



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 as a member of the Scientific  
Jury for the public defence of the dissertation, pursuant to Order No. 63 of 29 January  
2026 of the Rector of the D. A. Tsenov Academy of Economics – Svishtov.

**Author of the dissertation:** Boryana Rumenova Peycheva

**Title of the dissertation:** Prospects for Customs Control through of Its Digital  
Transformation

### I. General presentation of the dissertation

The dissertation on the topic "Prospects for customs control through the prism of its digital transformation" addresses a current and significant problem for theory and practice: the modernization of customs control amid increasing digitalization and heightened demands for the efficiency of public institutions. The topic focuses on the need for better organization, faster information exchange, and more reliable management of processes for the import, export, and transit of goods.

The dissertation is developed to a total of 229 pages and is structured into an introduction, three main chapters, a conclusion, and a section on the literature used and applications. The presentation includes 5 tables, 11 figures and 28 diagrams, which contribute to greater clarity and systematization of the analysis. The figures and tables used support the presentation's perspective, systematize the information, and contribute to greater clarity in the conclusions. The figures are mainly used to present conceptual models, stages, and processes of digital transformation, and the tables are used to summarize normative, functional, and analytical characteristics. They are correctly numbered, titled and adequately integrated into the text. The literature used comprises 122 sources, of which 57 are foreign and 67 are in Bulgarian. The ratio between Bulgarian and foreign literature is balanced and adequate to the research issues, demonstrating a good understanding of both the national scientific school and the leading international theoretical and applied achievements in the field of customs control and digitalization.

The object of the study is the control activities within the framework of the main

functions of customs control, and the subject is the analysis of their digitalization from a legal and technological perspective. The formulated goal is to propose possible solutions for the technological renewal of customs activities and for improving the main customs processes. The tasks set are specific, logically related and correspond to the chosen topic.

The thesis is that digitalization is a key tool for modernizing European customs so that they function more harmoniously, while simultaneously facilitating business formalities and increasing the effectiveness of controls. This thesis is clearly stated and consistently defended throughout the presentation. The methodological basis of the study includes a combination of theoretical and empirical methods. In addition to analyzing scientific and regulatory sources, the author also conducted surveys of 504 employees of the Customs Agency and 342 business representatives, which lend greater practical weight to the conclusions. It is a significant merit of the work, as it allows the problem under consideration to be assessed not only conceptually, but also through the lens of real practice. The first chapter is theoretical and clarifies the main features of digitalization in customs control. It examines the regulatory framework, the main functions of customs control and various approaches to understanding and implementing digitalization. On the positive side, the author's efforts to bring greater clarity to basic concepts and to justify the need for better coordination among customs authorities should be noted. The second chapter focuses on the technological aspects of the problem under consideration. Here, the digitalization of customs activities within the framework of fiscal, protective, and economic functions is analyzed. Particular attention is paid to opportunities for the wider use of modern digital solutions and to expected changes in the European customs environment. It gives the work a clearly expressed practical focus. The third chapter is clearly applied. Based on the research conducted, the main difficulties facing the digital transformation of customs control in Bulgaria are systematized and guidelines for overcoming them are proposed. This part of the work is valuable because it shows a desire not only to describe the problems, but also to search for realistic solutions.

Among the more significant merits of the dissertation, one can highlight the good structure, the topicality of the topic, the connection between theory and practice, and the desire to formulate useful proposals. The following points are listed as contributions: the derivation of working definitions for key concepts, the justification of a coordination function in customs control, the comparative examination of different approaches to digitalization, and the formulation of applied proposals to improve customs activities. In addition, it should be borne in mind that the author himself has correctly indicated certain limitations of the study. The most significant of these is that the empirical part is based on Bulgarian practice, which is why some of the conclusions should be accepted given 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.

In conclusion, the dissertation represents a complete, independent, and well-argued scientific study of a significant and topical issue. The development shows that the author is well-versed in the issues under consideration, can work with normative, scientific, and empirical sources, and can reach substantiated conclusions and proposals. The work has both theoretical and practical value. It contributes to a better understanding of the role of digitalization in customs control and outlines possible directions for its improvement in the context of European integration and technological development. The conclusions and

proposals made can be useful both for the academic community and for practice.

## **II. Assessment of the form and content of the dissertation**

The dissertation meets the basic requirements for volume, structure, and scientific style set for works leading to the educational and scientific degree "doctor". The presentation is clear, consistent, and well-organized, with the individual parts logically interconnected and forming a complete whole. The language is precise and academically sound, without making the main ideas and conclusions difficult to perceive.

The first chapter is essential to the dissertation's overall logic, as it establishes its theoretical and normative basis. In it, the author demonstrates a good understanding of digitalization and its application in the public sector and in customs activities. A particularly positive impression is made by the striving for a clear distinction between concepts that are closely related in meaning, which contributes to a more accurate clarification of the study's subject. The normative analysis is comprehensive, not limited to presenting current regulations, but also includes a critical examination of their limitations in relation to digital transformation. In this part, the work demonstrates strong theoretical preparation and lays a solid foundation for the following presentation.

The content of the second chapter is directed to a greater extent towards the practical side of the problem under consideration. It represents a natural continuation of the statements made in the first chapter and shows how they are reflected in real processes and technological solutions in customs control. The analysis is clearly structured and allows one to trace the extent to which the introduction of digital technologies influences individual activities. The author's objective approach, which does not present digitalization one-sidedly but takes into account both its possibilities and its limits of application, makes a good impression. In this way, the second chapter makes a significant contribution to substantiating the study's main thesis.

The third chapter gives the dissertation a complete and applied character. In it, the emphasis is placed on the current state of digitalization of customs formalities in the Republic of Bulgaria and the main difficulties facing this process. The author correctly draws attention to various groups of factors that influence the digital transformation and shows that the problem under consideration is complex. The included empirical research enhances the persuasiveness of the conclusions and their closer connection with practice. On this basis, proposals have been formulated that are logically derived and correspond to the problems considered.

Overall, the dissertation's content is well-balanced. The theoretical analysis, consideration of technological aspects and practical focus are combined in a way that allows for consistent development of the research. Each chapter fulfils a clearly defined role in achieving the set goal, and the presentation leads to reasoned conclusions and convincingly supports the defended thesis. No plagiarism has been found in the presented dissertation. The content, structure and manner of developing the topic give reason to assume that the work is the result of independent research work by the doctoral student.

The presented abstract correctly and in a synthesized form reflects the main statements, the scope of the study, the achieved results and the contributions of the dissertation. There is a clear substantive connection between the dissertation and the abstract, with the latter corresponding to the main text and presenting it objectively and accurately.

In summary, the dissertation is well structured and demonstrates the qualities of an independent scientific study. It is distinguished by a good structure, logical consistency, clarity of presentation and practical orientation, which gives grounds for a positive assessment of both its form and content.

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

The dissertation work can highlight clearly formulated scientific and applied contributions that are directly related to the study's subject, purpose, and objectives. First of all, the systematization and further development of theoretical statements related to digitalization in customs control should be noted. By distinguishing the stages of computerization, digitalization, automation, and actual digital transformation, the author brings necessary clarity to an issue of essential importance for the correct understanding of the process under consideration.

The formulation of the author's definition of "digitalization in customs control", as well as the argument for its regulatory introduction, can also be considered a significant contribution. It shows a desire not only to clarify the conceptual apparatus theoretically, but also to create a more stable basis for practical application and for greater consistency in the understanding and implementation of digital solutions in customs activities.

A significant contribution is also the in-depth analysis of the main functions of customs control - fiscal, protective, and economic, through the prism of their potential for digital transformation. In this way, the author shows not only a good knowledge of the subject, but also the ability to link theoretical statements with real processes in customs practice.

The identification of the main problems and challenges in the digitalization of customs formalities in the Republic of Bulgaria is both scientific and applied. Of particular importance here is that the conclusions are supported by empirical research, which enhances their credibility and practical value.

The contributions of the work should also include conceptual proposals for technological modernization and for optimizing customs processes for the import, export, and transit of goods. These proposals are logically derived from the conducted research and are aimed at improving practice, which gives the dissertation a clearly expressed applied focus. In summary, the indicated contributions are real, relevant to the research topic, and sufficiently significant both scientifically and practically. They provide grounds for assessing the dissertation's contribution positively.

### **IV. Critical comments, questions and recommendations on the dissertation**

The critical remarks are rather of a recommendatory nature and do not affect the overall scientific value of the work:

1. In places, the presentation is more detailed in the theoretical and normative part, which creates a certain imbalance in relation to the presentation of some practical aspects of digital transformation. A slightly stronger concentration on specific examples of the application of the studied solutions would make the analysis even more convincing.

2. In some places, the presentation could be further synthesized in order to more clearly highlight the author's contribution to the cited normative and theoretical statements.

3. The formulated proposals are logically derived and practically oriented, but some of them could be further specified in terms of the implementation mechanism, the sequence of application and the expected effects. This would facilitate their use in practice to an even greater extent.

The indicated remarks are of a recommendatory nature and do not reduce the overall merits of the dissertation work, which should be positively assessed as an independent, in-depth and practically significant scientific study.

Questions for the doctoral student:

1. *What do you think are the most significant obstacles to the full digitalization of customs control in Bulgaria and which of them should be overcome with the highest priority?*

2. *To what extent can digital transformation increase the efficiency of customs control without underestimating the role of the human factor in the control and decision-making process?*

## **V. Summary conclusion and opinion.**

The dissertation submitted for review on the topic "Prospects for Customs Control through the prism of its digital transformation" represents a comprehensive, complete and independent scientific study on a current and significant problem. The work has fulfilled the set goals and objectives, and the thesis formulated in the introduction is consistently argued and convincingly defended.

The dissertation candidate demonstrates very good theoretical preparation, in-depth knowledge of the regulatory framework, as well as the ability to analyze existing problems, draw substantiated conclusions and formulate practically oriented proposals. A positive assessment also deserves the fact that the study is not limited only to theoretical and normative analysis, but is also supported by its own empirical study, which enhances its practical value.

From the content of the work and the materials submitted during the procedure, it can be concluded that **Boryana Rumeno** **Pe** **cheva** possesses the necessary knowledge, skills and research competencies to conduct independent scientific research. The achieved results have significant scientific and applied significance and contribute to a better understanding of the processes related to the digitalization of customs control, as well as to the delineation of possible directions for its improvement.

*Based on the overall positive assessment of the dissertation work, the formulated contributions and the quality of the presented materials, I believe that there are the necessary grounds for the Scientific Jury to award **Boryana Rumeno** **Pe** **cheva** 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)