

# OPINION

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**Regarding:** Competition for the academic position of Associate Professor in the professional field 3.8. Economics (Customs regulations in international trade) for the needs of the Faculty of Economics and Business Administration

Grounds for the opinion: Member of the Scientific Jury by Order RD 38-487/09.08.2022, issued by the Rector of the Sofia University St. Kliment Ohridski

## **Information about the competition and the candidate**

The competition is for the academic position of Associate Professor in the professional field 3.8 Economics (Customs regulations in international trade). The competition is announced in the State Gazette, issue 48/28.06.2022, for the needs of the Department of Economics of the Faculty of Economics and Business Administration at Sofia University St. Kliment Ohridski.

Only the documents of Chief Assist. Prof. Tsvetan Stefanov Madanski, PhD, have been received for participation in the competition.

The submitted documents have been prepared in accordance with the requirements of the Act on Development of the Academic Staff in the Republic of Bulgaria and the Rules on the Conditions and Procedure for Acquiring Science Degrees and Holding Academic Positions in Sofia University St. Kliment Ohridski.

Chief Assist. Prof. Tsvetan Madanski has a degree in Accounting and Control from the Karl Marx Institute of Higher Education, now the University for National and World Economy (1989). He holds a PhD in Economics from Sofia University St Kliment Ohridski, in 2018 he defended his thesis on "Factors for the effectiveness of customs control over the traffic of counterfeit and pirated goods infringing intellectual property rights". Assist. Prof. Tsvetan Madanski has been teaching various courses on the basics of customs control, tax and customs policy of the EU, customs regimes and procedures and digitization of customs activity at Sofia University St. Kliment Ohridski since 2011 and at Varna Free University. He chairs the master program "Customs and tax control" at the Faculty of Economics and Business Administration, Sofia University. Assist. Prof. Tsvetan Madanski has had numerous specializations directly related to upgrading competences in the area of the competition.

Meeting the minimum national requirements under Article 26 of the Act on Development of the Academic Staff in the Republic of Bulgaria According to the report on the fulfilment of the minimum national requirements under Article 26 of the Act on Development of the Academic Staff in the Republic of Bulgaria in the professional field 3.8. Economics for the academic

position Associate Professor Chief Assist. Prof. Tsvetan Madanski, PhD meets the quantitative criteria.

Of specific interest is the list of publications related to the announced competition. The publications total 13 and are described as follows:

- 2 monographs (190 and 216 pages), in which problems of indirect taxes, customs regulations and economic aspects of the import of goods into the EU are investigated;
- 1 monograph based on his dissertation (200 pages) and 1 chapter (17 pages) in a collective monograph in Russian language, which analyze the factors of effectiveness of customs control on the traffic of counterfeit and pirated goods that violate intellectual property rights;
- 4 articles in scientific journals on customs control of cash in the EU, VAT refunds to foreign individuals, trade policy measures and duties imposed in the EU on goods originating in the USA and the actions of customs to protect intellectual property rights;
- 3 co-authored articles in scientific journals with a focus on new provisions in the law on customs, the prevention of the production and trade of counterfeit goods and the terms and conditions for granting the status of an approved economic operator
- 2 collective publications in Russian language in conference proceedings which analyze the factors of the effectiveness of customs control and its digitalization in the EU.

There are numerous citations of the works of Assist. Prof. Tsvetan Madanski, including citations in well-established scientific online libraries.

### **Evaluation of the scientific contributions of the candidate**

The scientific contributions of Ch. Associate Professor Tsvetan Madanski, Ph.D., in the publications presented for the competition, continue the direction of scientific research, which was already at the basis of the dissertation work and was maintained in the course of his academic career.

The main theoretical-methodological and practical-applied contributions of Dr. Madanski are in the field of customs regulations in international trade; the import of goods and the trade policy of the EU; indirect taxes (excise duties and value added tax); electronic management (digitalization of customs activity).

Contributory moments are contained both in the interpretation of the main normative documents and practices for the analyzed foreign trade activity, and in their application to specific problems of customs practice. The role of Dr. Madanski's work to affirm the characteristics and practical application of indirect taxes in the EU as a field of scientific interest among Bulgarian economic researchers in the context of the direct experience of the country's foreign trade relations in recent years should be specially emphasized.

Among the more significant contributions of Dr. Madanski are:

*Contributions of a theoretical and scientific-applied nature*

- The fundamental features of the applied customs regimes and procedures are presented, the main documents, rules and risks related to them are commented on and an appropriate illustration of the customs procedures is applied. The specific characteristics of customs duties, autonomous measures for their suspension and tariff quotas are presented, and the essence and manner of application of anti-dumping, anti-subsidy and safeguard measures are clarified (publication 2).
- The effect of the digitalization of customs control has been evaluated in the context of the preventive function of control for compliance with excise legislation, the disciplinary impact on economic operators and the limitation of the gray economy (publications 1, 2 and 14).
- An original reading of customs regulations in the context of combating money laundering is presented (publication 2);
- The modern economic aspects of the import of goods from the EU's largest trading partners – China and the USA – are analyzed (publications 2 and 8).
- Conclusions have been formulated regarding the functional and institutional aspects of customs regulations when importing goods from third countries into the EU (publication 2).

#### *Contributions of an educational and methodological nature*

- Experimental introduction in 2012 of a scientific-applied method for teaching at the bachelor's degree (Educational practice in institutions related to customs activity). After evaluating the results of this teaching approach, the practicum was approved as an independent study discipline in the curriculum of the Master's program "Customs and Tax Control" in 2019.
- A textbook (19 self-authored chapters) was developed in co-authorship, including systematized theoretical knowledge presented by the author in the field of customs control. In the textbook, tests are given for the students to solve, which allow to consolidate the acquired knowledge and conclusions with concrete examples (publication 6).
- In co-authorship, a teaching aid was developed (with a self-authored chapter "Customs regimes and procedures in the EU") within the framework of the "Tax and Customs Academy", a continuing qualification program of the Center for Educational Services of the Sofia University "St. Kliment Ohridski". The tax and customs study guide aims to provide in-depth theoretical and practical knowledge of European and national tax law and taxation in the field of direct and indirect taxes, as well as EU customs policy and EU customs regimes, procedures and controls, including the tax and Customs Control and Process (Publication 5).
- Based on the research data, new knowledge has been gained in the field of customs regulations in international trade and indirect taxes (publications 1 and 2).

#### **Notes and recommendations**

The monographic works of the candidate are a means of confirming a modern way of teaching important economic disciplines in higher education institutions in the country. The case studies and examples in them could find application in relevant topics of many other courses, contributing significantly to the understanding of the practical value of current theoretical approaches by students in economics majors.

#### **Conclusion**

The scientific contributions of the candidate in the publications submitted for review in the competition, as well as the quality and volume of her pedagogical activity, give grounds for the conclusion that all the requirements of the law and the procedures for acquiring scientific

degrees have been met. Tsvetan Madanski exceeds the quantitative requirements for holding the academic position "Associate Professor" in the Faculty of Economics at Sofia University. I propose to the Scientific Jury to select Dr. Tsvetan Stefanov Madanski for the academic position of "Professor" in the competition in professional field 3.8 Economics (Customs regulations in international trade), announced in the Official Gazette, no. 48-28/06/2022

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Sofia

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