

To the Head of the Department  
"Control and Analysis of Economic Activity"  
D. A. Tsenov Academy of Economics – Svishtov

## REVIEW

**From:** Assoc. Prof. Rositsa Koleva, PhD  
D. A. Tsenov Academy of Economics – Svishtov  
Department of "Control and Analysis of Economic Activity"  
Scientific specialty "Accounting, Control and Analysis of Economic Activity"

**Subject:** Doctoral dissertation for awarding the educational and scientific degree "Doctor" in the doctoral program "Accounting, Control and Analysis of Economic Activity (Control)" at D. A. Tsenov Academy of Economics – Svishtov

**Basis for presenting the review:** Participation in the scientific jury for the defense of the doctoral dissertation, pursuant to Order No. 1321/03.12.2025 г. of Assoc. Prof. Marin Marinov, Rector of the Academy

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

**Title of the dissertation:** *Opportunities for Improving the Technology of Post-Clearance Customs Control*

**Academic supervisor:** Assoc. Prof. Momchil Antov, PhD

### 1. Information about the doctoral candidate

The doctoral candidate is enrolled in the PhD programme Accounting, Control and Analysis of Business Activity (Control and Analysis) at the Department of Control and Analysis of Business Activity, Faculty of Accounting, D. A. Tsenov Academy of Economics, pursuant to Order No. 1034/23 November 2022 issued by the Rector of the Academy.

Doctoral candidate Antonia Zheleva obtained her higher education degree in Economic and Financial Control in 2012 and a Master's degree in Currency, Customs and Tax Control in 2014 at the D. A. Tsenov Academy of Economics, Svishtov.

The professional experience of doctoral candidate A. Zheleva is related to control activities. Since 2013, she has been employed as a Senior Inspector at the Territorial Directorate Customs Office Ruse.

She has proficiency in written and spoken English.

## **2. General characteristics of the presented dissertation**

The dissertation comprises 219 pages of computer-typed text and is structured as follows: an introduction; a main body consisting of three chapters, including 13 tables and 26 figures; a conclusion; a list of references; and appendices.

The introduction of the dissertation substantiates the relevance and significance of the topic, the subject matter, the object, the aim and the tasks deriving therefrom, as well as the methodology, approaches, and limitations of the research. The thesis is defined that the harmonisation of the technology of post-clearance customs control at national and European level, together with the implementation of modern digital tools in its application, will contribute to overcoming a substantial part of the challenges facing the customs control process. Four research tasks are formulated, which specify the aim of the dissertation.

The three chapters consecutively examine the theoretical, technological, and applied aspects of post-clearance customs control. In the conclusion, the author presents in a summarised form the main results of the comprehensive research conducted. This structure of the dissertation ensures coherence and depth of the respective parts in the course of substantiating the specific substantive characteristics of one or another hypothesis, model, approach, judgement, recommendations for managerial practice, etc.

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### **3. Evaluation of the scientific and applied results**

The dissertation contains a scientific study and analysis of the practice of post-clearance customs control. The doctoral candidate's research achievements, in both scientific and applied terms, can be systematically presented in the following several areas:

*First*, the study focuses on the theoretical and conceptual characteristics of post-clearance customs control and its applied forms.

*Second*, the technology of post-clearance customs control is examined.

*Third*, a new conceptual understanding is developed, with specific steps and an approach for identifying and assessing the main problems in the technology of post-clearance customs control.

*Fourth*, specific problems are identified and proposals for overcoming them are substantiated, as well as opportunities for improving the technology of post-clearance customs control are outlined.

Based on the results of the studies, assessments, and the analysis conducted, the doctoral candidate succeeds in proving the validity of the thesis.

The dissertation represents a completed research study with specific scientific-theoretical and applied results, confirmed through the approbation of a reasoned set of research tools, which demonstrates that the doctoral candidate possesses an adequate level of specialised knowledge in the thematic field. This knowledge underlies the choice of the dissertation topic and the research methodology, the understanding and application of a pragmatic approach to proving the doctoral thesis, and the fulfilment of the objectives and tasks of the study.

### **4. Evaluation of scientific and applied contributions**

The author of the dissertation has identified four contributions. These contributions are related to the enrichment of knowledge through addressing an important scientific problem, namely that the implementation of digital tools and the harmonisation of the technology of post-clearance customs control at national and European level will lead to its improvement and will contribute to overcoming the challenges facing the customs control process.

I consider the Statement of Contributions presented in the abstract to be realistic and objectively reflecting the research results. In my opinion, the leading contribution relates to the systematised identification of specific problems in the technology of post-clearance customs control, outlined on the basis of the conducted practical research. These problems stem from the organisation of customs activities and from the operational activities within the customs administration. The proposed opportunities for their reduction are aimed at supporting the customs administration in overcoming the challenges facing post-clearance customs control, fully in line with the stated thesis related to finding solutions for the harmonisation of the technology of post-clearance customs control at national and European level.

#### **5. Evaluation of the dissertation-related publications**

In support of the dissertation, four scientific publications have been presented. I consider that they accurately reflect the author's scientific potential and contribute to the dissemination of the doctoral candidate's research achievements within the academic and professional community.

#### **6. Evaluation of the abstract**

The abstract is of sufficient length, comprising 36 pages, and structurally and conceptually reproduces the dissertation. Its content objectively presents the aim, tasks, research thesis, author's contributions, the practical significance of the derived scientific results, and the substantiated proposals made in the conducted research.

#### **7. Critical remarks, recommendations and questions**

I have no critical remarks or recommendations regarding the dissertation, as during the discussion of the work at the primary unit, the remarks and recommendations I provided were taken into account.

#### **8. Conclusion**

The dissertation complies with the requirements of the Act on the Development of the Academic Staff in the Republic of Bulgaria and its Implementing Regulations. Taking into account the relevance and significance of the conducted scientific research, the defined scientific and applied results, and the specific proposals made for managerial practice, I give a positive evaluation of the dissertation and a positive conclusion in favour of awarding the educational and scientific degree "Doctor" in Economics to doctoral candidate Antonia Georgieva Zheleva in professional field 3.8. Economics,

PhD programme *Accounting, Control and Analysis of Business Activity*  
(*Control and Analysis*).

19 January 2026  
Sofia

Signature: .....  
(Assoc. Prof. Rositsa Koleva, PhD)