

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. 63 of 29 January 2026 of the Rector of the D. A. Tsenov Academy of Economics – Svishtov.

Author of the dissertation: Boryana Rumenoa Peycheva

Thesis topic: "Prospects for customs control through the prism of its digital transformation"

I. General presentation of the dissertation

In the context of increasingly intensive international trade, the topic of the dissertation can be defined not only as topical, but also as a priority at the current stage of development, given the importance of customs control and the key role of the digitisation of customs activities.

The dissertation has a total volume of 229 pages, of which 211 pages are the main text, 9 pages are a list of references, and there are 2 separate appendices of 9 pages. The volume is divided into sections corresponding to the complexity and breadth of the research. The content is made easier to understand using 28 diagrams, 11 figures and 5 tables, which visualise the author's analyses, summaries and conclusions.

I consider the structure of the dissertation, divided into an introduction, three chapters and a conclusion, to be appropriate. Various normative and literary sources have been used, which are not numbered, but I count 122 such sources.

II. Assessment of the form and content of the dissertation

The object of the study is the control activities within the framework of three of the functions of customs control. The subject of the study is related to determining and analysing the current digitisation of control activities from a legal and technological point of view based on a process and system approach.

The aim of the dissertation is ambitious as it is based on the results of research into digital transformation, which serves as a basis for possible solutions for the modernisation of customs activities and the optimisation of key customs processes. Four tasks have been identified to achieve this aim.

In my opinion, the research thesis is appropriately formulated in accordance with the set goal and tasks. The thesis of the dissertation emphasises digitisation as a key means of modernising European customs in terms of their functioning as a

comprehensive mechanism, which would help to reduce errors, simplify customs formalities and improve the exchange of information between all participating entities.

Scientific-theoretical and empirical methods appropriate to the object, subject, aim and tasks of the dissertation were used to carry out the research.

In summary, it can be said that the research approach used corresponds to the specifics of the issue under consideration. In my opinion, the dissertation achieves a clear and accessible scientific expression. There is a logical connection between the individual parts, without repetition. The study presents results obtained through consistent and objective processing of the empirical material from the author's research.

The dissertation demonstrates an analytical approach and precision in the development of the topic, and the presentation is logically consistent and well-argued.

The first chapter of the thesis examines and compares definitions of the concept of "digitisation" proposed by various authors. Doctoral student Boryana Peycheva demonstrates her ability to identify the significant aspects of the issue and make generalisations, because of which she arrives at a comprehensive definition of "digitisation in customs control". Her endeavour to include the definition in the Union Customs Code is commendable. The doctoral student also presents the existing regulatory framework governing digital transformation in customs control activities at international, European and national level.

The dissertation provides an in-depth analysis of the functional framework of digitisation in customs control, traces the development and organisation of this process at national and EU level, and summarises the author's observations and draws important conclusions. Two approaches to digitisation in the customs control process are examined in detail. Through comparative analysis, the author presents his understanding of the advantages and disadvantages of the systemic and process-based approaches and his vision for their combined use with a view to effectively optimising the customs control system and customs processes.

In the second chapter, doctoral student Boryana Peycheva examines the degree of digitisation and emphasises the need for digital transformation of customs activities within the scope of the fiscal, protective and economic functions of customs control, outlining the potential benefits of digitisation and its contribution to the overall optimisation of customs activities. The doctoral student proposes prospects for future digital development through the implementation of activities justified within the framework of the New European Customs Reform, which could contribute to the achievement of this goal.

In the third chapter, following the views of Customs Agency employees and business representatives – economic operators in Bulgaria in a survey, the doctoral student identifies the main challenges facing digitisation in customs control in Bulgaria, as well as several positive aspects. The author's personal attitude is reflected in the interpretation of the empirical data and the formulation of the relevant conclusions from their analysis. The sequence of the presentation leads to the justification of specific measures in which digitisation is identified as a key tool for overcoming the problems mentioned and for optimising the processes in customs control activities relevant to all interested parties.

Regarding the overall presentation, I find no evidence of plagiarism, unauthorised use of third-party copyrighted material, text duplication or other ethical inconsistencies. This is also declared by the doctoral student in the attached declaration of originality and authenticity.

The abstract presents a concise and coherent summary of the main content of the dissertation, highlighting its key points. The abstract also includes a reference to

the scientific contributions, a list of the doctoral student's publications related to the topic of the dissertation, and a reference to the fulfilment of the minimum national requirements in accordance with the PPZRASRB.

III. Scientific and applied scientific contributions of the dissertation

The summary of scientific contributions presented by doctoral student Boryana Peycheva contains five contributions, structured in two directions: contributions of a scientific-applied nature and contributions of a practical-applied nature. They correspond to the issues discussed and the research results obtained.

In my opinion, these contributions could assist the customs administration in the process of digitising customs control through the prism of a systematic and process-based approach. This includes the doctoral student's proposal to build a digital model for automated research into the financial culture and business model of economic operators. The main challenges to the digitisation of customs control have been systematised and proposals have been made to overcome them, which, in my humble opinion, indicates that these contributions represent real scientific achievements by the author.

On the topic of the dissertation, Boryana Peycheva has made 5 publications, including participation in a collective authorship of one study, two articles and two reports included in scientific publications. The topics of the published works indicate a clear focus of the doctoral student's scientific interests on the challenges facing customs control, with a particular focus on the digital prospects for its development in view of its importance for preventing fraudulent activities and carrying out effective control activities.

IV. Critical comments, questions and recommendations on the dissertation

I would like to draw attention to the following points:

1. The table of contents on page 2 highlights only the main points of the three chapters of the dissertation. However, the text itself uses a large number of sub-points that are not listed in the table of contents, perhaps because some of them are too insignificant in volume.

2. Acts from the current legal framework concerning customs control are cited, without specifying the current date of the regulatory documents used.

3. I find it somewhat unclear why the subject of the study is defined solely on the basis of the three functions of control activities – fiscal, protective and economic – while the presentation also includes the information and coordination functions.

4. I believe that when analysing the financial stability of economic indicators, specific criteria and indicators for assessing this stability should have been proposed.

I would like to emphasise that the above comments are constructive and recommendatory in nature and do not call into question the quality of the work performed.

Based on the dissertation presented, I would like to ask the following questions:

1. In summary, what are the main risks associated with the digitisation of customs control (cybersecurity, technological dependence, etc.)?

2. What regulatory changes are needed to realise the full potential of digital customs control?

V. Summary conclusion and opinion

The dissertation submitted for review can be described as a comprehensive and independent scientific study. The set objectives and tasks have been achieved, and the author's thesis formulated in the introduction has been confirmed.

The content of the thesis demonstrates the author's ability to draw on regulatory provisions, achievements in theory and practice, and his own empirical research to identify, analyse, make generalisations and conclusions, and propose possible solutions to the main problems identified in the digitisation of customs control.

From the materials and documents presented during the defence procedure, it can be concluded that Boryana Peycheva has a high level of theoretical training, as well as the necessary skills and competences.

Given the assessment of the scientific achievements contained in the dissertation "Prospects for customs control through the prism of its digital transformation", it can be concluded that the research has results of significant scientific and practical importance.

In conclusion, as a result of the above assessments, I strongly believe that the Scientific Jury may award the educational and scientific degree of "Doctor" to Boryana Rumenova Peycheva 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: 09.03.2026
(Prof. Dr. Nadya Kostova)

Reviewer: