

автоматизирани контролни процедури. В известен смисъл би могло да се приеме, че това поражда противоречие с мненията на анкетиранията лица по отношение на степента на дигитализация. Ниското ниво на дигитализация на процесите в последващия митнически контрол е отчетено и в доклад на ЕК от 2024 г., но от формулираното обобщение се остава с впечатление за „пълно отсъствие“ на дигитализация.

Изрично следва да отбележа, че направените бележки имат препоръчителен характер и не поставят под съмнение постиженията на докторанта.

Във връзка с дисертационния труд си позволявам да задам следния въпрос към Антония Желева:

Разкриването на измами е част от приложното поле на последващия митнически контрол. Практиката показва постоянно обновяване на моделите и механизмите на измамно поведение. Предвид динамично променящата се технологична и бизнес среда, измамите търпят непрекъснати трансформации и тяхното разкриване изисква специфична професионална подготовка от страна на проверяващите митнически органи. В тази връзка счита ли докторантът, че митническите служители имат достатъчна компетентност за постигане на висока ефективност в борбата с измамите?

#### **V. Обобщено заключение и становище**

Рецензираният дисертационен труд представлява самостоятелно и завършено научно изследване. Изпълнени са поставената цел и задачи и е потвърдена формулираната в увода изследователска теза. Съдържанието на разработката показва уменията на дисертанта да използва постиженията на теорията и практиката, на база практическо проучване да анализира, констатира, оценява, да прави изводи и заключения, да предлага конкретни насоки за преодоляване на проблемите пред последващия митнически контрол и възможности за усъвършенстване на неговата технология.

От всички материали и документи, участващи в процедурата за защита може да се заключи, че Антония Желева има високо равнище на теоретична подготовка, умения и компетентности.

В резултат на направените оценки на научните достойнства на дисертационния труд „Възможности за усъвършенстване на технологията на последващия митнически контрол“ може да се твърди, че в него се съдържат резултати, представляващи научно-приложни приноси.

*В заключение, в резултат на горепосочените оценки изразявам категорично мнение, че Научното жури може да присъди образователната и научната степен „доктор“ на Антония Георгиева Желева в област на висше образование 3. Социални, стопански и правни науки; Професионално направление 3.8. Икономика; научна специалност „Счетоводна отчетност, контрол и анализ на стопанската дейност (контрол и анализ)“*

Дата: 06.03.2026 г.

Рецензент:

(проф. д-р Надя Костова)

## REVIEW

**Reviewer: Prof. Dr. NADYA ENCHEVA KOSTOVA,**  
Scientific field 05.02.07: "Accounting, Control and Analysis of Economic Activity" –  
University of Economics – Varna

**Re: dissertation for the award of the educational and scientific degree of "Doctor" in the doctoral programme "Accounting, Control and Analysis of Economic Activity" (control and analysis)**

**Reason 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 - Svishov.

**Author of the dissertation: Antonia Georgieva Zheleva**

**Thesis topic: "Opportunities for improving the technology of post-clearance customs control"**

### I. General presentation of the dissertation

The topic of the dissertation can be defined as extremely relevant, since in the context of increased trade globalisation and growing dynamics of international economic relations, the role of customs control is becoming increasingly important for ensuring legality, the fiscal interests of the state, as well as the security and safety of society. In this context, the improvement of post-clearance customs control technology is a prerequisite for increasing its effectiveness and efficiency.

The dissertation is 219 pages long, including a 15-page list of sources used. The dissertation contains a 9-page appendix, which lists the questions used in the survey conducted among employees of the Customs Agency. The volume of the dissertation is commensurate with the specificity and breadth of the topic under study.

The thesis is well structured, consisting of an introduction, three chapters, a conclusion, a list of sources used, a declaration of originality and authenticity, and an appendix. In terms of structure, the three chapters are relatively independent and balanced.

A total of 122 sources have been used. For better illustration of the presentation, 13 tables and 26 figures have been created, which illustrate the numerous findings, summaries, conclusions and conclusions reached by the author.

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

The subject, purpose and objectives of the dissertation are clearly formulated, and its research thesis is defined.

The object of the study is post-clearance customs control and its role in limiting the risk of fraud.

The subject of the research in the dissertation is the technology of performing post-clearance customs control in the context of its role as an essential element of the overall customs control system.

The main thesis of the dissertation is that the harmonisation of the technology of post-clearance customs control at national and European level, as well as the

application of modern digital tools in this process, will contribute to overcoming a significant part of the existing challenges to the customs control process.

The methodological tools of the study include: scientific analysis, dialectical method, comparative, descriptive and correlation analysis. To ensure the statistical reliability of the data, Cramér's V coefficient has been applied. It can be said that the methods used are appropriate to the formulated object, subject, goal and tasks of the dissertation.

Doctoral student Antonia Zheleva demonstrates in-depth knowledge of the essence of post-clearance customs control as one of the main forms of control aimed at ensuring the correct application of customs regimes and procedures and compliance with customs legislation. Within the framework of the dissertation research, the functions of post-clearance customs control, the specific forms of its implementation, as well as the stages of the process of its implementation are identified, analysed and substantiated.

The dissertation examines the technology of post-clearance customs control and, on this basis, identifies certain problems in the implementation of control measures. To examine the key issues, PhD student Antonia Zheleva conducted a practical study, identifying problems that can be divided into two groups: those arising from the organisation of customs activities and those arising from the activities of the customs administration itself. Guidelines and opportunities for their reduction have been proposed with a view to improving and perfecting customs control technology.

The dissertation presents observations and conclusions made because of targeted and accurate processing of the available information, including through analysis of the results of the survey conducted. Indicators obtained because of appropriate statistical processing of the available information, analysis and assessment of dependencies that could be defined as adequate, given the nature of the source data and the objectives and tasks set, are presented.

In several places, the author's own definition is formulated, and his opinion is expressed, which testifies to scientific independence and critical analysis of the views on this aspect of subsequent control in customs activities. The presentation also demonstrates the ability to summarise key aspects and draw conclusions on several issues concerning customs control.

In summary, it can be said that the research approach applied has been selected in accordance with the specifics of the subject matter under study, and the material is presented clearly with the necessary motivation and reasoning.

I consider that the dissertation is written in clear and accessible language, demonstrating knowledge of the regulatory framework. The work is written in an appropriate academic style. The presentation is logically consistent and without any identified repetitions.

In my opinion, there is no evidence of plagiarism, unethical citation of other authors' works, use of identical texts in different works, or other violations of scientific ethics. This is also declared by the doctoral student in a statement of originality and authenticity.

The abstract consistently and clearly reflects the content of the dissertation, focusing on the key aspects of the research. The abstract also includes a summary of the scientific contributions, a list of the doctoral student's publications, and a summary of the fulfilment of the minimum national requirements under the PPZRASRB.

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

The summary of the scientific contributions of the dissertation prepared by doctoral student Antonia Zheleva lists a total of four contributions, divided into two

groups: contributions of a scientific-applied nature and contributions of a practical-applied nature. They correspond to the content of the study and the results achieved by the research. I believe that, as formulated, these contributions could be considered achievements in the author's scientific work, as they would be useful in the work of the customs administration in improving the technology of post-clearance customs control and establishing good and effective practices in control activities.

On the topic of the dissertation, the doctoral student has participated in a collective study, one article and two independent reports published in scientific journals. All publications are related to customs activities and customs control, from which it can be concluded that the doctoral student's scientific work on customs control issues is consistent.

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

As critical comments and recommendations, I would note the following:

1. As mentioned above, the introduction formulates the main thesis of the dissertation, namely that the harmonisation of post-clearance customs control technology at national and European level, as well as the application of modern digital tools in this process, will help to overcome a significant part of the existing challenges to the customs control process. In my opinion, it would be difficult to achieve harmonisation of the technology of post-clearance customs control. Rather, harmonisation and standardisation of approaches to it should be sought.

2. The first point 1.1. of the first chapter, "Nature and legal framework of post-clearance customs control", contains several authors' opinions on the nature of this control, but ultimately there is no summary of its characteristics (regardless of the author's definition on p. 23). This is practically done in another point 1.3., but judging by its title, the emphasis should be on the functions of post-clearance customs control rather than its essence. At the same time, in section 1.1. in chapter one of the dissertation, its legal framework is very briefly covered (in a volume of 3 pages – pp. 20-22).

3. In Chapter 2 (section 2.2), when discussing the technology of post-clearance customs control, accounting codes are used. I believe that in the absence of a mandatory national chart of accounts, it is appropriate to indicate only their approximate names.

4. In the third chapter, the doctoral student identifies problems that have a direct impact on the technology of post-clearance customs control, and one of the conclusions he draws is related to the "lack" of digitised and automated control procedures. In a sense, this could be seen as contradicting the opinions of the respondents regarding the degree of digitisation. The low level of digitisation of processes in post-clearance customs control was also noted in a 2024 EC report, but the summary gives the impression of a "complete absence" of digitisation.

I should expressly note that these comments are of a recommendatory nature and do not call into question the achievements of the doctoral student.

In connection with the dissertation, I would like to ask Antonia Zheleva the following question:

The detection of fraud is part of the scope of post-clearance customs control. Practice shows that models and mechanisms of fraudulent behaviour are constantly evolving. Given the dynamically changing technological and business environment, fraud is constantly evolving and its detection requires specific professional training on the part of the customs authorities. In this regard, does the doctoral student consider

that customs officials have sufficient competence to achieve high efficiency in the fight against fraud?

## V. Summary conclusion and opinion

The reviewed dissertation represents an independent and complete scientific study. The set goal and tasks have been fulfilled and the research thesis formulated in the introduction has been confirmed. The content of the study demonstrates the author's ability to use the achievements of theory and practice, to analyse, observe, evaluate, draw conclusions and make recommendations based on practical research, and to propose specific guidelines for overcoming the problems facing subsequent customs control and opportunities for improving its technology.

From all the materials and documents involved in the defence procedure, it can be concluded that Antonia Zheleva has a high level of theoretical training, skills and competences.

As a result of the assessments made of the scientific merits of the dissertation "*Opportunities for improving the technology of post-clearance customs control*", it can be argued that it contains results that represent scientific and applied contributions.

*In conclusion, because of the above assessments, I express my firm opinion that the Scientific Jury may award Antonia Georgieva Zheleva the educational and scientific degree of "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)".*

Date: 06.03.2026

Reviewer:

(Prof. Dr. ~~N~~adia Kostova)