

## OPINION

submitted by

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**Regarding:** a dissertation thesis for acquisition of the educational and scientific degree of Doctor of Philosophy from the Doctoral Programme in Accounting, Control and Analysis of Economic Activities (Control) at of D. A. Tsenov Academy of Economics – Svishtov;

**Author of the dissertation thesis:** Ventsislav Georgiev Haladzhov, D020114106;

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

**The opinion is submitted on the grounds of** participation in a scientific panel within the procedure for defence of a doctoral thesis appointed by Order No. 94/21.02.2022 of the Rector of D. A. Tsenov Academy of Economics – Svishtov.

### I. General characteristics of the dissertation thesis

The subject of the dissertation thesis are the possibilities for enhancement of the model of customs intelligence and investigation in the current conditions of operation of the customs administration. It comprises a total of 202 pages, of which the main text is 178 pages and the rest contain lists of abbreviations and references. I believe that this volume is optimal for this type of scientific research paper.

The structure of the dissertation follows a consistent and logically substantiated approach to the research topic and comprises an introduction, a main body of three chapters and a conclusion with summary of the obtained results.

The 141 cited references could be assessed as sufficient for the purposes of such a study. Some of the literary sources are in English. Due to the necessary legal changes over the activities of the Customs Agency, it is good to note that the literature used is modern and very few (only 10) references are to sources published before 2000.

### II. Evaluation of the format and contents of the dissertation thesis

The topic of the dissertation submitted for review is of markedly practical and applied character and is extremely relevant due to the fact that it is in the focus of legislators and society. It is useful for theory and practice, as it helps to outline guidelines for the proper definition and definition of customs control objects, which would lead to improved risk management and increase the effectiveness and efficiency of customs control and hence increase budget revenues.

The stated goal and tasks of the dissertation are clearly formulated and scientifically sound. Good knowledge in the researched field is demonstrated, and the dissertation is developed thoroughly and accurately.

In terms of composition, a harmonious ratio of the individual elements of the dissertation has been achieved. The style and language are suitable for scientific work, and the exhibition is logically sound. The doctoral student worked diligently and competently using an appropriate set of modern research methods, correctly described in the introduction.

The author's summary corresponds to the adopted practice for its composition and presents realistically the purpose and tasks of the research as well as the content and contributions of the dissertation while the style of its narrative facilitates the reading and better perception of the research material concerning effective customs control.

From the three independent publications cited in the dissertation it is clear that they are the result of in-depth research and presentation of the discussed problems.

I would also like to make the following critical notes:

1. The first and second chapters are dominated by descriptive style, and in a number of places in the course of the exposition the author states the prevailing opinion or the definition of a term or a concept without citing the specific source of the author's reference.

2. I believe that in the course of the whole exposition the author's position on the researched issues could be presented more categorically rather than as summaries of existing opinions.

3. An attempt could be made to link the results of the survey presented in the third chapter of the study with the existing statistics regarding the activities of the Customs Agency.

4. The list of references includes three groups of sources - literature sources, normative acts and other sources as the last group could include the reports of the various institutions used to develop the dissertation thesis.

### **III. Scientific and applied contributions of the dissertation thesis**

The author has formulated five contributions of his dissertation thesis - 3 with theoretical and 2 with applied character. Almost all contributions have both theoretical and applied nature, so they can be summarized in three main aspects:

1. The study of the nature and content characteristics of customs intelligence and investigation deserves a commendation as it allowed in the course of the discussion to specify the goals, objectives and role of customs intelligence and investigation in modern conditions. As a result, the author has justified the need for and has proposed a functional model of customs intelligence and investigation.

2. Based on a literature review, the author has conducted a practical research to outline the key aspects, strengths and weaknesses of the models for organizational structuring of customs intelligence and investigation (centralized and decentralized), which have been adopted in our country since the accession of our country to the European Union. Union in 2007.

3. A specific functional model of customs intelligence and investigation is proposed, structured by individual elements, which cover the entire range of activities related to its practical implementation. The author has presented the main advantages and disadvantages of the current organizational models of customs intelligence and investigation and has proposed an intermediate (hybrid) organizational model which combines the advantages of the current two models (centralized and decentralized) and compensates for their shortcomings.

I believe that the formulated contributions can be used by the Customs Agency to improve the efficiency of its activities.

#### **IV. Questions regarding the dissertation thesis**

I would like to ask the candidate the following questions:

1. In your opinion, how the ongoing reforms in the activities of the Customs Agency will affect customs intelligence and investigation?

2. Do you think that the main problem in the current structure of the Customs Agency is the human factor and if so, what is the essence of the problem?

#### **V. General conclusion and opinion regarding the dissertation thesis**

In summary, it can be said that the dissertation thesis entitled “Contemporary aspects of customs intelligence and investigation within the system of customs control” submitted by doctoral student Ventsislav Georgiev Haladzhov solves problems and presents results that are scientific and applied contributions of essential importance for practices and that can be considered significant for solving certain problems related to Customs Agency’s activities related to the control mainly on imports.

Based on the above, I express a firm opinion that the Scientific Panel can confidently confer the educational and scientific degree of Doctor to Ventsislav Georgiev Haladzhov.

22 March 2022  
Varna

Submitted by: **Nadya Encheva Kostova**  
/Prof. Nadya Kostova, PhD/

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