

## OPINION

by

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Regarding: a 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)" at D. A. Tsenov Academy of Economics - Svishtov.

Grounds for presenting the review: participation in the composition of the scientific jury for the  
defence of the dissertation in accordance with Order No. 63/29.01.2026  
of the Rector of D. A. Tsenov Academy of Economics - Svishtov.

Author of the dissertation: Boryana Rumeno Peycheva

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

### I. General presentation of the dissertation

The dissertation is 229 pages long and includes an introduction, three chapters, a conclusion, a list of used literature (122 sources) and appendices. The main text is structured logically and consistently, with each chapter divided into separate paragraphs corresponding to the set research tasks.

The topic is relevant and significant. Digitalisation is presented as a key factor for the transformation of socio-economic processes, including in the field of international trade and customs control. Under conditions of increasing volumes and diversity of goods, as well as a dynamic geopolitical environment, the need for modernisation and automation of customs activities is convincingly substantiated.

The object of research is the control activities within the fiscal, protective and economic function of customs control, and the subject is their digitalisation from a legal and technological perspective through the system and process approach.

The aim of the dissertation is to propose solutions for technological modernisation of customs and optimisation of the main customs processes (import, export and transit) through the study of the digital transformation of customs control. The set tasks are clearly formulated and consistently implemented.

I have the following questions to the candidate:

1. In the dissertation you substantiate the joint application of the system and process approach in customs control. Could you specify in which practical situations (for example within the fiscal, protective or economic function) one approach has leading importance and according to which criteria the transition from system to process analysis should be assessed?
2. In the research you propose the establishment of a single European customs information system (EU Data Hub) and a strengthened coordination function. In your opinion, what are the main organisational and legal challenges to its real implementation in the Member States and how could they be overcome in practice?

#### **V. General conclusion and opinion**

The presented dissertation of Boryana Rumenova Peycheva represents a completed, independent and in-depth scientific study with a clearly formulated aim, logical structure and substantiated conclusions.

The topic is relevant, the research is methodologically sound, and the formulated scientific and scientific-applied contributions are real and meet the requirements for awarding the educational and scientific degree "Doctor". In addition, the candidate is the author of 4 scientific publications related to the topic of the dissertation, 3 of which are individual and 1 co-authored. With this she fulfils and exceeds the national minimum requirements for awarding the educational and scientific degree "Doctor" in professional field 3.8 Economics. At present there are no grounds for questioning the authenticity of the candidate's works.

On the basis of the above, I give a positive opinion and propose to the esteemed scientific jury to award Boryana Rumenova Peycheva the educational and scientific degree "Doctor" under the doctoral programme "Accounting, Control and Analysis of Economic Activity (Control and Analysis)", professional field 3.8 "Economics".

Signature:

/Prof. D.Sc. (Econ.) Virginia Zhelyazkova/

Date: 22.02.2026