

To  
The Chair of the Scientific Jury  
for awarding the educational and scientific degree "Doctor"  
in the doctoral program "Accounting, Control and Analysis of Business  
Activities (Control)"

#### OPINION

From a member of the scientific jury:  
Assoc. Prof. Dr. Oleg Yordanov Dimov, lecturer at UNWE,  
Faculty of Finance and Accounting, Department of Financial Control,  
scientific specialty: "Accounting, Control and Analysis of Business  
Activities (Control)"

Subject: Dissertation for awarding the educational and scientific degree  
"Doctor"  
in the doctoral program "Accounting, Control and Analysis of Business  
Activities (Control)"  
of doctoral candidate ANTONIYA GEORGIEVA ZHELEVA

Grounds for submitting the opinion: participation in the scientific jury for the  
defense  
of a dissertation according to Order No. ... of the Rector of D. A. Tsenov  
Academy of Economics.

Author of the dissertation: ANTONIYA GEORGIEVA ZHELEVA  
Scientific supervisor: Assoc. Prof. Dr. MOMCHIL ANTOV  
Dissertation topic: "Opportunities for Improving the Technology of  
Post-Clearance Customs Control"

#### 1. Information about the doctoral candidate

The doctoral candidate studied in the doctoral program "Accounting, Control  
and Analysis of Business Activities (Control)" at the Department "Control and  
Analysis of Business Activities", Faculty "Accounting", D. A. Tsenov Academy of  
Economics, according to an order of the Rector.

Doctoral student in the specialty “Accounting, Control and Analysis of Business Activities (Control and Analysis)” at D. A. Tsenov Academy of Economics, Svishtov.

From May 2013 to present – Senior Inspector at the Territorial Directorate “Customs Ruse”, Customs Agency.

Department “Post-Clearance Control”.

- Inspections within the framework of post-clearance control in the field of customs and excise legislation;  
control activities in the revenue administration.

2021 – 2022 Postgraduate training with acquired professional qualification  
“Legal Regulation and Customs Control”

University of National and World Economy – Institute for Postgraduate Qualification, Sofia.

- Administrative law and procedure, financial, tax, customs, criminal, international law, etc.

2012 – 2013 Master’s degree

Master’s program “Currency, Customs and Tax Control”

D. A. Tsenov Academy of Economics, Svishtov.

- Taxation and control, technology of customs control,  
technology of currency control, commercial and customs representation,  
etc.

2011 – 2013 Specialization with professional qualification “Teacher”  
in the specialty “Economic Pedagogy”

Center for Postgraduate and Optional Training at the D. A. Tsenov Academy of Economics, Svishtov.

- Pedagogy, Psychology, Teaching Methodology, etc.

2008 – 2013 Bachelor’s degree in “Economic and Financial Control”

D. A. Tsenov Academy of Economics, Svishtov.

- Theory of control, economic and financial control, currency and customs control,  
tax control and administration, audit, etc.

2003 – 2007 Certificate of professional qualification “Accountant”,  
specialty “Business Administration”

Finance and Economics High School “Vasil Levski”, Dobrich.

The doctoral training was carried out in a part-time form, financed by the state,  
and conducted by the Department “Control and Analysis of Business Activities”  
at D. A. Tsenov Academy of Economics.

Brief information on the implementation of the individual plan:

- The doctoral candidate Zheleva has successfully passed the required exams and fulfilled all requirements set out in the individual plan.
- The dissertation was discussed by the Department Council of the Department “Control and Analysis of Business Activities” at D. A. Tsenov Academy of Economics on 24.04.2026 and was directed for defense before a scientific jury.

## 2. General characteristics of the dissertation

The dissertation consists of 219 standard pages and includes an introduction, three chapters, a conclusion, references, a declaration of originality and authenticity,  
and appendices. The text is illustrated with 13 tables and 26 figures.

The bibliography includes 122 sources – books, articles, legal acts, reports, standards and online sources, of which 60 in Cyrillic and 62 in Latin, as well as  
one appendix.

The introduction substantiates the relevance and significance of the topic.  
The object and subject of the research are defined, as well as the main goal  
and the tasks required for its achievement. The defended thesis, research methodology,  
and limitations are also presented.

Chapter One: Theoretical aspects of post-clearance customs control

- Essential characteristics of post-clearance customs control
- Legal framework
- Classification of post-clearance control according to types of control

- Functions of post-clearance control in customs activity
- Specific forms of post-clearance control in customs activities
- Risk analysis in post-clearance customs control
- Nature and classification of inspections carried out by post-clearance control units
- Characteristics of monitoring within post-clearance control
- Stages of post-clearance customs control

#### Chapter Two: Technology of post-clearance customs control

The following are examined:

- Post-clearance control of the customs value of goods
- Post-clearance control of the origin of goods
- Post-clearance control of tariff classification of goods
- Post-clearance control of Authorized Economic Operators (AEO)

#### Chapter Three: Problems in the technology of post-clearance customs control and possibilities for overcoming them.

Problems arising from the organization of customs activities and from operational activities in the customs administration are analyzed. Directions for improving the technology of post-clearance customs control and for its digitalization are proposed.

The dissertation concludes with a summary of the main findings.

### 3. Evaluation of scientific contributions and applied results

According to the author, the dissertation contains the following contributions:

Scientific-applied contributions:

1. A functional framework of post-clearance customs control has been derived and systematized.
2. The types of inspections carried out within post-clearance customs control have been classified.

Practical-applied contributions:

4. The theoretical and practical difference between form and method or form and instrument is not explained.

has  
5. The Customs Agency has developed strategies since 2007 and currently a strategy valid until 2026, but the dissertation does not mention them.

#### 7. Conclusion

Based on the above, I vote “yes” for awarding the educational and scientific degree “Doctor” to ANTONIYA GEORGIEVA ZHELEVA – doctoral student

at the Department “Control and Analysis of Business Activities”,  
Faculty of Accounting, D. A. Tsenov Academy of Economics.

Sofia, 05.02.2026

Prepared by:  
Assoc. Prof. Dr. Oleg Dimov