for example, existing laws and regulations that can facilitate or impede the change efforts. Asking ‘why?’ questions in a creative and playful manner can help a manager look beyond everyday reasoning and identify the deeper relationships between ends and means.

Why does a customs organisation have to make continuous changes?

Multinational companies and those, for example, in the express freight business, epitomise the requirement for a fast, efficient and secure international supply chain. For some years now, commercial pressures for lower trade overheads and faster clearance times have been mounting. However, the pre-conditions for making such improvements are increased compliance and trade facilitation, higher quality transactions and processes, greater accountability and transparency and less need for enforcement. More effective relationships and partnerships between the various stakeholders involved in international trade will also be required.

The globalisation of trade is a reality and inefficient customs practices impede trade. National economies will be significantly affected unless the necessary changes in operational practice are implemented. Customs and revenue administrations are facing very real challenges in this regard and the implications are far reaching. For example, if a customs organisation is incapable of adjusting its work practices to meet the needs of international trade and the costs for traders rise as a result, there will be a greater risk of companies leaving the country and re-locating to countries that offer more favourable economic conditions (and a more efficient customs service). This will result in an unacceptable loss of revenue and impact on international trade.

Any customs organisation depends on global trade and must therefore take steps to combat existing threats to security. That is why customs organisations are facing demands to continuously adapt or develop in response to the changing security environment. The change process is now an organisational challenge that demands a great deal of effort and energy. Unfortunately, the results often turn out to be more modest than expected. A really change-adept organisation reacts to events effectively and improves itself accordingly. It also plays a leading role in the innovation and management of change; in other words, it acts proactively instead of reactively (Kanter 1999).

Timing – why now?

Kanter (1999) stresses that today ‘organizational change has become a way of life’ for most companies and agencies. She points out three forces behind this: globalisation, information technology, and industry consolidation. Indeed, these factors contribute to promoting and improving the efficiency of trade

throughout the world and, as such, influence customs authorities. The rapid developments in industry and trade also affect a customs organisation: the different number of customs documents, customs audit and control tasks require different staffing levels and an adaptation of working tasks. Customs organisations throughout the world are developing IT systems that deliver services to trade more efficiently and allow instantaneous communication between customs authorities.

The need to find a new approach to the development of customs administrations throughout the world has been identified by:

- international organisations such as the G8 group of countries, the World Bank, the World Trade Organization (WTO), the World Customs Organization (WCO)
- customs and revenue services
- the 2001 WTO Ministerial meeting in Doha
- the international community owing to the introduction of global security requirements.

Given the difficulties that have prevailed in the past and the increased level of urgency for customs organisations to play a central role in national revenue allocation and the facilitation of global trade, it has to be concluded that the time is always right for improving organisational aspects.

Personal involvement

Efforts to implement change are often met with resistance. This phenomenon is so common that it also begs a ‘why?’ question. In many cases, the answer is surprisingly simple: no-one has taken the time to explain and help people **understand the reasons for change**. If this ‘why?’ question remains unanswered people will have difficulty in grasping the reasons for change. As a result, they will refuse to believe that the changes are in their own best interests and display a lack of enthusiasm for the change process. Resistance to change is dealt with in greater detail in relation to ‘how?’ questions, below.

Change as a ‘what?’ problem

‘What?’ questions help to identify business areas that are in need of change or development. They also help to identify what should be changed in order to reach the aims in question (for example, faster clearance times). Some of the reasons for change must be described in detail by means of inventorying the relevant problems. It is very important to allocate the time to survey **all fields** of activity that require change in order to:

- attain the specified aims as easily or more effectively as possible
- set other priorities, if necessary.

The **aims** must be analysed, too:

- What do we want to achieve?
- Are we doing the right things in order to reach our aims?
- Do we have the right priorities?

There is a difference between describing the aims of a **private company** and those of a **public authority**: the main aim of the former is to earn enough money for its shareholders. The company analyses the most effective way of reaching the aim and identifies the appropriate steps to do so. On the other hand, the aims of a **public authority** are prescribed by politicians, the government and legislation, and often reflect **efficiency considerations** owing to the authority’s budget limitations.

The tasks to be performed by authorities are laid down in laws, regulations and procedures. In contrast to a private enterprise, **a public authority cannot prioritise its general aims and tasks autonomously**.

Once the authority has analysed its activities in detail and set realistic objectives in light of its available skills and resources, the next step must be to develop a **long-term plan/strategy** with operational objectives that correspond to its strategic aims. In most cases, this strategy must be approved by the responsible Ministry. The authority can ensure that the budget is commensurate with the prescribed aims by submitting its own proposals to the responsible Ministry.

European Union (EU) Member States are subject to common legislation that regulates a wide range of customs instruments in detail, including the customs tariff and, in certain cases, the frequency of customs controls. The question concerning ‘what’ must be done by certain authorities is also defined at EU level by the Commission and Parliament, for example, by means of the cooperation procedure.

‘What?’ questions focus attention on the aims to be achieved: What is the new customs strategy trying to achieve? What is the priority of changes? What indicators from clients and stakeholders, other agencies and staff will signal success? What standards of performance and procedures should be applied? What aspects of performance are we trying to improve?

Organisational needs analysis

When analysing the needs for change, many development projects overly focus on change at operational level. Although change at this level is clearly important, it cannot provide the desired outcomes if the **organisational and managerial foundations** needed to ensure effective, robust and sustainable change are not in place.

Appropriate operational procedures require systems and processes that enable the organisation to continually re-position itself and effectively respond to its operating and political environment. In order to identify what should be changed, a strategic analysis should consider the following ‘what?’ questions:

- What must be done to clearly understand the external operating environment of Customs?
- What are Customs’ stakeholders and their needs?
- What requires continual adjustment in line with internal and external environment needs?
- What is needed to make the organisation work properly at all levels?
- What has to be done to meet targets and standards?
- What strategy makes best use of the limited physical and human resources?
- What decision-making procedures ensure that decisions are effective, transparent and within the law?
- What measures must be taken to progressively improve compliance levels?

The process of organisational improvement and capacity building must, of necessity, have the commitment of politicians and top-level management in Customs. In order to secure this support, the financial and organisational benefits of the development program must be clearly articulated in business terms. This ‘business case’ must address the following ‘what?’-related issues:

- the requirements of government and other stakeholders that influence policies and targets
- any structural and operational efficiencies
- efficiency indicators such as cost to revenue, performance measurement, systems, stakeholder feedback, compliance and non-compliance
- revenue contribution to the economy along with potential revenue obtained from international trade statistics (that is, the revenue gap)
- intelligence, level of non-compliance, trade flow data, security, seizures versus cost.

Analysis of this information will identify the potential as opposed to actual revenue yield and thereby identify causes of revenue shortfall. It will also identify the potential for increasing societal protection

through increased compliance levels as well as establishing supply chain security regimes. Stakeholder consultation will help confirm the drivers for change and expected levels of service.

When pieced together, the various parts of the analysis reveal the overall potential benefits of change versus cost. Adopting such a guided, structured approach will prove especially attractive to Ministers and other key stakeholders. As a result, it may succeed in ensuring the necessary high-level understanding, commitment and support for change.

To summarise, the key to the success of the entire process is to identify ‘drivers of change’ at the outset of the project. The initial analysis phase of the project will not only identify the base line and organisational data described above but also the internal and external environment relevant to the project as well as the stakeholders most affected by it.

Key stakeholders include government ministers, other government departments, those involved in the international supply chain as well as travellers, the public and even the press. Consulting with stakeholders will ensure that their interests are properly taken into account.

Last but not least, the success of the entire process depends on the staff who need to be kept fully informed of the vision, purpose, timeline and process of change. Mobilising staff to support change thereby releasing their potential and improving the quality of their work, must be linked to education and training, development and good management.

Considering the relevant ‘drivers of change’ will help to increase organisational capacity. This will complement organisational reinforcement measures which ultimately lead to improved organisation and increased outputs.

Change as a ‘how?’ problem

Following the ‘why?’ and ‘what?’, the final interrogative to be investigated is the ‘how?’ question. The ‘how’ perspective can be divided into two parts. First, a ‘must-how?’ part comprising factors that are impossible to influence because they are givens, for example, customs procedures and other regulatory systems to be followed during the exercise of a customs officer’s duties. The second part of a ‘how?’ question comprises factors that are susceptible to influence. For example, it is possible to choose the mode of procedure: how the customs work should be organised, which methods should be chosen and how the capacity building/change process should be carried out. The questionnaire mentioned previously is also geared towards the second part of the ‘how?’ questions: those examining how the implementation of targets and tasks is prepared, carried out and followed up vis-à-vis respective groups of respondents.

The ‘how?’ questions in an analysis are crucial in achieving the aims and objectives of all changes. They consider people’s reactions and backgrounds as well as their ability to accept, involve themselves in and motivate themselves for a change program. For these reasons, the ‘how?’ questions forms the foundation of the change process.

At the early stages of the change, problems are often formulated in terms of the ‘how?’ question: How do we balance resources between trade facilitation and control? How do we make customs control more effective? How can we develop information systems for customs declarations? How can we simplify customs procedures? How can we get a customs organisation to operate more effectively? These examples show that, at the early stages, problems are formulated with a **concentration on means**. It is not enough to simply explain the purpose (why) of the changes effectively and know what should be changed. The mode of procedure must also be very carefully considered in order to clearly understand how to attain the aim of change efforts.

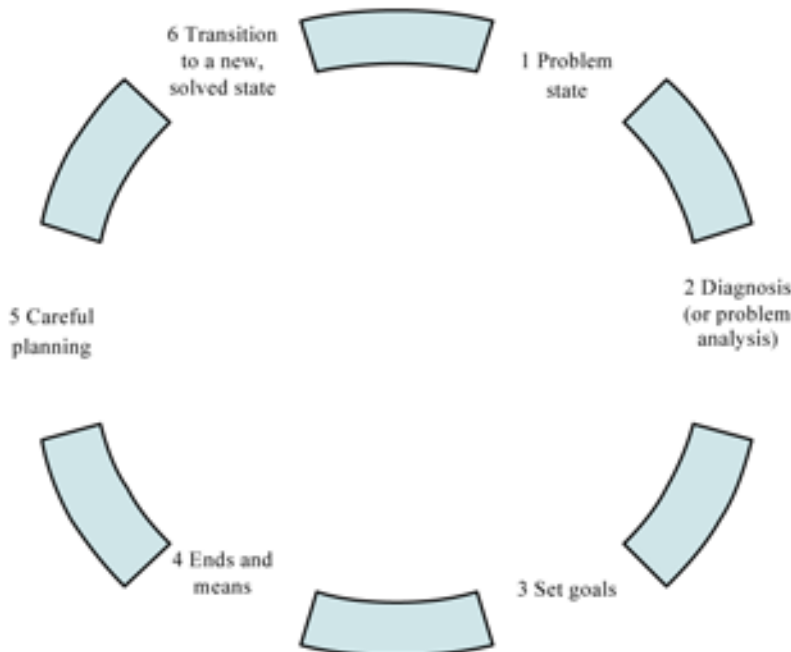
When searching for answers to all three interrogative questions (and the ‘how?’ question, in particular), it becomes obvious that they help a manager not only to think in certain terms but also to become

aware of the different ways in which people are involved with change depending on their position in the organisation. Both the **temporal aspect** and **range of changes** that the various staff members have to manage differ. Persons working in the lower echelons of the hierarchy are likely to deal with precisely defined, practical changes in their department or division. By contrast, managers will face wider, more comprehensive change processes and therefore be expected to demonstrate a more holistic approach. In this respect, the ability to **consider these aspects when implementing changes** assumes great importance. In an ever-changing world, organisations are being forced to react quickly and flexibly. Adaptation to external factors (for example, new trade routes or IT systems), must be carried out when these changes occur. A customs organisation within the EU must operate in compliance with Community legislation and be compatible with a variety of IT systems. Sometimes the changes amount to nothing more than adaptive manoeuvring but it may be necessary to question the design of an organisation itself. One such example is provided by EU expansion that necessitated far-reaching changes in the customs organisations of accession candidates. In some cases, changes only influence certain individuals or groups, while others affect a division or the entire organisation. Then again, change may only affect one aspect of an organisation's environment, or as previously mentioned, its very design. Therefore, the manner of implementing the change process must also reflect the **scale and scope** of the changes. The mode of procedure must also take account of the task to be changed as well as the target group(s) affected by the change efforts.

The model of problem solving

The following diagram illustrates Nickols' planned change model:

Figure 2: Model of planned change (Nickols 2004)



This framework shows how a carefully planned change process can be regarded as a progression from one state to another. The starting point is a 'problem state'. Many people regard the term 'problem' as referring to something negative and troublesome and therefore prefer to use the word 'opportunity' instead. However, the tag 'problem' or 'opportunity' is, in fact, irrelevant and does not influence the situation in question or the basic need to move from one state to another, that is, to take action. Moreover,

willingness to change might occur even in the absence of any particular problem as a result of the desire to change and create something new in an organisation. Therefore, it is better to use the term ‘needs analysis’ insofar as it points to both solutions and opportunities.

It must be borne in mind that this represents only a very schematic model of **planned** change. In reality, change agents will always face unpredictable situations that call for a flexible approach and the revision of set goals and methods in order to move from one state to another. Planning is obviously necessary but, since it refers to something new and innovative, managers should be ready to make serious departures from existing plans. One must be prepared for the unexpected because the circumstances can change at any time and it is only very rarely the case that the planned scenario actually occurs.

What characterises the progression between these states? Nickols (2004) describes the process as follows:

Moving from A to A’ is typically accomplished as a result of setting up and achieving three types of goals: *transform, reduce, and apply*. Transform goals are concerned with identifying differences between the two states. Reduce goals are concerned with determining ways of eliminating these differences. Apply goals are concerned with putting into play operators that actually effect the elimination of these differences.

According to Nickols (2004), therefore, the analysis of a change problem will identify the desired outcomes of change, the measures necessary to achieve them as well as the methods of implementation. In other words, the change problem can also be viewed and managed as a number of smaller problems. Each of these problems can then be analysed with the help of ‘how?’, ‘what?’ and ‘why?’ questions.

People’s reactions and how to deal with them

The planned change model and movement from one state to another have just been discussed. However, further aspects to consider are people’s reaction to these changes and the speed at which they can be implemented. In addition, what is the relationship between change and transformation?

One of the big mistakes is **to initiate changes without first allocating the necessary resources** – time, knowledge and financial means – and expecting an immediate improvement in performance. Even if the resources are available, change agents must always bear in mind that transformation will not be instantaneous. There is a steep learning curve associated with the change process: it takes time and learning can often be inefficient. People will always need time to leave old behaviour and habits behind them and familiarise themselves with new sets of behaviour. Ken Murrell, Professor of Organization Change at the University of West Florida, illustrates this phenomenon using the following example:

Football teams get to practice six days to prepare for one day of performance, whereas organizations are expected to perform every minute of every day. Where is the opportunity to practice the new behaviors required for organization change? (Worley & Vick 2005, p. 3).

Therefore, it is important to be patient and tolerate people’s confusion and repeated attempts to succeed. The main thing is to focus on a limited number of set goals, invest adequate resources and accept that people will use different ways to attain these goals.

The mistake of not allocating the necessary means and time for implementation gives rise to the following statement about quality of change: poorly implemented change is often worse than not implementing change at all (Worley & Vick 2005). Considering that people often resist change, poor implementation of change will only reinforce their negative attitude and make future changes even more difficult. This represents a sort of defence mechanism to avoid new problem situations and is a very typical form of human behaviour.

Another typical mistake is to undertake wholesale reform, abandoning and rejecting all existing methods and approaches. The desire to sweep away previous regimes, even those that worked perfectly well, and start from scratch is likely to reduce people's enthusiasm for change. The staff may even regard such a radical approach as casting aspersions on their competence and skills. In many cases, there is no need to re-invent the wheel: once again, it is appropriate to ask a 'how?' question.

The best way of avoiding such mistakes is to adopt a holistic approach, that is, by formulating a comprehensive picture of how the change process will be carried out in the organisation as a whole as well as its constituent parts. How will changes affect the staff and how will it be possible to obtain their greater participation and motivation? How will change efforts in one part of the system influence the other parts – both directly and indirectly? As a result of globalisation, changes often are initiated by international requirements that originate in other countries and reflect their cultures. However, even if change agents represent a foreign culture, they must still adopt a holistic approach and acquire a comprehensive picture of the organisation's foundations, that is, its culture and history.

Establishing communication

The most important resource of a change process is **people**. It is crucial to ensure that there is good communication between change managers and staff at all levels of the organisation and that the necessary notifications reach as many members of staff as possible. Since large scale changes will impact many people, it is important that the various parts of the organisation understand their own role as well as the role of others. Some organisations have set up a special 'development department' in order to drive the change process forward. However, this organisational measure can run the risk that the department works in isolation and becomes viewed as a threat instead of the resource it was intended to be.

More specifically, it is important not only to discuss the small tasks that each department at lower levels of the hierarchy have to perform but also to bear in mind the need to bring people together and spread information about the general vision and **shared goals** of the organisation. Change managers must involve all staff members in the change efforts before formulating and adopting the change strategy.

In some organisations, it may happen that change is implemented 'by itself' in the sense that staff simply must respond to new internal and external requirements. In such circumstances, they display a positive attitude towards the rapidly changing conditions. They may not even be aware of the change but simply continue as normal, share ideas, try to do their best for their customers or clients and adapt to new situations. Such flexibility may vary according to the type of organisation concerned: in a traditional, steered organisation (for example, a state agency/authority) people are not used to rapid change, for example, unlike a printing house that must continuously adapt to new orders and requirements.

The 'natural way of change' as described above might be regarded as the smoothest way of change. A deeper analysis would show that success is not only about change programs and concepts but also depends to a large extent on some intangible assets and people's personal skills that facilitate a natural change process. However, even in this case, it is important to ensure that people **are aware** of what they are doing. They will then utilise their knowledge more effectively and apply it to other situations, too.

What are the key factors to consider when deciding how to achieve a change-adept organisation? Kanter (1999) points out three important aspects that are very closely linked to the role of a good leader.

- *The imagination to innovate.* To encourage innovation, effective leaders help develop new concepts – the ideas, models, and applications of technology that set an organization apart.
- *The professionalism to perform.* Leaders provide personal and organizational *competence*, supported by workforce training and development, to execute flawlessly and deliver value to ever more demanding customers.
- *The openness to collaborate.* Leaders make *connections* with partners who can extend the organization's reach, enhance its offerings, or energize its practices.

It follows from this that the leader's role is also to facilitate change and create opportunities for other co-workers. The leader's task in a change-adept organisation can shift 'from monitor[s] of the organization to monitor[s] of external reality' (Kanter 1999). In other words, the leader should continuously monitor the external situation and consult with the users of the new service or business activity. The leader should be on the look out for possible threats and opportunities and display intuition when doing so.

Summary

This article has attempted to define change management in three different ways: first, as a task of managing change; second, as an area of professional practice and, third, as a body of knowledge. Further, it has highlighted a number of given internal and external conditions affecting organisations, thus setting the background for change efforts. Awareness of these conditions will help select the right change tools and avoid predictable failures. The article has also reviewed four strategies for the change process and analysed how different factors (target group, people's resistance, timeframe, etc.) can point towards one particular strategy or a mix of several strategies. Finally, a method of posing the three questions of 'why?', 'what?' and 'how?' has shown how asking these questions can help identify and structure the ends, means and purposes of a change process. Particular attention has been paid to the 'how?' question, and those factors that the organisation itself is capable of influencing, for example, the choice of methods. The following is a summary of the more significant of the conclusions and recommendations that resulted from my investigation.

Conclusions

- The constant growth in world trade, globalisation processes and security requirements are putting pressure on all stakeholders to adapt to the changing conditions.
- Nowadays, customs organisations are facing very real challenges as their performance has a significant impact on the flow of trade and revenues.
- It follows, therefore, that finding effective tools for handling changes is one of the keys to survival in a rapidly changing world.
- There is a range of management theories that deal with change processes and offer various perspectives. Change management differs from other management systems by adopting a holistic approach to the problem of change.
- Reform efforts must be based on the internal and external conditions of the organisation.
- Change management strategies range from the empirical-rational, normative-reductive, power-coercive and environmental. The choice of strategy depends on the target group, the degree of people's resistance to change, timeframe, expertise, and other factors.
- Strong and qualified leadership, deep conviction, motivation, patience and flexibility must endure and are needed to manage the sometimes messy and turbulent process of change as well as to handle any resistance to that change.
- Change efforts stand or fall by their leaders. A clever and skilled leader has the ability not only to achieve good results in business performance but also to effectively manage the human aspects of change.
- Based on basic human needs, strong motivation is one of the most effective tools in achieving sustainable results.
- Latvian Customs is a prime example of an organisation that has undergone steady changes since its re-establishment in 1990. The most comprehensive changes in Latvian Customs were caused by Latvia's accession to the EU in May 2004.
- Swedish Customs has been one of Latvian Customs' leading cooperation partners since 1995 with the author as project leader for both bilateral and twinning projects. The current and previous customs

business strategies have been produced within the framework of twinning projects between the two customs authorities.

- The Latvian National Customs Board (LNCB) sets its operational goals in its strategic documents. Customs business strategies had previously been adopted in 1999 and 2002. The Customs Business Strategy for the years 2005-09 was adopted in March 2005. The adoption of a new strategy document simultaneously raises the question of its effective implementation within the customs organisation.
- Comprehensive reform work aims not only to achieve tangible results in professional performance but also to influence attitudes and patterns of behaviour.
- The questionnaire developed by the author to evaluate the quality of the implementation of the customs strategy proved an effective tool in revealing respondents' attitudes.
- The results of the questionnaire revealed a rather broad variation of evaluations within groups and among groups when answering the same question. This suggested that not all of the respondents were aware of implementation methodology; however, it may also indicate a lack of team-spirit and shared goals.
- Analysis of the questionnaire confirmed the author's hypothesis about the need to clearly identify management methods.

Recommendations

Based on the findings of this study, the following recommendations were made to the LNCB:

- Make broader use of theoretical approaches and practical methods of change management in the Latvian Customs State Revenue Service (SRS) with regard to both the administration of customs and taxation.
- Elaborate an implementation strategy that includes motivational elements. This depends on the people in charge of implementation learning how people are influenced by the comprehensive changes demanded by the new customs strategy.
- Launch a uniform information campaign about the new customs strategy throughout the SRS. Since the new customs strategy entails changes that will influence the whole organisation to a certain degree, all staff members must receive adequate information.
- Estimate the time needed for implementation tasks and relieve persons responsible for these tasks from their regular work assignments accordingly. This will also raise levels of motivation as it will send a clear and distinct signal that implementation tasks are accorded high priority.
- Calculate and plan the time for regular follow-up meetings with every group as well as joint information meetings with all persons in charge. This information should be passed on to those people who will implement the results achieved by change leaders in practice.
- Design and launch training for team building so that all those involved work towards a common goal. Start from the top! Top managers must provide an example in this respect.
- Design and launch methods that can influence trade and the wider public in order to achieve the preventive effects desired. Dealing with preventive issues is one of the most complicated tasks in customs business.
- Develop methods to deal with resistance to the change process and train change managers accordingly. This is a frequent problem in situations relating to comprehensive changes: people working in the organisation oppose the changes because they will disrupt their regular working routines and create insecurity.
- Start benchmarking programs to obtain a broader view of stakeholders' needs and expectations. In other words, collect external opinions about Customs' performance and make use of others' experiences from large-scale reform efforts. These reference points can also be used to measure the value and quality of the customs strategy.

- Reduce the old-fashioned, bureaucratic decision-making system and introduce delegation of power to middle managers. Routines should be reformed and replaced by an improved system of delegation and follow-up.
- Create a recruitment profile for managers that includes both business and leadership skills. The selection process should look for a certain proficiency of professional business knowledge and, even more importantly, specific leadership skills in line with the recruitment profile elaborated by senior managers of SRS and LNCB.
- Analyse and select the most appropriate methods for the various tasks required by the new customs strategy. There are essential differences in the methodologies for implementing legal changes and those that influence attitudes and values in the provision of service and prevention.
- Analyse and identify the most appropriate models of organisational schemes and management, bearing in mind the different nature of the tasks to be performed by Customs.

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