



D. A. TSENOV ACADEMY OF ECONOMICS – Svishtov
Faculty of Economic Accounting
Department of Control and Analysis of Economic Activity

**THE CHAIRPERSON
OF THE SCIENTIFIC PANEL**
appointed by Order No. 94/21.02.2022
of the Rector of D. A. Tsenov Academy of Economics – Svishtov

OPINION
**on a dissertation thesis for acquisition of the educational and scientific
degree of Doctor in the doctoral programme in Accounting, Control and
Analysis of Economic Activities (Control)**

The opinion was submitted by: Prof. Georgi Stefanov Ivanov, PhD from the Department of Control and Analysis of Economic Activity of D. A. Tsenov Academy of Economics – Svishtov, scientific specialty of Accounting, Control and Analysis of Economic Activities (Control)

Author of the dissertation thesis: Ventsislav Georgiev Haladzhov, part-time doctoral student at the Department of Control and Analysis of Economic Activity of D. A. Tsenov Academy of Economics – Svishtov

Title of the dissertation thesis: “Contemporary aspects of customs intelligence and investigation within the system of customs control”

Scientific Supervisor: Assoc. Prof. Rositsa Koleva, PhD

The opinion is submitted on the grounds of Order No. 94/21.02.2022 of the Rector of D. A. Tsenov Academy of Economics – Svishtov. It complies with the provisions of the Law for Development of the Academic Staff of the Republic of Bulgaria (LDASRB), the regulations for its implementation in D. A. Tsenov Academy of Economics – Svishtov, and the approved structure of reviews of dissertation theses for acquisition of the educational and scientific degree of Doctor in D. A. Tsenov Academy of Economics – Svishtov.

I. General review of the materials submitted for participation in the competition

1. **The dissertation thesis** entitled “Contemporary aspects of customs intelligence and investigation within the system of customs control” has a *sufficient volume* for a scientific research paper. It comprises a total of 178 standard pages over 202 hard copy pages. Structurally, the dissertation thesis comprises a title page; a table of contents; a list of abbreviations; an introduction; a main text organized in three chapters; a conclusion; a statement of originality, a list references and exhibits. The list of references contains 99 literary sources in Bulgarian and English and 42 normative documents and regulations of the EU and shows that the author as conducted a sufficient literary research on the topic.

The dissertation thesis is *structured in compliance with the requirements* and has a balanced structure. The doctoral student has used correctly the methodological tools for scientific analysis and research of the practice in the field, which allowed him to substantiate the interrelationships and dependencies in the field. The applied methodological toolbox provided him with the opportunity to subsequently test the research results which will affect the practical implementation of improving the organizational and functional structuring of customs intelligence and investigation in the customs control system in the country.

The dissertation thesis was checked for plagiarism using the StrikePlagiarism software. The percentage of matches is negligible low and the matches found are mainly to databases and legal and normative documents.

This gives me the grounds to *consider the dissertation thesis as compliant with the requirements for a dissertation thesis*.

2. **The author’s summary** on the same topic includes 56 standard pages (66 hard-copy pages.) It follows the structure, contents and research results of the dissertation thesis. It also includes a *list of the main contributions* of the dissertation thesis and a *statement of originality*.
3. The publications related to the dissertation thesis are 3 articles published in scientific journals. I assume that all of the above publications are *author’s own*.

No evidences for plagiarism have been found in the materials submitted by the author for participation in the competition and I believe that they *meet the evaluation*

requirements and allow for an objective final opinion regarding his participation in the competition.

II. Evaluation of the quality of the dissertation thesis

The volume and structure of the submitted dissertation thesis show that the author has addressed comprehensively and with a high degree of completeness the topical issues. The author has discussed the main problems related to customs intelligence and investigation in our country and has identified possibilities for their enhancement.

The author has *justified the topicality* of the issue of customs intelligence and investigation, which plays an important role not only for our national customs administration but also for the European customs system in terms of community risk management within the customs control system.

The main hypothesis is formulated correctly and corresponds to the title and thus can be proved. *The main objective and the related tasks* are formulated correctly and are achieved in terms of the overall research results.

The main conclusions are *logically linked* to the content of the individual parts of the dissertation as well as the content of the figures, tables and diagrams included in the thesis. This has enabled the doctoral student to correctly justify his conclusions as well as to propose specific solutions to improve the organizational and functional model of customs intelligence and investigation.

This gives me the grounds to *consider the dissertation thesis a complete research work which has the merits of a scientific publication on the topic.*

III. Evaluation of the scientific results

My opinion is that the doctoral student has chosen a topic related to the current aspects of customs intelligence and investigation within the system of customs control that meets the requirements for a *dissertation thesis defense*. Moreover, the issue is *topical* and essential for the performance of the customs administration.

The paper outlines *three main merits* of the scientific research:

- *First:* 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;

- **Second:** 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.;
- **Third:** Based on a critical analysis of the functional and organizational model and the state of the human resource in the CII system as well as the results of a survey conducted within the customs administration, the author has defined some of the main problems related to the operation and the organization of CII and has identified the aspect for its improvement.

Therefore, the main *hypothesis* of the dissertation that *the optimization of the model of customs intelligence and investigation in the customs control system will increase its adequacy, functional efficiency and effectiveness in relation to the new realities in the work of the Bulgarian customs administration in the context of the EU customs policies can be considered proven*, which is evident from the research conclusions and the proposals formulated by the author.

This gives me the grounds to *consider the results achieved in the dissertation thesis of scientific and applied nature*.

IV. Scientific and applied contributions of the dissertation thesis

I accept the following *scientific and applied* contributions listed in the author's summary as issues of specific interest for the specialists in the field of CII within the customs control system:

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.

I accept the *scientific and applied* contributions listed in the author's summary as issues 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.

The review of the dissertation thesis gives me the grounds to define it as a *comprehensive research work having the qualities of scientific development on the subject which achieved specific results of scientific and applied nature*. I also believe that the presented contributions are a direct result from the corroboration of the author's thesis and the achievement of the research goals and objectives.

V. Critical notes, questions and recommendations

As a member of the department in which the doctoral student conducted his studies and research, I took part in all discussions of both individual parts of and the dissertation as a whole as well as the publications submitted for the competition. In the course of the discussions, all critical remarks, weaknesses and recommendations of the

doctoral student were reflected in the dissertation and the presented publications. For this reason, I shall not make any critical notes in this review!

VI. Conclusion

The quantitative and qualitative evaluation of the dissertation thesis entitled „Contemporary Aspects of Customs Intelligence and Investigation within the System of Customs Control” provides me with the grounds to give a *positive opinion and propose to the Scientific Panel to confer to Ventsislav Haladzhov the educational and scientific degree of "Doctor" in the Area of Higher Education 3. Social, economic and legal studies, the scientific field 3.8. Economics, the doctoral programme of Accounting, Control and Analysis of Economic Activities (Control and Analysis)*“.

Svishtov,
31 March 2022

Submitted by:.....
(Prof. Georgi Ivanov, PhD)