



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. 1114/14.12.2020
of the Rector of D. A. Tsenov Academy of Economics – Svishtov

R E V I E W

**of 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)**

Reviewer: Assoc. Prof. Oleg Dimov, PhD, UNWE – SOFIA, Department of
Financial Control, scientific field: Accounting, Control and Analysis of
Economic Activities (Control)

Author of the dissertation thesis: VENTSISLAV GEORGIEV HALADZHOV
– full-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

This review is submitted on the grounds of Order No. 94/14.12.2020 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.

The author was born in the town of Russe. He graduated from a secondary English language school and the Master's Degree programme in International Economic Relations of D. A. Tsenov Academy of Economics – Svishtov.

In 1998, he was employed by the Customs Agency as a Customs Officer and subsequently as a Head of Department, Head of Customs – Russe, and Deputy Head of Danube TD and is currently a State Inspector in the Department of CD of TD Customs Office – Russe.

The reviewer has not met the doctoral student in person.

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

1. Dissertation thesis

The dissertation thesis comprises 202 standard pages and is structured as an introduction, three chapters of main text, a conclusion, a statement of originality, a list of abbreviations, a list of references and three exhibits.

The *volume meets the minimum requirements* for a dissertation thesis.

The dissertation thesis is *structured in compliance with the requirements* with 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 organizational possibilities for increasing the efficiency of the customs intelligence.

The applied methodological toolbox provided him with the opportunity to subsequently test the research results and conduct a survey on the topic.

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 58 pages of word-processed text. It follows the structure, contents and research results of the dissertation thesis. It also includes a *list of the main contributions* of the author and a *statement of originality*.

3. Publications related to the dissertation thesis:

1. TOPICAL PROBLEMS OF CUSTOMS INTELLIGENCE - <http://hdl.handle.net/10610/2796> [https://dlib.univishtov.bg/handle/10610/14/2015 - 03/12/2015](https://dlib.univishtov.bg/handle/10610/14/2015-03/12/2015) - an article presented on a doctoral scientific session and a certificate for its publication in the Almanac of PhD Students, D. A. Tsenov Academy of Economics – Svishtov; APH Tsenov, Haladzhov, V.
2. CUSTOMS INTELLIGENCE – STATE, PROBLEMS AND PROSPECTS, Almanac of PhD Students, D. A. Tsenov Academy of Economics, Svishtov, Bulgaria, vol. 11(11 Year 2), pp 417-432. Ventislav Haladzhov, 2016. – an article presented on a doctoral scientific session, Certificate Haladzhov,
3. PRACTICES FOR COLLECTING AND EXCHANGE OF INFORMATION FOR THE PURPOSES OF CUSTOMS INTELLIGENCE AND INVESTIGATION IN THE CUSTOMS OF FINLAND, an article published in the Customs Chronicle journal, vol. 4/2016

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*.

The submitted concise and comprehensive plagiarism reports require expertise that the reviewer does not have and therefore will not comment.

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.

The author has *justified the topicality* of the issue in the context of the vision for the European customs.

The main hypothesis and the related tasks are formulated correctly and correspond to the title and thus can be proved and achieved.

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 a new organizational model of CII.

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

The doctoral student has listed the following scientific 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 reviewer accepts the above contributions and define them as results of *scientific and applied value.*

IV. Scientific and applied contributions of the dissertation thesis

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

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. This determines its capacity to be defended before a scientific panel.* I also believe that the presented contributions are a direct result from the corroboration of the author's thesis and research goals and objectives.

V. Critical notes, questions and recommendations

A/ Regarding the title of the thesis.

I believe that the dissertation thesis should not have been entitled "Contemporary aspects of" as it has the characteristics of a fundamental research that develops further the existing knowledge rather than addresses current issues.

B/ The author has used the COSO framework. Instead of the original term "control environment" he used the term "normative environment." The reviewer believes that these two terms refer to different concepts. What is the role of risk appetite in this environment?

C/ Customs intelligence and investigation are considered without reference to the theory of customs control, which reduces their effectiveness. The paper does not cite any concept, definition, or theory, which denotes certain omissions /lack of continuity, etc. /

D/ According to Donald Trump "Duties are great".

What is the place of customs intelligence and investigation in a geo-political aspects?

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).*

Sofia,
26 March 2022
PhD)



Reviewer:
(Assoc. Prof. Oleg Dimov,