

**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"

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

Basis for the review: Participation in the scientific jury for the defense of the doctoral dissertation, pursuant to Order No. 63/29.01.2026 г. of Assoc. Prof. Marin Marinov, Rector of the Academy

Author of the dissertation: *Boryana Rumenova Peycheva*

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

Academic supervisor: Assoc. Prof. Momchil Antov, PhD

1. Information about the doctoral candidate

Boryana Rumenova Peycheva possesses a solid and multifaceted academic background that serves as a strong foundation for her dissertation research. She earned a Bachelor's degree in "Business Management" from the University of Economics – Varna (2006) and a Master's degree in "Psychology" from Veliko Tarnovo University (2009). Particularly relevant to the dissertation is her second Master's degree in "Currency, Tax and Customs Control," obtained from the D. A. Tsenov Academy of Economics – Svishtov in 2021.

Her professional experience spans over 15 years across various economic sectors. Between 2007 and 2017, she held expert positions in the financial sector at ProCredit Bank and DSK Bank, specializing in credit analysis and micro-business client services. Since 2017, her career has focused on manufacturing, administration, and foreign trade at Nyamuno Banga Ltd. In her current role as a

"Logistics Specialist/Invoicer" (since 2020), she manages forwarding operations, export documentation, and operational reporting. This practical engagement with customs formalities and supply chains allows her to examine the research topic through both a theoretical and a practical lens.

She was enrolled as a PhD student in an independent form of study in 2022. She demonstrates high linguistic proficiency (C1 level in English, with working knowledge of German and Russian) and excellent digital competence, which is critical given her focus on digital transformation. Her analytical skills and initiative are reflected in the depth and quality of her work.

2. General presentation of the dissertation

The dissertation comprises 229 pages and is structured into an introduction, three chapters, a conclusion, a bibliography, and appendices.

The work includes 28 diagrams, 11 figures, and 5 tables, with a bibliography of 122 sources, including normative acts and international conventions.

The topic's relevance is clear, as digitalization is a primary driver of socio-economic transformation and is central to the New European Customs Reform.

The author successfully argues for a transition from a process-based to a systemic approach in customs control to enhance efficiency and facilitate legal trade.

3. Assessment of the form and content of the dissertation

The dissertation is characterized by logical consistency and completeness.

Chapter One establishes the theoretical framework, defining "digitalization" within customs control and analyzing national and European regulatory frameworks.

Chapter Two is practical and applied, examining digitalization through the fiscal, protective, and economic functions of customs control.

Chapter Three presents the results of a large-scale empirical study involving a survey of 504 Bulgarian Customs Agency employees and 342 business representatives.

The methodology, involving theoretical synthesis and comparative/statistical analysis, is well-suited to the research objectives.

4. Scientific and Practical-Applied Contributions

The primary contributions of the work include:

1. Theoretical derivation of definitions for "digitalization in customs control," the "customs control system," and the "systemic approach in customs control".

2. Justification of a coordination function as essential for a unified European customs system and the implementation of the "Single Window" concept.

3. Proposal of a digital model for the automated assessment of the financial culture and business models of economic operators using a systemic approach.

4. Systematization of digitalization challenges, such as inter-agency communication issues and the developmental gap between business and administration.

5. Critical Remarks, Questions, and Recommendations

While the study is profound, some observations can be made:

- the author acknowledges the territorial limitation of the empirical research to Bulgaria; future studies should seek comparative analysis with other EU Member States for broader validation]

- given the long implementation horizon of the New Customs Reform (until 2038), it would be beneficial to further discuss the risk of technological obsolescence for currently proposed solutions.

Question: How would a refusal by economic operators to grant direct access to their ERP systems impact the effectiveness of the proposed automated business model assessment?

6. Summary Conclusion and Opinion

Boryana Rumenova Peycheva's dissertation is a significant, complete, and timely study. The author demonstrates deep theoretical knowledge and the ability to conduct complex empirical research. The contributions are original and directly relevant to modernizing customs administration.

The candidate has published 5 related works, meeting national requirements.

Based on the above, I provide a positive evaluation and recommend that the scientific jury award Boryana Rumenova Peycheva the educational and scientific degree "Doctor" in the specialty "Accounting, Control and Analysis of Economic Activity (Control and Analysis)".

February 12, 2026
Sofia

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