



D. A. Tsenov Academy of Economics – Svishtov
Department of Control and Analysis of
Economic Activity

REVIEW

by Assoc. Prof. Silviya Dimitrova Kostova, PhD

in Higher Education Area 3 “Social, Legal and Economic Sciences”, Professional Field 3.8 “Economics”, Doctoral Programme “Accounting, Control and Analysis of Economic Activity” (Control)

Subject: Dissertation for the award of the educational and scientific degree “Doctor” under the doctoral programme “Accounting, Control and Analysis of Economic Activity” (Control and Analysis)

Grounds for submitting the review: participation in the scientific jury for the defence of the dissertation in accordance with Order No. 1321 of 04.12.2025 of the Rector of the D. A. Tsenov Academy of Economics - Svishtov.

Author of the dissertation: Antonia Georgieva Zheleva

Title of the dissertation: Opportunities for improving the technology of post-clearance customs control

I. General presentation of the dissertation

Antonia Georgieva Zheleva's dissertation on the topic "Opportunities for improving the technology of subsequent customs control" covers a current problem in the theory and practice of customs control. The development is oriented towards subsequent customs control as an independent object of scientific research, with emphasis on the technology of its implementation, the accompanying organizational and operational difficulties, and the possibilities for its improvement in a modern institutional and regulatory environment. The choice of the topic is well-argued in light of the dynamics of international trade, the complexity of supply chains, the growing requirements for the effectiveness of control activities, and the need for greater compliance with the European customs framework. The author has also correctly indicated certain limitations of the study. The most important thing is that the empirical part is based on Bulgarian practice; therefore, some of the conclusions should be accepted in light of this scope. It is also noted that the work does not fully consider all organizational and managerial aspects of digital transformation, but instead focuses on a general framework and concept for development. It does not reduce the value of the work, but rather outlines its real subject and boundaries.

The object of the study is subsequent customs control, and the subject is the technology for its implementation. The main goal of the work is to clarify the essential characteristics and technological features of subsequent customs control, identify problems in its implementation, and, on this basis, formulate opportunities for improvement. To achieve this goal, the author sets logically related research tasks,

including the theoretical clarification of subsequent customs control, analysis of its applied forms, study of the technology of implementation, identification of the main problems, and development of proposals for their overcoming. The defended thesis is clearly formulated and directs the research toward understanding that the unification of the technology of subsequent customs control at the national and European levels, combined with the implementation of modern digital tools, can contribute to overcoming a significant part of the challenges facing the customs control process.

In methodological terms, the dissertation work is based on an appropriate combination of scientific analysis, dialectical method, comparative analysis, descriptive analysis and correlation analysis, and specialized statistical software was used to process and interpret the empirical data.

The dissertation has a total volume of 219 pages, with 15 pages devoted to a list of sources used. The work includes a 9-page appendix that presents the survey questions from the survey conducted among employees of the Customs Agency. The total volume of the work is consistent with the nature, scope and complexity of the problem under study. The structure of the work is clear and logically consistent. It includes an introduction, an exposition in three chapters, a conclusion, sources used, a declaration of originality and reliability and an appendix. Structurally, the three chapters are relatively independent while also well-balanced and interconnected. The 122 sources were used in the study. To illustrate the exposition, the author has included 13 tables and 26 figures, through which several findings, summaries, inferences and conclusions formulated in the dissertation are presented and supported. An important element of the development is the survey conducted among economic operators and representatives of the specialized administration of the Customs Agency, which gives the study a distinct practical focus and empirical validity.

The dissertation work has a well-defined problem framework, internal logical consistency, and a desire to combine theoretical analysis with practical applicability. The development is aimed at an area of significant importance to both the customs administration and economic operators; therefore, it has the potential for scientific and practical utility.

II. Assessment of the form and content of the dissertation

The dissertation is prepared in an appropriate scientific form and meets the basic requirements for structure, logical consistency and academic style of presentation. The text is structured in a clear and understandable manner, with the individual parts being functionally linked and subordinated to the general research logic. The presentation is distinguished by a good systematization of the issues under consideration, and the transition from theoretical statements to analytical and applied aspects is carried out consistently and with arguments.

The content of the work corresponds to the formulated topic, goal, tasks and research thesis. The development seeks to fully and thoroughly clarify the essence of subsequent customs control, its technological features and the possibilities for improving the practice of its implementation. The author demonstrates good knowledge of the researched matter, the regulatory framework and the existing theoretical statements, while at the same time attempting to connect them with specific practical problems and needs of the customs administration.

A positive aspect of the work is that the substantive development covers not only a descriptive presentation of the problem, but also includes an analytical review of the existing state, highlighting the difficulties in the application of subsequent customs control and formulating guidelines for its improvement. In this sense, the content of the dissertation has not only a theoretical, but also a pronounced practical focus. The tables and figures used support the perception of the presentation and contribute to a clearer presentation of the main theses, results and summaries.

The first chapter is primarily theoretical and conceptual in nature, as it clarifies the essence, scope and place of subsequent customs control in the customs supervision system. The second chapter is aimed at studying the technology of subsequent customs control, examining its stages, organizational features and application dimensions. The third chapter has a pronounced analytical and applied nature, as it highlights existing problems and offers guidelines and opportunities for improving control activities. In this way, a good connection has been achieved between the theoretical basis, the analytical approach and the practical focus of the research. The content of the work is rich, relevant to the topic and presented in a clear, precise and accessible scientific language.

The abstract correctly and synthesized reflects the content of the dissertation work. It presents the main parameters of the research, namely the relevance of the topic, the object and subject, the goal and objectives, the research thesis, the methodological tools used, the structure of the work, as well as the important scientific and scientifically applied contributions. The abstract corresponds to the dissertation work in content and emphasis and fulfills its purpose of giving a concentrated, but sufficiently clear idea of the achieved results.

In formal terms, the work is well-structured and meets the academic requirements for this type of scientific work. The citation and reference to the sources used are in accordance with the nature of the research, and the included tables, figures and appendix support the perception and argumentation of the author's conclusions. There are no grounds for doubting the academic integrity of the author.

About the originality of the work, there are no indications of plagiarism. From the content of the work, the manner of citing the literary sources used and the overall organization of the scientific text, it can be concluded that the dissertation is an independently developed study. The presented declaration of originality and credibility further confirms the author's commitment to observing ethical standards in scientific work.

In conclusion, the form and content of the dissertation can be assessed positively. The development is comprehensive, well-organized, and substantially complies with the requirements for a dissertation for the award of the educational and scientific degree "doctor".

III. Scientific and scientific-applied contributions of the dissertation work

In the dissertation, contributions can be highlighted, primarily of a scientifically and practically applied nature. First of all, it should be noted that the author has derived and systematized the functional framework of subsequent customs control, having distinguished its specific functions and thus supplemented the theoretical characteristics of the customs control process. The classification of the types of checks carried out within the framework of subsequent customs control is also of significant importance. , based on a comparative analysis between the re-check under Art. 84 of the Customs Act and the

subsequent check under Article. 84a of the same Act. This distinction is of significant importance both for a more precise theoretical understanding of the control powers and for their correct practical application.

A clearly expressed, practically applied contribution is the development and systematization of the technology for subsequent customs control in relation to the customs value, origin, and tariff classification of goods, as well as the monitoring of approved economic operators. In this regard, the author has distinguished the individual stages of control, the methods and tools used, and the sequence of specific control actions, which gives the study distinct methodological value for customs practice. Another important point is the identification and systematization of the main problems in the technology of subsequent customs control, based on theoretical analysis and the conducted empirical study. The problems are grouped into two main areas: the organization of customs activities and the administration's operational activities, which provide a good basis for formulating practically applicable solutions. The contributions of the work should also include proposed guidelines for improving subsequent customs control technology, focusing on unifying control procedures and their digitalisation. These proposals are justified by both the study's results and current trends in the development of customs activities at the national and European levels. In this sense, the dissertation is not limited to a conclusive analysis, but also offers solutions with possible practical application for the Customs Agency and its interaction with economic operators.

In summary, the contributions stated by the author are derived from the dissertation's content and correspond to the set goal, the study's tasks, and the results obtained. They primarily have a scientific and practical focus, enriching existing research in subsequent customs control and offering useful solutions to improve control practice.

IV. Critical comments, questions and recommendations on the dissertation

Along with the undeniable merits of the dissertation work, some critical remarks can be made that do not diminish its overall positive assessment but rather serve as recommendations for the future development of the study.

1. The author has explicitly limited the analysis mainly to the subsequent customs control in import regimes, with the control in export, transit and excisable goods remaining outside the subject scope of the development. This limitation is justified, but it narrows the possibility of broader comparison and of drawing more generally valid conclusions regarding the technology of subsequent customs control in its overall normative and practical applicability.

2. The proposed guidelines for digitalization and unification of the technology of subsequent customs control. These proposals are current, promising, and well-motivated, but the organizational, resource, and normative prerequisites for their practical implementation could be developed in more detail in the dissertation. Specifically, it would be useful to examine in greater depth the implementation stages, the necessary institutional changes, the potential risks, and the mechanisms for evaluating the results of such a transformation.

In connection with the defense of the dissertation, the following questions can be asked of the doctoral student:

1. *Which of the guidelines you have proposed for the unification and digitalization of post-clearance customs control do you consider to be most applicable in the short term*

in the activities of the Customs Agency, and what specific practical problems do you expect when implementing them?

2. In your dissertation, you emphasize the need to improve the technology of post-clearance customs control. In your opinion, which indicators could be most adequately used to assess the effectiveness of this technology after the implementation of the improvements you have proposed?

V. Summary conclusion and opinion.

The dissertation submitted for review is an independent, comprehensive, and completed scientific study of a significant, current, scientifically applied problem. During development, the set goals and research tasks were fulfilled, and the thesis formulated in the introduction is confirmed by a consistently conducted theoretical analysis, empirical research, and substantiated practical conclusions. The content of the work demonstrates the ability of the doctoral student to correctly use the achievements of scientific theory and good practices in the research area, to analyze and evaluate the existing state of post-clearance customs control, to draw reasoned conclusions and to propose specific guidelines for overcoming the identified problems and for improving its technology.

From the materials submitted during the procedure, it can be concluded that Antoniya Georgieva Zheleva has a very good theoretical background, the necessary research skills, and competencies for independent scientific work. The dissertation presents results of a scientific nature that are important both for the development of research in the area under consideration and for improving the practice of post-clearance customs control.

Based on the above, I give my positive assessment of the dissertation on the topic "Possibilities for improving the technology of subsequent customs control" and express a categorical opinion that it meets the requirements for awarding the educational and scientific degree "doctor". Based on the overall positive assessment of the dissertation, the formulated contributions and the quality of the presented materials, I believe that there are the necessary grounds for the Scientific Jury to award **Antonia Georgieva Zheleva the educational and scientific degree "doctor" in the field of higher education 3. Social, economic and legal sciences, professional field 3.8. Economics, scientific specialty "Accounting, control and analysis of economic activity (control and analysis)"**.

16.03.2026

Reviewer:

(Assoc. Prof. Silviya Dimitrova Kostova, PhD)