

OPINION
on the dissertation
for the acquisition of the educational and scientific degree "Doctor"

Prepared by: Assoc. Prof. Dr. Nikolay Penev Ivanov

Trakia University – Stara Zagora, Faculty of Economics, Department of Economics; Scientific area 3. Social, economic and legal sciences; in professional field: 3.8. Economics; scientific specialty: “Accounting, control and analysis of business activity”; appointed according to the Order of the Rector of the Academy of Economics “D. A. Tsenov” – Svishtov as a member of the scientific jury.

Author of the dissertation: doctoral student Stefan Angelov Peshov

Academy of Economics "D. A. Tsenov" - Svishtov, Scientific field 3. Social, economic and legal sciences; in professional direction: 3.8. Economics; scientific specialty: "Finance, monetary circulation, credit and insurance" (Finance).

Topic of the dissertation: "Prevention of tax fraud in trade with fuels and petroleum products in Bulgaria"

I. General presentation of the dissertation work

The dissertation work submitted for evaluation by doctoral student Stefan Angelov Peshov on the topic "Prevention of tax fraud in the trade of fuels and petroleum products in Bulgaria" and scientific supervisor Assoc. Prof. Dr. Lyudmil Boyanov Krastev, is a logically connected, in-depth and up-to-date scientific research, developed in a total volume of 167 standard pages.

The main text of the dissertation includes an introduction, three chapters, a conclusion, a list of used tables, figures and a list of used literary sources. The dissertation is illustrated and contains 26 tables and 12 figures.

The research is well balanced in structural terms. The dissertation work is properly constructed, which allows the problems posed to be investigated with the necessary logical sequence.

The literature used, which was studied by the doctoral student in the research process, consists of a round number of 100 titles, in Cyrillic and Latin. The author's awareness of the topic is shown, both from Bulgarian and foreign authors. The sources correspond to the thematic focus.

II. Assessment of the form and content of the dissertation

The in-depth analysis of the dissertation allows us to conclude that research on such a topic is relevant in time.

The chosen topic is dissertable and allows us to make reasoned conclusions, proposals and formulate contributing aspects.

The subject of the dissertation research is the ways to limit and prevent tax fraud in the sector of trade in fuels and petroleum products.

The subject of the dissertation is the cases of illegal actions in tax practices in trade in fuels and petroleum products.

The research thesis, which is defended in the dissertation, is well formulated. It is related to the claim that the prevention of tax fraud in the trade in fuels and petroleum products helps to reduce the share of the shadow economy and increases the collection of tax revenues from taxation of transactions with fuels and petroleum products, which are one of the main revenue items in the state budget.

The main goal is adequate to the subject and object of the study. It is focused on the study and derivation of the tools for the prevention of tax fraud in the trade in fuels and petroleum products. The goal and objectives of the study are precisely formulated, which is a prerequisite for in-depth conclusions and recommendations. To achieve the main goal, it is necessary to implement the following specific tasks:

- to characterize the theoretical foundations of taxes, taxation and excise duty;
- to study the tools for the prevention of tax fraud in the trade in fuels and petroleum products;
- to analyze the benefits of improving the collection of taxes on transactions with fuels and petroleum products in Bulgaria.

The language and style of the presentation in the dissertation are at a good level. There are no repetitions or deviations in the presentation. The work is properly structured. There is a proportionality of its individual parts. The scientific tools and methodology are appropriate for the specific issue and allow for reasoned conclusions to be drawn.

The literary sources used are accurately cited in accordance with the requirements. No significant deviations from the norms of scientific and professional ethics have been identified.

The presented abstract, in the amount of 79 pages, fully and accurately presents the content of the dissertation. It is written in a clear, understandable and scientifically sound style, reflecting the main points in the dissertation and giving a clear idea of the achievements

of the doctoral student. However, it is impossible to omit the remark that the volume of the abstract is beyond the standard. It is not normal for the abstract, in terms of the number of pages, to be ½ of the volume of the dissertation.

The publications are tied to the dissertation, ensuring the necessary publicity of the author's achievements.

III. Scientific and applied scientific contributions of the dissertation work

The dissertation work contains the positive aspects and achievements of the author, which can be characterized as contributions to theory and practice. The author's scientific achievements stand out with originality and practical applicability:

- The role and importance of indirect tax revenues as important instruments of fiscal policy in Bulgaria have been studied. A critical analysis of the scientific literature has been carried out in the study of the tax system, which has national-economic, fiscal and social dimensions.

- It has been proven that controls to combat fraud are not effective enough and the problem is growing as the contribution to financing state activities by traders of fuel and oil products decreases and the loss must be compensated by other taxpayers, therefore, the design and creation of a new effective program for preventing fraud with fuel and oil products in Bulgaria is proposed.

IV. Critical notes, opinions, questions and recommendations

A bolder, more explicit, strong and well-argued author's presence in subsequent works would be a prerequisite for higher-quality research output.

V. General assessment of the dissertation work and conclusion

Based on the in-depth analysis of the developed dissertation work, it can be confidently stated that it is a scientific work with significant achievements. The contributing moments, scientific merits and the content of the dissertation work present the author and his results in a positive light.

The research tasks have been successfully completed, and the main goal set has been achieved. The scientific and scientific-applied contributions in the dissertation work enrich scientific knowledge and support practice.

The materials presented to me for the preparation of this opinion comply with the laws and the Regulations for its application at the Academy of Economics "D. A. Tsenov" - Svishtov.

Therefore, I allow myself, with full conviction and objectivity, to give my positive assessment and propose to the esteemed members of the Scientific Jury to award the educational and scientific degree "Doctor" in the scientific specialty "Finance, Money Circulation, Credit and Insurance" (Finance) to doctoral student Stefan Angelov Peshov.

02.06. 2026

City of Stara Zagora

Prepared the opinion:

(Assoc. Prof. Dr. Nikolay Penev)