



UNIVERSITY OF NATIONAL AND WORLD ECONOMY

OPINION

submitted by Prof. **Emil Asenov Atanasov, PhD**, external member of the Scientific Panel, member of the academic staff of UNWE, scientific specialty - Accounting, Control and Analysis of Economic Activities (Control), on the dissertation thesis for acquisition of the educational and scientific degree of **Doctor** in Area of Higher Education 3. Social, economic and legal studies, professional field 3.8. Economics.

Author: Ventsislav Georgiev Haladzhov

Title: "Contemporary aspects of customs intelligence and investigation within the system of customs control"

1. General review of the submitted materials

By Order No. 94 of 21 Feb. 2022 of the Rector of D. A. Tsenov Academy of Economics – Svishtov I was appointed Member of the scientific panel within a procedure for defence of a dissertation thesis entitled "Contemporary aspects of customs intelligence and investigation within the system of customs control" for acquisition of the educational and scientific degree of **Doctor** in Area of Higher Education 3. Social, economic and legal studies, professional field 3.8. Economics. The author of the dissertation thesis is Ventsislav Georgiev Haladzhov.

Ventsislav Georgiev Haladzhov submitted the following materials:

- CV,
- dissertation thesis
- author's summary of the dissertation thesis
- statement of compliance with the quantitative criteria
- list of scientific contributions
- list of publications on the dissertation topic
- list of attended scientific forums

2. Short description of the candidate's background

Ventsislav Georgiev Haladzhov was born on 24 Jan. 1974 in the town of Ruse in the family of teachers. In 1993, he graduated from the English language form of the Secondary English Language School Geo Milev in the town of Russe and became a full-time student in the Bachelor's Degree programme in International Economic Relations at D. A. Tsenov Academy of Economics – Svishtov. He graduated in 1998 from the Master's Degree programme in International Economic Relations and acquired the professional qualification of Economist – Foreign Trade Relations.

In October 1998, he won a competition for the position of Customs Officer and was employed at the GD Customs.

Since June 2021 and the last structural reform, Ventsislav Haladzhov has worked as a State Inspector in the department of Customs Operations of TD Customs – Russe.

Since 1998, Ventsislav Haladzhov has acquired many professional qualifications (mainly in the field of customs intelligence and investigation) acknowledged with various national and international certificates. He has been granted many awards and commendations for his professional performance.

2. General characteristics of the dissertation thesis

The dissertation thesis entitled “Contemporary aspects of customs intelligence and investigation within the system of customs control” comprises 202 pages. The list of references includes a total of 148 references to sources written in Cyrillic and Latin alphabets and internet sites.

Structurally, the thesis comprises an introduction, three chapters and a conclusion. Chapter One presents the essential characteristics of customs intelligence and investigation. On the grounds of a scientific review of the concepts of intelligence and investigation the author has derived his own definitions of the concepts of customs intelligence and customs investigation. The definition of the functions of these activities is used to corroborate the high degree of their importance for the effectiveness of customs control. Chapter Two also addresses the practical aspects of customs intelligence and investigation through an analysis of the views of foreign author, the legal and regulatory framework and the results of a survey conducted in the system of customs administration to determine the goals, objectives and role of customs intelligence and investigation in modern conditions and to analyse in depth their functional and organizational model. Chapter Three presents the empirical study on the topic. The results of the study are analysed in a way that allows to establish a real understanding of stakeholders about the meaning and significance of customs intelligence and investigation. As a result, the problems related to customs intelligence and investigation are outlined and proposals for their elimination are formulated. The implementation of these proposals can increase the efficiency of the activities of the customs administration both in the Republic of Bulgaria and in the European Union as a whole. The conclusion presents the main findings of the dissertation research.

3. Structure and contents of the dissertation thesis

Chapter One – “Characteristics and scope of customs intelligence and investigation”

Chapter One is theoretical. It comprises 51 standard pages and is structured in four paragraphs, which cover the first and part of the second task. The chapter reviews the essential characteristics of customs intelligence and investigation. A scientific review of the concepts of intelligence and investigation has been made and on this basis the author has derived his own definitions of the concepts of customs intelligence and customs investigation. The definition of the functions of these activities is used to corroborate the high degree of their importance for the effectiveness of customs control. Paragraph 1 (“Nature and characteristics of intelligence”) presents a historical analysis, an analysis and synthesis of the views of various authors and an analysis of the key characteristics that define the nature and characteristics of intelligence. Paragraph 2 (“Nature and characteristics of the investigation”) presents a study based on scientific analysis and synthesis of the views of our authors,

as well as the legal framework governing the investigation as one of the key components of criminal proceedings. Paragraph 3 ("Nature and characteristics of customs intelligence") analyses the general philosophy, the basic principles and objectives, as well as the nature and necessity of customs intelligence. Paragraph 4 ("Nature and characteristics of the customs investigation") presents a study conducted on the grounds of scientific analysis and synthesis of views mainly of Bulgarian authors, as well as the legal and regulatory framework governing customs investigation to formulate a definition, according to which customs investigation is a set of actions within the customs activity, which deals with the investigation of administrative violations and crimes within the customs control.

Chapter Two. "Practical and applied aspects of customs intelligence and investigation"

Chapter Two comprises 57 standard pages and is structured in three paragraphs. It analyses the practical and applied aspects of customs intelligence and investigation. The research task in this part of the dissertation is to analyse the views of foreign authors, the legal framework and the results of a survey conducted in the system of customs administration in order to specify the goals, objectives and role of customs intelligence and investigation in modern conditions and on this basis to analyse in depth its functional and organizational model. It presents an outline of the organizational and functional model of manifestation of the customs intelligence and investigation. Through a scientific analysis based on the COSO model, the functional model of customs intelligence and investigation is theoretically substantiated and the logic of its operation is clarified. Two models for organizational structuring of the customs intelligence and investigation, operating after the accession of our country to the European Union are considered. As a result of the research, the organizational aspects of the two models are outlined, which can serve as a basis for further analysis of their main advantages and disadvantages.

Paragraph 1 ("Purpose and role of customs intelligence and investigation") addresses the purpose and role of CII as an empirical basis for studying their organization and operation. Defining these two aspects of CII provides the concept for developing the functional and organizational model of CII. Paragraph 2 ("Functional aspects of customs intelligence and investigation") examines the functional model using the COSO approach to the internal control model in organizations. This approach was chosen because customs intelligence and investigation are considered a key element of the customs control system in Bulgaria. In this regard, the CII model is considered to be composed of five main components: regulatory environment; risk management; control; information and communication; and coordination and interaction. Paragraph 3 ("Organizational aspects of customs intelligence and investigation") examines the two main structural models (decentralized and centralized) of organizational development of CII after Bulgaria's accession to the EU.

Chapter Three. "Critical analysis of the model and aspects for improvement of customs intelligence and investigation"

Chapter Three comprises 50 standard pages and is structured in three paragraphs. It has both a theoretical and a practical bias and focuses on the third task of the dissertation.

Chapter Three presents the empirical study on the topic. The results of the study are analysed in a way that allows to establish a real understanding of stakeholders about the meaning and significance of customs intelligence and investigation. As a result, the problems related to customs intelligence and investigation are outlined and proposals for their elimination are formulated. The

implementation of these proposals can increase the efficiency of the activities of the customs administration both in the Republic of Bulgaria and in the European Union as a whole. The study is focused on the current state of the organizational and functional model of customs intelligence and investigation. As a result of the research, proposals for its improvement are presented. A selection and analysis of the empirical data was made. Paragraph 1 ("Critical analysis of the model of customs intelligence and investigation") states that the logic of the functioning and organization of customs intelligence and investigation, although they are justified by current legislation and influenced by international practices in the field of customs control, implies specific dependence between the elements and structures in its functional and organizational model. Paragraph 2 ("Critical analysis of the human factor in customs intelligence and investigation") presents an in-depth study on the impact and role of the human factor. Paragraph 3 ("Areas for improvement in the model of customs intelligence and investigation") puts forward possible solutions that would improve the organizational and functional model of CII.

Conclusion

The conclusion of the dissertation thesis summarizes the possibilities to modify the model of customs intelligence and investigation. Such changes in the new conditions would lead to increasing the efficiency and effectiveness of customs control in the country as a whole. The establishment of an adequate model of customs intelligence and investigation would lead to even greater opportunities to limit and prevent violations and crimes against customs and excise regimes, as well as a better protection of the interests of the state and business and the health and safety of citizens.

4. Scientific and applied contributions and feasibility of the dissertation thesis

According to the author, the scientific novelty of the results of the analysis in the dissertation thesis constitute the following scientific and applied contributions:

1. On the basis of scientific analysis and synthesis of the views of Bulgarian and foreign authors, as well as the legal and regulatory framework governing customs activities, a comprehensive understanding of the nature and content characteristics of customs intelligence and investigation is presented. These characteristics were subsequently used in the study to justify its key role and importance for the proper implementation of functions and to achieve the overall objectives of customs control.

2. Through scientific and applied analysis and synthesis, the goals, tasks and role of customs intelligence and investigation in modern conditions are specified, and on this basis, in theoretical terms, a functional model of customs intelligence and investigation is justified. From a practical point of view, this would provide concrete opportunities to gain an understanding of the overall logic of its operation as a practically feasible activity in the customs control system.

3. Based on a practical and applied analysis of the legal and regulatory framework and the results of a survey in the customs administration system, the key aspects and strengths and weaknesses of the models for organizational structuring of customs intelligence and investigation

(centralized and decentralized) that existed in our country since its accession to the European Union in 2007 are outlined.

The results of the research could be summarized in terms of the following scientific and practical contributions that could be of specific interest for the top management of the Customs Agency in terms of enhancing the CII model as:

1. Based on theoretical and practical analysis and synthesis and a review of the international experience in developing internal control systems in organizations (the COSO framework), the author has proposed a specific functional model of CII with structural components that cover the entire range of activities of its practical implementation. By adopting such a functional logic of CII, the model can serve to better understand the links and dependencies between the various intelligence and investigation activities, and on this basis measures can be taken to continuously improve their functional efficiency.

2. As a result of a comparative analysis of data from a survey conducted among CII employees of the Customs Agency the main advantages and disadvantages of the current organizational models of CII in the conditions of our country's full membership in the EU. On this basis, an intermediate (hybrid) organizational model has been proposed, which would combine the advantages of the two existing models (centralized and decentralized) and compensate for their shortcomings.

In my opinion, these contributions can be accepted as realistic. They indicate a high level of knowledge in the field and are a logical consequence of a thorough study of the problems of customs intelligence and investigation.

5. Evaluation of the publications related to the dissertation thesis

The author has submitted three publications for participation in the competition. Two of them were published in the Annual Almanac "Scientific Research of PhD students of D. A. Tsenov Academy of Economics, Svishtov" and one in the specialized magazine "Customs Chronicle" (issue 4 of 2016). All publications are related to the topic of the dissertation.

6. Evaluation of the compliance with the minimum national requirements

The author has achieved a score of 30 points, which cover the minimum national requirements provided for in the Law for Development of the Academic Staff of the Republic of Bulgaria (LDASRB) and the regulations for its implementation.

7. Author's summary

The author's summary comprises 53 standard pages. It summarizes accurately the contents and the research topics and results of the dissertation thesis.

8. Critical notes and recommendations

1. In my opinion, it would be more appropriate in the analysis of customs intelligence and investigation to consider in more depth the aspects related to the interaction and coordination in the activities with other government bodies in order to protect the public interest.

2. The proposed recommendations on areas for improvement in the model of customs intelligence and investigation should pay more attention to the development and implementation of new technologies, which are "increasingly becoming a key factors for improving the efficiency of the customs administration."

The above notes should be regarded as recommendations and do not affect the high quality of the submitted dissertation thesis.

CONCLUSION

The submitted dissertation thesis is a comprehensive, independent and original study on current and significant issues in the field of financial control.

Doctoral student Ventsislav Haladzhov has performed a significant research and analytical work, through which he demonstrates the high capacity of a researcher. As a result, he has created an original work on customs intelligence and investigation. It demonstrates significant theoretical knowledge, uses modern methodological approaches and leads to important research results that expand and enrich the existing knowledge with indisputable contributions. The dissertation fully meets the requirements of LDASRB and the Regulations for its implementation.

In conclusion, the overall evaluation of the dissertation thesis provides me with the grounds to propose to the Scientific Panel to confer to Ventsislav Georgiev Haladzhov the educational and scientific degree of "Doctor" in Economics.

28 March 2022

Submitted by: 

(Prof. Emil Asenov, PhD)