



УНИВЕРСИТЕТ ЗА НАЦИОНАЛНО И СВЕТОВНО СТОПАНСТВО

ОPINION

by: **Prof. Emil Asenov Atanasov Ph.D.**

University of National and World Economy – Sofia ,Scientific specialty: “Accounting, Control and Analysis of Business Activity (Control)”

Regarding: a dissertation for the award of the educational and scientific degree “**Doctor**” in a scientific specialty at UNWE.

Author of the dissertation: Boryana Rumenova Peycheva

Title of the dissertation: “**Prospects for Customs Control Through the Prism of Its Digital Transformation**”

Grounds for presenting the opinion: participation as a member of the scientific jury for the defense of the dissertation in accordance with Order No. 63/29.01.2026 of the Rector of the D. A. Tsenov Academy of Economics – Svishtov.

1. Information about the PhD Candidate

The doctoral candidate studied in a PhD program at the Department of Control and Analysis of Business Activity at the D. A. Tsenov Academy of Economics, Svishtov, in the scientific specialty Accounting, Control and Analysis of Business Activity (Control and Analysis), in accordance with Rector’s Order No. 7/12.02.2022. The training was carried out in a part-time form during the period 01.02.2022 – 31.01.2026.

2. General Characteristics of the Submitted Dissertation

The dissertation consists of 229 pages of computer-typed text, equivalent to 230 standard pages. The main body comprises 209 pages, including an introduction, three chapters, and a conclusion. It contains 28 charts, 11 figures, and 5 tables. In addition, the dissertation includes a declaration of originality and authenticity, 122 cited sources (including scientific books, articles, legal acts, reports, studies, dissertations), and two appendices.

The relevance of the topic is associated with the processes of deepening digitalization in every sphere of the economy and the growing exchange of goods between countries. Customs control is an essential part of the smooth functioning of international supply chains; therefore, its development in line with modern realities is of great importance. Its effective implementation is related to achieving full compliance between customs procedures for the import, export, and transit of goods and the applicable customs legislation.

At present, EU Member States follow a common regulatory framework for customs control, harmonized with their national legislation. Nevertheless, there is substantial evidence that customs formalities are applied differently across Member States, which affects the efficiency of customs control.

The **object of the research** is the control activities within the fiscal, protective, and economic functions of customs control. The **subject of the research** is the determination and analysis of their current digitalization from both legal and technological perspectives through the prism of the **system and process approach**.

The **aim of the dissertation** is to propose possible solutions for the technological modernization of customs administration and for optimizing the main customs processes (import, export, and transit of goods) based on a study of the digital transformation of customs control.

The **tasks addressed in the dissertation** are as follows:

1. To analyze specific features of the international, European, and national legal and functional frameworks governing the digitalization of customs control and, on this basis, to justify the need to define a coordination function in the activities of customs authorities.
2. To outline the theoretical aspects of digitalization in customs control through the application of the system and process approach.
3. To examine the technological aspects of the digitalization of customs control through the prism of the New European Customs Reform by applying the system and process approach.
4. To identify the main challenges to the digital transformation of customs control and formulate conceptual proposals for overcoming them.

The thesis defended in the dissertation is that digitalization is a key instrument for modernizing European customs authorities toward functioning “as one,” which could simultaneously lead to the simplification of customs formalities for economic operators and the implementation of effective and efficient customs control within the European Union.

3. Evaluation of the Achieved Scientific and Applied Results

The research methods used in the dissertation include scientific-theoretical and empirical methods.

The scientific-theoretical methods include:

- scientific analysis and synthesis
- comparative analysis
- systemic and logical analysis
- statistical analysis

The empirical research methods include:

- review of relevant Bulgarian and foreign sources in the research field
- examination of the opinions of representatives of customs practice in Bulgaria through an original survey
- graphical and tabular methods for data visualization
- description of results and examination of practical experience

To substantiate the thesis and fulfill the research tasks, a survey study was conducted consisting of two questionnaires addressed to:

1. Employees of the Customs Agency – 15 questions;
2. Representatives of economic operators in the Republic of Bulgaria – 21 questions.

based on the analysis of survey data and grouped into the following categories: insufficient communication between customs authorities, differences in the implementation of customs control across customs offices, disparities in the level of digitalization between customs administration and business, insufficient digital competencies among customs officers, complex customs formalities for businesses

The identified problems and the proposed mechanisms for addressing them are aimed at supporting the customs administration in the process of digitalizing customs control.

The dissertation could be useful both for enriching scientific knowledge and improving the operational activities of customs administrations. Customs operate in an extremely dynamic environment that requires constant optimization of processes and the system itself in a way that supports the development of international supply chains. This necessitates both digital transformation and the functioning of a single European customs system that ensures unified and efficient customs control while simultaneously simplifying customs formalities for businesses.

5. Evaluation of the Publications

A total of five publications related to the topic of the dissertation have been submitted, of which four are single-authored and one is co-authored. The single-authored publications include two articles and two conference papers, while the co-authored publication is a study.

The submitted publications meet the minimum national requirements under the Regulations for the Implementation of the Law on the Development of the Academic Staff in the Republic of Bulgaria. The topics of the presented publications are relevant and timely and contain appropriate proposals for their conceptual resolution.

6. Evaluation of the Abstract

The abstract consists of 40 pages. It provides a general overview of the dissertation, including a description of the relevance of the topic, the object and subject of the research, the objectives and tasks addressed in the dissertation, the research thesis, methodology, limitations, and validation (approbation) of the study, as well as the application of the achieved results.

The structure and content of the dissertation are described, and a summary of the main arguments and achieved results is presented. There is consistency between the abstract and the results obtained in the dissertation research.

7. Critical Remarks, Recommendations, and Questions

Regarding the presented dissertation, I would like to pose the following question to the candidate:

1. What are the main problems and challenges associated with the establishment of a Unified European Customs Authority (EU Customs Authority)?

I would recommend that the doctoral candidate continue her successful academic development in the future through publications in scientific journals indexed in internationally recognized databases.

Conclusion

The submitted dissertation represents a comprehensive, independent, and original study addressing a relevant, significant, and still insufficiently researched issue.

The research demonstrates substantial theoretical knowledge and applies modern and appropriately selected methodological approaches and tools. Significant research results have been achieved, representing an expansion and enrichment of existing knowledge and possessing clear scientific contributions.

The dissertation fully meets the requirements of the Law on the Development of the Academic Staff in the Republic of Bulgaria and the Regulations for its implementation.

In view of the above, I give my positive evaluation of the dissertation titled “Prospects for Customs Control Through the Prism of Its Digital Transformation” and propose that the esteemed scientific jury award the educational and scientific degree “Doctor” to Ms. Boryana Rumenova Peycheva in the field of higher education 3. Social, Legal and Economic Sciences, professional field 3.8 Economics, doctoral program “Accounting, Control and Analysis of Business Activity (Control and Analysis)”.

Sofia, 11.03.2026

Signature:

/Prof. Dr. Emil Asenov Atanasov/