

## Effect of the Extraordinary Control on the seizures of the Callao Port Terminal, 2020-2023

Guevara Gómez Johan Marcelino<sup>1</sup>

Institutional email: johangu3vara@gmail.com

<https://orcid.org/0009-0005-3635-5430>

Reception dates: 01/27/2026

Acceptance date: 02/02/2026

DOI: <https://doi.org/10.53591/strategos.v5i2.2848>

### ABSTRACT

This research study examines the impact of Extraordinary Control Actions (ACE) on seizures at the Arnold Peter Møller-Maersk (APM) Terminals checkpoint. The methodology was quantitative, descriptive-correlational, and non-experimental. The population consisted of 577 monthly incident reports, and a non-probabilistic sample of 211 reports was selected. Data was collected using a data collection form. A Cronbach's alpha of 81.9% was obtained for the reliability of the data collection form, which was validated using a pilot study of 15 reports. The results show that the ex-ante evaluation dimension is associated with seizures, with a Spearman's rank correlation coefficient of 0.543 ( $p < 0.05$ ). The intermediate evaluation is associated with seizures, with a Spearman's rank correlation coefficient of 0.874 ( $p < 0.05$ ), and the ex-post evaluation is associated with seizures, with a Spearman's rank correlation coefficient of 0.408 ( $p < 0.05$ ). In conclusion, extraordinary controls are linked to seizures at the APM Terminals checkpoint in Callao. Thus, these control measures have significantly influenced the capacity to detect and retain illicit or irregular goods at the checkpoint, demonstrating the effectiveness of the controls.

**Keywords:** customs control, seizure, extraordinary control measures.

### INTRODUCTION

World trade is one of the highest priority axes worldwide, as it is considered an important aspect in the path of growth of countries and where the volume of international trade has grown exponentially; for which the World Customs Organization (WCO) faces the main challenge of being dynamic in the transit of trade, thus designing customs control models that minimize time and standardize costs to facilitate international trade (World Trade Organization, 2023).

Trade policies require that they promote international trade in order to have a positive effect on the growth of the world's economies, with one of the most prominent problems being

<sup>1</sup> Universidad Nacional Mayor de San Marcos-Faculty of Administrative Sciences

bureaucracy and the complexity of customs procedures. Often, regulations vary significantly from country to country, leading to confusion and delays for businesses looking to move goods across different borders. A lack of harmonization in document procedures and requirements can cause significant delays, increasing operational costs and reducing the productivity of organizations in the global context (Rincón, 2020).

For this reason, customs agencies in the global context have become an important piece in the fight against illicit trade by highlighting the importance of the inspection, detection and identification of prohibited goods and achieving their application, requiring that it be balanced to facilitate trade flows that allow large volumes of goods to be processed quickly; providing relevance of the customs experience that has generated a scanning of cross-border movements that has required the need to focus human and technical resources to detect the entry of legal goods and carry out a cross-border movement to track the goods, but at the same time customs face the problem of corruption, low levels of oversight and responsibility for control and discretion of border transactions (Transnational Alliance to Combat Illicit Trade [TRACIT], 2024).

In the Peruvian reality, extraordinary control actions represent crucial mechanisms used by the customs authority to ensure the legitimacy and protection of fundamental rights in a legal context of the country. Extraordinary control actions are distinguished by their ability to address exceptional situations beyond ordinary control, thus playing an essential role in guaranteeing the rule of law and preserving equitable justice (Castillo, 2021).

In this way, the new methods of illegality faced by customs controls have shown that smuggling has grown exponentially, evidenced in the circumscription of the Air and Postal Customs of Callao, which represents 9.5%, as well as the jurisdiction of the Maritime Customs of Callao, which reached 4.7%, showing that the control mechanisms have not been effective and the control channels still face challenges in terms of human resources, technology and appropriate use of management models to delimit the entry and exit of goods to achieve an adequate economic well-being of the country (Ochoa, 2021).

The Callao port terminal faces a multitude of problems ranging from bureaucracy to the lack of adequate technology and the constant challenge of smuggling. Not only do these issues hinder legitimate trade, but they also have broader implications for security and the local economy. Addressing these problems requires a multifaceted approach that includes international cooperation, technological modernization and a strong commitment to transparency and

efficiency. On the other hand, it faces serious structural and operational deficiencies that hinder its proper functioning, where excessive bureaucracy in customs processes slows down logistics operations, generating significant delays in cargo clearance and increasing costs for commercial operators. So the research question is: What is the effect of the extraordinary control on the seizures of the Callao Port Terminal, 2020-2023?

The state of the art of international agreements reveals that customs control faces structural limitations, as pointed out by Runhovde (2021), who shows that even in consolidated systems, gaps persist in the supervision of illicit trade, while in Latin America, Finol (2023) observes that institutional variability weakens the application of control policies, and Lay and Astrina (2020) show that the multiplicity of border agencies generates overlaps that reduce the number of border agencies that reduce the number of border agencies in the control of the border and the control of the border in the control of illicit trade in the environment. effectiveness. In contrast, the national precedents maintain an operational focus; Crivelli & Niño (2021) confirms that the free transit zone negatively affects customs control, Castillo (2021) warns that inspection procedures only achieve moderate impacts, and Valdivia (2022) identifies inefficiencies in sanctions and special regimes that distort the operational process. Converging with this, Peruvian evidence lacks causal studies, comparative measurements, and systemic effects analysis, creating a critical gap in the comprehensive understanding of customs control.

The relevance of the research is based on the contribution in the current international environment and the relevance of public services around the control of the transit of goods that allows it to be approached from the theory of the evaluation of goods. Gertler et al. (2017) and the theory of customs control of Bertranou (2019); where from exploring These connections will increase theoretical knowledge of the salient aspects that affect customs control from an entity perspective. The general objective of this research was to determine the effect of extraordinary control on the seizures of the Callao Port Terminal, 2020-2023. To achieve this objective, it was proposed to identify the effect of the ex-ante evaluation on the seizures of the Callao Port Terminal, 2020-2023; as well as the effect of the completion evaluation on the seizures of the Callao Port Terminal, 2020-2023 and the influence of the ex-post evaluation on the seizures of the Callao Port Terminal, 2020-2023.

The general hypothesis of the investigation is, there is a positive and significant effect of the extraordinary control on the seizures of the Callao Port Terminal, 2020-2023; while the specific hypotheses are: there is a positive and significant effect of the ex-ante evaluation on the seizures of the Callao Port Terminal, 2020-2023; as well as there is a positive and significant effect of

the completion evaluation on the seizures of the Callao Port Terminal, 2020-2023 and there is a positive and significant effect of the ex post evaluation on the seizures of the Callao Port Terminal, 2020-2023.

## MATERIAL AND METHODS

For the research, a quantitative approach was adopted, applied with a descriptive-correlational scope; the descriptive one being because it details the phenomena that imply focusing on reality, without generating modifications of the data, while the correlational one details the connection of the variables and dimensions. On the other hand, he considered the measurement of the research instrument, with respect to the time of application, it is longitudinal, since the study was carried out in a period of time covering the period 2020-2023.

As for the time of study of the variables, it was retrospective, because when analyzing the phenomenon that occurred in the past, it was inferred to execute the causes, relationships and patterns that explained the current reality of the research, based on establishing the associations of the variables from direct observation, the advantage lay in the access to existing information. which allowed it to save time and resources (Hernández et al., 2023).

The population was made up of a total of 577 reports reported with incidence monthly in the Callao Terminal in the period 2020-2023 and the inclusion criteria are minutes reported with incidence monthly in the Callao Terminal in the period 2020-2023 and the exclusion criteria are the reports reported without incidence monthly in the Callao Terminal in the period 2020-2023. The sampling that was carried out was non-probabilistic and for convenience considered the availability of information and amounted to 211 reports reported with incidence monthly at the Callao Terminal in the period 2020-2023.

The documentary analysis technique was considered, being the instrument used the clocking, whose characteristic details that the data must be ordered in a structured way considering the composition of the data (Reyes, 2022). On the other hand, the recording instrument was used with the intention of assessing the variables and dimensions under analysis of the research, where a total of 422 data were obtained, considering a total of 51 data from the ex-ante evaluation dimension, 97 data from the completion evaluation and 63 data from the ex post evaluation; while for the seizure variable, a total of 211 data were obtained through its indicators.

The statistical calculation that was used for the treatment of the information collected in the research. As detailed Hernández et al. (2023) The data was executed using a descriptive and

inferential procedure, which involves a classification of the data record, as well as a tabulation and coding of the data. From which it is evident that the first step starts by searching in detail for the data that allowed the construction of the variables and then executing the processing of them with inferential analysis, which led to generate evidence for the statistical verification of the data.

Therefore, when processing the data in Microsoft Office Excel to order them and then proceed to empty them into the SPSS Software, which leads through its inferential processing and considering from the analysis of the distribution of normality, the Shapiro-Wilk and then the Spearman Rho were used to identify the connection of the variables and dimensions analyzed.

## RESULTS

To begin the process of hypothesis testing, it was necessary to develop a step-by-step check, since the normality of the data in the research will first be executed, starting by running the Shapiro-Wilk test, considering that it is less than 50 data.

Table 1. Normality test

	Shapiro-Wilk		
	Statistician	Good luck	P-Value
Ex-ante evaluation	0.834	48	0.000
Completion Evaluation	0.841	48	0.000
Ex-post evaluation	0.785	48	0.000
Valued amount greater than 4 UIT per record	0.927	48	0.005
Amount valued less than 4 UIT per record	0.921	48	0.003

**Note:** Result of the Shapiro-Wilk normality test to variables and dimensions

The result of table 3, it was observed that the Shapiro-Wilk statistician considered the p-value to be less than 0.05, which indicates that the aspect of normality is not fulfilled and that graphically the contributions of normal distribution that constitute a normal distribution were developed, considering that they move away from the central trend line, for which Spearman's Rho test will be used; In this way, it is observed that the data is not distributed normally. To meet the general objective, it was considered to develop the hypothesis detailed below to be tested.

- Ho: There is no positive and significant effect of the extraordinary control on the seizures of the Callao Port Terminal, 2020-2023.

- Ha: There is a positive and significant effect of the extraordinary control on the seizures of the Callao Port Terminal, 2020-2023.

Table 2. Correlational analysis between extraordinary control and seizures

Variables	Spearman's Rho	P-Value
Extraordinary Control-Seizures	0,974	p<0.05

**Note:** Result of Spearman's Rho test applied to the variables extraordinary control and seizures. In table 3, it is observed that the value of Sig. = 0.000, which is less than 0.05, generates a decision to reject the null hypothesis and accept the alternate hypothesis, where the extraordinary control is connected to the seizures in the Callao Port Terminal, 2020-2023, which implies that the control actions have substantially influenced the results of the operations carried out and reflected in the seizures made.

Table 3. Influence of extraordinary control on seizures

Model	R	R squared	R square adjusted	Standard Estimate Error
1	.974a	0,948	0,947	0,617

**Note:** Result of the linear regression test applied to the extraordinary control and seizures variables.

Table 3 shows the value of R2 = 0.974, which shows that 97.4% of the variation in seizures is positively influenced by extraordinary control. The adjusted R2 validates the model with the value of 0.94, being a positive and significant influence. For the analysis of the specific objective, the following hypotheses are proposed for the contrast.

- Ho: There is no positive and significant effect of the extraordinary control on the seizures of the Callao Port Terminal, 2020-2023.
- Ha: There is a positive and significant effect of the extraordinary control on the seizures of the Callao Port Terminal, 2020-2023.

Table 4. Correlational analysis between ex-ante assessment and seizures

Dimension-Variable	Spearman's Rho	P-Value
Ex-ante Assessment - Seizures	0,543	p<0.05

**Note:** Result of Spearman's Rho test applied to the ex ante evaluation and seizures dimension Table 4 considered that the value of Sig. = 0.000, which is less than 0.05, generates a decision to reject the null hypothesis and accept the alternate hypothesis, where the ex ante evaluation is connected to the seizures in the Callao Port Terminal, 2020-2023, which implies that the ex ante evaluation is crucial as a predictive and strategic tool for operational planning.



Table 5 shows the value of  $R^2 = 0.543$ , which shows that 54.3% of the variation in seizures is positively influenced by the ex-ante evaluation. The adjusted  $R^2$  validates the model with the value of 0.28, being a positive and significant influence.

Table 5. Influence of ex-ante assessment on seizures

Model	R	R squared	R square adjusted	Standard Estimate Error
1	.543a	0,295	0,280	2,274

**Note:** Result of the linear regression test applied to the dimension ex-ante evaluation and seizures

For the analysis of specific objective two, the following hypotheses are proposed for the contrast.

- $H_0$ : There is no influence of the completion evaluation on the seizures of the Callao Port Terminal, 2020-2023.
- $H_a$ : There is an influence of the completion evaluation on the seizures of the Callao Port Terminal, 2020-2023.

Table 6. Correlational Analysis Between Completion Assessment and Seizures

Dimension-Variable	Spearman's Rho	P-Value
Completion Assessment - Seizures	0.874	$p < 0.05$

**Note:** Result of Spearman's Rho test applied to the dimension evaluation of completion and seizures

Table 6 inferred that the value of  $Sig. = 0.000$ , which is less than 0.05, generates a decision to reject the null hypothesis and accept the alternate hypothesis, where the completion evaluation is connected to the seizures at the APM Terminals Checkpoint in Callao, 2020-2023, which implies that the completion evaluation leads to a significant association with seizures, understood as the analysis of performance that has a direct impact on the efficiency of seizures.

Table 7 shows the value of  $R^2 = 0.675$ , which shows that 67.5% of the variation in seizures is positively influenced by the completion evaluation. The adjusted  $R^2$  validates the model with the value of 0.28, being a positive and significant influence.

Table 7. Influence of completion assessment on seizures

Model	R	R squared	R square adjusted	Standard Estimate Error
1	.822a	0,675	0,668	1,544

**Note:** Result of the linear regression test applied to the dimension evaluation of completion and seizures

For the analysis of specific objective three, the following hypotheses are proposed for contrast.

- Ho: There is no influence of the ex-post evaluation on the seizures of the Callao Port Terminal, 2020-2023.
- Ha: There is an influence of the ex-post evaluation on the seizures of the Callao Port Terminal, 2020-2023.

Table 8. Correlational analysis between ex-post evaluation and seizures

Dimension-Variable	Spearman's Rho	P-Value
Ex-post assessment - Seizures	0.408	p<0.05

**Note:** Result of Spearman's Rho test applied to the dimension ex post evaluation and seizures In table 8, it was considered that the value of Sig. = 0.004, which is less than 0.05, generates a decision to reject the null hypothesis and accept the alternate hypothesis, where the ex post evaluation is connected with the seizures at the APM Terminals Control Post in Callao, 2020-2023, which implies that the ex post evaluation is significantly associated with seizures.

Table 9 shows the value of R2 = 0.166, which shows that 16.6% of the variation in seizures is positively influenced by the completion evaluation. The adjusted R2 validates the model with the value of 0.148, being a positive and significant influence.

Table 9. Influence of ex-post assessment on seizures

Model	R	R squared	R adjusted	square	Standard Estimate Error
1	.408a	0,166	0,148		2,473

**Note:** Result of the linear regression test applied to the dimension ex-post evaluation and seizures

## DISCUSSION

In relation to the general objective, it was considered that there is an influence of the extraordinary control on the seizures of the Callao Port Terminal, 2020-2023. Based on this evidence obtained, it is used as a technical input to justify the continuity and expansion of extraordinary control actions in other critical points of the country and the statistically significant relationship between extraordinary control and seizures validates the proactive intervention approach against economic crimes.

This result is related to Aguilar (2021) where they show through Pearson's Chi-Square that it is significant, evidencing that the existence of a free transit zone on the Peruvian Ecuadorian

border influences adequate customs control. Likewise, with Castle (2021) infers that the control procedures influence the control of risk management, just as the control and control procedures influence the infringements of crimes; as well as in the control of declarations and in non-intrusive control, while Valdivia (2022) determines a relationship between customs sanctions and special regime for fast delivery shipments at Callao Air Customs.

This is based on the fact that the extraordinary control from the theoretical contribution to Bañón (2003) They are usually triggered in response to specific situations that require intensified surveillance. Such a landscape may include alerts about potential security threats, indications of fraudulent activity, changes in the geopolitical or economic environment, or the detection of unusual patterns in the trade of certain products. Through these controls, customs authorities seek to ensure that all applicable regulations and laws are complied with, protecting both the economic interests of the country and the safety of its citizens (Bañón, 2003).

While for the theory of customs control, control focuses on the identification and management of risks, thus optimizing customs resources by focusing on areas of greater risk. It uses data analytics and intelligence techniques to foresee and detect illicit activity. Risk assessment allows customs to segment cargo into low- and high-risk categories, facilitating faster processing for low-risk cargo and more rigorous inspection for high-risk cargo (Zambrano et al., 2021).

For the first specific objective, it was obtained as a result that there is influence of the ex ante evaluation on the seizures of the Callao Port Terminal, 2020-2023. That is why from the perspective of ex ante evaluation, it is oriented that because of being in constant feedback in the operational cycle of customs control, whose systematization involves promoting institutional inefficiency, where transparency in decision-making and the technical justification of extraordinary interventions.

These results are related to Sanz (2023) where they show that there is a difference between customs warehouses and free zones, which is framed in the foundation of the procedure and considers the customs warehouse. On the other hand, Llange (2021) leads to identifying the influence of risk management with the control of imports in the maritime intendancy of Callao, evidenced through the correlation coefficient of 0.968; on the other hand, 54.3% of the sample considers that the control of imports in the maritime customs intendancy of Callao is inadequate to a greater extent.

It is important to detail that the theoretical contribution of Gertler et al. (2017) reflects that ex-ante evaluation provides a rigorous and systematic framework for anticipating the results and feasibility of a project before its implementation. Through detailed analysis of contexts, alternatives, impacts, feasibility and risks, this type of assessment seeks to ensure that decisions are made with full knowledge of the facts, thus optimizing the chances of success and minimizing the associated risks.

Emphasizing that the importance of the involvement of various actors, which infers that the beneficiaries, funders, experts and other important characteristics in the evaluation process ensures that multiple perspectives are considered and the transparency and legitimacy of the project is promoted (Gertler et al., 2017).

With reference to the second specific objective, it was obtained as a result that there is influence of the completion evaluation on the seizures of the Callao Port Terminal, 2020-2023. This statistical link highlights the importance of institutionalizing completion evaluation practices as part of quality standards in control operations. These results are related to Núñez (2023), where the customs agent's knowledge of classification is important, as is the training carried out, which is transcendental for international trade operations and the risk that the importer runs for not having the occasional experience that is of an economic, administrative and criminal nature. It is also related to Morán (2023) where it is inferred that there is a positive connection between waiting time and payments in the review queue and the causes that delay the procedure, so it is necessary to implement strategies linked to public administration 4.0 to optimize the times of international arrival halls.

In this way, the result is supported by the theoretical perspective of the completion evaluation, which involves being a structured framework and supported by the systematic aspect that leads to evaluate those results, where inferred through the collection and analysis of data, the objective interpretation of the results and the effective communication of the findings, This evaluation seeks to ensure that projects meet their objectives and generate a positive impact. In addition, it promotes learning and continuous improvement, contributing to the effectiveness and efficiency of future initiatives (Gertler et al., 2017).

In relation to the third specific objective, it was obtained as a result that there is an influence of the ex-post evaluation on the seizures of the Callao Port Terminal, 2020-2023. This implies that there is a gap to institutionalize the culture of ex-post evaluation, where the entities that are responsible for port control still have a significant statistical connection that involves the need

to generate evaluations in a structured, periodic and participatory way. These results are related to Sanz (2023) where they show that there is a difference between customs warehouses and free zones, which is framed in the foundation of the procedure and considers the customs warehouse, to achieve congruence in customs procedures.

Likewise, with the results of Castle (2021), where it was evidenced that those control procedures influence the control of risk management and this allows to convey the importance of customs control in being able to stop the infractions of crimes; as well as in the control of declarations and in non-intrusive control.

In this way, supported by the theoretical contribution of Gertler et al. (2017), Ex post evaluation, it is considered that the process of determining those effects and impacts by resorting to the goals defined at the level of purpose and result, leads from the theory of evaluation if achieving the purpose requires a continuous dynamic of evaluation, which generates feedback to contribute to solving the problems detected and achieving a better allocation of resources based on the analysis of previous performance and a better allocation of resources is built solid basis for the design of effective public policies.

Reinforcing the idea of institutionalizing ex-post evaluation evidence involves generating an effort for the port control post to generate activities and strategies of constant effectiveness in future inspection actions, which allows feedback for timely decision-making, capable of carrying out future operations and allocating resources within the framework of the analysis of previous performance and marking the beginning of a new evaluation design that leads to improve the control service and be competitive in achieving the goals achieved.

## CONCLUSIONS

The investigation determined that extraordinary control has a positive effect on the seizures of the Callao Port Terminal, 2020-2023; therefore, the control actions have managed to have a relevant influence on the ability to detect and retain illicit or irregular goods at the checkpoint, evidencing the effectiveness of the control.

On the other hand, the results revealed that the ex-ante evaluation has a positive effect on the seizures of the Callao Port Terminal, 2020-2023; which allows us to infer that ex-ante evaluations contribute significantly to facilitate the development of risk profiles and the execution of optimal filters.

It is also detailed that the completion evaluation has a positive effect on the seizures of the Callao Port Terminal, 2020-2023; which allows us to infer that the importance of documenting

patterns of criminal behavior and inferring the vulnerability of the logistics chain to propose operational or regulatory adjustments generates useful knowledge for the effectiveness of seizures.

Likewise, the ex post evaluation has a positive effect on the seizures of the Callao Port Terminal, 2020-2023, which allows inferring the constant feedback to learn from the lessons learned and corrective actions to increase the effectiveness and accuracy in the detection of illegal merchandise.

Finally, it is recommended that the National Superintendence of Customs and Tax Administration (SUNAT) implement an integrated predictive control system that strengthens the ex ante evaluation, which prioritizes the early identification of customs risks. This requires new lines of investigation that involve the use of artificial intelligence and big data to anticipate smuggling patterns, in order to increase efficiency in oversight, which leads to resources being focused on cases with the greatest potential for irregularities.

## References

- Aguilar, J. (2021). Free Transit Zone: Peruvian-Ecuadorian Agreement and Border Customs Control of the Paita Customs Intendency, Year 2020 [Postgraduate Thesis, Cesar Vallejo University]. <https://repositorio.ucv.edu.pe/handle/20.500.12692/142809>
- Bañón, R. (2003). *The evaluation of action and public policies* (1.<sup>a</sup> ed., Vol. 1). Ediciones Díaz de Santos. [https://books.google.com.mx/books?hl=es&lr=&id=9QE4SRJV-HUC&oi=fnd&pg=PR15&dq=teor%C3%ADa+de+la+evaluaci%C3%B3n+de+pol%C3%ADticas+p%C3%BAblicas&ots=Mffa\\_2ZA-0&sig=dpnc13qqtHFalQ0HUjmWIYmN4ao#v=onepage&q=teor%C3%ADa%20de%20la%20evaluaci%C3%B3n%20de%20pol%C3%ADticas%20p%C3%BAblicas&f=false](https://books.google.com.mx/books?hl=es&lr=&id=9QE4SRJV-HUC&oi=fnd&pg=PR15&dq=teor%C3%ADa+de+la+evaluaci%C3%B3n+de+pol%C3%ADticas+p%C3%BAblicas&ots=Mffa_2ZA-0&sig=dpnc13qqtHFalQ0HUjmWIYmN4ao#v=onepage&q=teor%C3%ADa%20de%20la%20evaluaci%C3%B3n%20de%20pol%C3%ADticas%20p%C3%BAblicas&f=false)
- Bertranou, J. (2019). Monitoring and evaluation of public policies Models available to produce knowledge and improve the performance of public interventions. *Millcayac - Revista Digital de Ciencias Sociales*, 6(10), Article 10. <https://revistas.uncu.edu.ar/ojs3/index.php/millca-digital/article/view/1730>

- Castillo, C. A. (2021). *Inspection and control procedures and their influence on risk management, in the Customs Administration of Tacna, period 2018* [Postgraduate Thesis, Private University of Tacna]. <http://repositorio.upt.edu.pe/handle/20.500.12969/1743>
- Crivelli, S. M. V., & Niño, C. D. V. (2021). Customs participation in emerging market competitiveness. *FACE: Journal of the Faculty of Economic and Business Sciences*, 21(3), Article 3. <https://doi.org/10.24054/face.v21i3.1131>
- Finol, L. (2023). Evaluation of public policies: Comparative experiences in Latin America and Europe. *Option: Journal of Human and Social Sciences*, 100, 234-263. <https://dialnet.unirioja.es/servlet/articulo?codigo=8967849>
- Gertler, P., Martinez, Premand, P., Rawlings, L., & Vermeersch, C. (2017). *Impact assessment in practice* (p. 150). World Bank. [https://books.google.com.pe/books?hl=es&lr=&id=XTcJDgAAQBAJ&oi=fnd&pg=PT98&dq=Gertler,+P.,+Mart%C3%ADnez,+Premand,+P.,+Rawlings,+L.,+%26+Vermeersch,+C.+\(2017\).+La+evaluaci%C3%B3n+de+impacto+en+la+pr%C3%A1ctica+\(p.+150\)&ots=-EdfZDqFpc&sig=Nc3SyRz01D4cH7troBus\\_pREdw0&redir\\_esc=y#v=onepage&q&f=false](https://books.google.com.pe/books?hl=es&lr=&id=XTcJDgAAQBAJ&oi=fnd&pg=PT98&dq=Gertler,+P.,+Mart%C3%ADnez,+Premand,+P.,+Rawlings,+L.,+%26+Vermeersch,+C.+(2017).+La+evaluaci%C3%B3n+de+impacto+en+la+pr%C3%A1ctica+(p.+150)&ots=-EdfZDqFpc&sig=Nc3SyRz01D4cH7troBus_pREdw0&redir_esc=y#v=onepage&q&f=false)
- Hernández, R., Fernández, C., & Baptista, M. del P. (2023). *Research Methodology* (10.<sup>a</sup> ed., Vol. 1). McGraw-Hill. <https://virtual.cuautitlan.unam.mx/rudics/?p=2612>
- Lay, C., & Astrina, A. R. (2020). The Limits of the Multiple Institutionalization of Border Control: A Case Study of Immigration, Customs, and the Indonesian Maritime Security Agency in Batam, Indonesia. *Pacific Affairs*, 93(1), 113-134. <https://doi.org/10.5509/2020931113>
- LLange, W. (2023). Customs Control and Customs Revenue Fraud from the Perspective of Officers and Specialists in the Quartermaster of the Maritime Customs of Callao—2021 [Postgraduate Thesis, Federico Villarreal University]. [https://alicia.concytec.gob.pe/vufind/Record/RUNF\\_81cdf11ae7db878a3ebe1066a2974a03](https://alicia.concytec.gob.pe/vufind/Record/RUNF_81cdf11ae7db878a3ebe1066a2974a03)
- Morán, M. (2023). Evaluation of the management of Customs control and the optimization of waiting times in arrival halls of Guayaquil Airport [Postgraduate Thesis, Universidad Tecnológica Empresarial de Guayaquil]. <http://204.199.82.243:8080/handle/123456789/2316>

- Nuñez, A. (2023). *Factors that determine customs inspection of import operations in Mexico* [Graduate Thesis, Universidad Autónoma de Nuevo León]. <http://eprints.uanl.mx/26946/>
- Ochoa, K. (2021). *INFLUENCE OF CUSTOMS CONTROL ON THE REDUCTION OF SMUGGLING OF CONVENTIONAL GOODS IN THE PORT OF CALLAO 2019* [Graduate Thesis, Federico Villarreal University]. [https://repositorio.unfv.edu.pe/bitstream/handle/20.500.13084/5566/UNFV\\_Ochoa\\_Ttupa\\_Katerin\\_Titulo\\_Profesional\\_2021.pdf?sequence=3](https://repositorio.unfv.edu.pe/bitstream/handle/20.500.13084/5566/UNFV_Ochoa_Ttupa_Katerin_Titulo_Profesional_2021.pdf?sequence=3)
- Reyes, E. (2022). *Scientific Research Methodology* (1.<sup>a</sup> ed., Vol. 1). Page Publishing Inc. [https://books.google.com.pe/books?id=SmdxEAAAQBAJ&printsec=frontcover&hl=es&source=gbs\\_ge\\_summary\\_r&cad=0#v=onepage&q&f=false](https://books.google.com.pe/books?id=SmdxEAAAQBAJ&printsec=frontcover&hl=es&source=gbs_ge_summary_r&cad=0#v=onepage&q&f=false)
- Rincón, E. (2020). Competition and the impact of international trade on the markets of developing countries. *I*, *I*(1), 10. <https://revista.estudioidea.org/ojs/index.php/eidea/article/view/20>
- Runhovde, S. R. (2021). On the front-line: Controlling the illicit cultural heritage trade in Norway. *International Journal of Heritage Studies*, *I*(1), 50. <https://doi.org/10.1080/13527258.2021.1950028>
- Sanz, J. (2023). *Proposal for a customs declaration of attachment to a free zone* [Postgraduate Thesis, University of Murcia]. <https://dialnet.unirioja.es/servlet/tesis?codigo=314901>
- Transnational Alliance to Combat Illicit Trade. (2024). *The role of customs in the fight against illicit trade* (Analysis Report 1; p. 12). Transnational Alliance to Combat Illicit Trade. [https://www.tracit.org/uploads/1/0/2/2/102238034/americas\\_summit\\_discusion\\_background\\_paper\\_esp.pdf](https://www.tracit.org/uploads/1/0/2/2/102238034/americas_summit_discusion_background_paper_esp.pdf)
- Valdivia, Y. (2022). *Customs sanctions and the special customs regime for fast delivery shipments at the Air Customs Administration of Callao in 2019* [Postgraduate Thesis, Alas Peruanas University]. [https://repositorio.uap.edu.pe/bitstream/handle/20.500.12990/9938/Sanciones%20aduaneras\\_R%20a%20gimen%20aduanero%20especial\\_Intendencia%20de%20Aduana%20A%20rea%20del%20Callao.pdf?sequence=1&isAllowed=y](https://repositorio.uap.edu.pe/bitstream/handle/20.500.12990/9938/Sanciones%20aduaneras_R%20a%20gimen%20aduanero%20especial_Intendencia%20de%20Aduana%20A%20rea%20del%20Callao.pdf?sequence=1&isAllowed=y)
- World Trade Organization. (2023). *Annual Report 2023* (1.<sup>a</sup> ed., Vol. 1). WTO iLibrary. <https://doi.org/10.30875/9789287074348>

Zambrano, K. E., Roldán, R., & Muñoz, S. M. (2021). Behavioral Economics and Game Theory: A Comparative Analysis. *Interdisciplinary Refereed Journal Koinonia*, 6 (11 (January-June)), 216-228. <https://dialnet.unirioja.es/servlet/articulo?codigo=7968482>