

REVIEW

**From Assoc. Prof. Reneta Marinova Dimitrova, PhD
New Bulgarian University
Professional field 3.8 Economics**

Subject: competition for the academic position of "Associate Professor", in the field of higher education "3. Social, Economic and Legal Sciences", professional field "3.8. Economics ", (Accounting, Controlling and Auditing) announced in State Gazette No. 94/10.11.2023

Candidate for the competitive academic position "Associate Professor": Chief Assist. Dr. Plamen Kimonov Iliev, full-time lecturer at New Bulgarian University, Department of Economics.

Reason for preparing the opinion: Order Z-RK-77/21.12.2023 the Rector of New Bulgarian University.

I. Assessment of compliance with the minimum national requirements and the requirements of New Bulgarian University

In accordance with the information from the attached Reference for the implementation of the national minimum scientifiometric requirements for the academic position of Associate Professor in the professional field of Economics, under the Law on Economics and the Regulations for its application, as well as the requirements of NBU, Chief Assist. Dr. Plamen Iliev reports **897.5 points**. The deposited report shows the following results on the different groups of indicators are as follows:

1. For a group A and group B – 150 points with a minimum required 150 points;
 - For a group Г – 390 points with a minimum required of 200 points;
 - For a group Д – 87.5 points with a minimum required 50 points;
 - For a group Е – 40 points with a minimum required 0 points;
 - For a group Ж – 95 points with a minimum required 50 points;
 - For a group З – 70 points with a minimum required 70 points;
 - For a group И – 70 points with a minimum required 50 points.

My conclusion is that the report correctly indicates the different groups of indicators for quantitative assessment of publications and academic activity.

II. Research and results

1. **Evaluation of the monographic work, including evaluation of the scientific and applied contributions of the author.**

The monographic work on "Modern Control in the Age of Digitalization" has a volume of 294 printed pages. Undoubtedly, it is dedicated to topical, important and still insufficiently researched not only in Bulgaria issues for the digitalization of control and accounting, especially in the conditions of advancing at a rapid pace new technologies that lead to digitalization and digital transformation of society, including accounting and control.

Monographic work is structured in a balanced manner and fully meets the requirements for habilitation work in terms of volume, structure and content. It is interesting to explore and analyze the path of the Industrial Revolutions in our time, which lead to the

emergence of new technologies, and they contribute to facilitating work in the field of accounting and control, shortening the deadlines for reporting and real-time checks, etc. It is noteworthy that the large number of sources of bulgarian, russian and english languages, which contributes to the interdisciplinary and wide-ranging nature of the study.

With regard to the scientific and applied scientific contributions to the monographic work, I would focus on:

First, an important theoretical contribution is the systematization and development of theoretical and practical aspects in accounting knowledge and understanding of control, as well as the study of the relationship between accounting and control on the basis of the current regulations;

Second, As an important theoretical contribution can be defined the study and analysis of industrial revolutions to the present day and how new technologies lead to digitalization and digital transformation of processes in accounting and control;

Third, as a practical - applied contribution can be pointed out the in-depth analysis of various models in accounting and control that are changing under the influence of digitalization, as well as the critical author's assessment of the possible negative consequences of the implementation of digitalization and achieving digital transformation in accounting and control as professions.

In addition to the monograph, I will also focus on the evaluation of publications that correspond most closely to my expertise, namely: publication in the field of control in banks – publication No 3 on Indicator 7 – "Internal control in banks, reality and development".

Significant scientific and applied contributions in this publication are:

- An assessment has been made of the place and need for internal control in credit institutions, as well as the normative justification

- The application of Regulation No. 10 of the BNB, as well as banking supervision in relation to credit institutions, has been researched and analyzed

- The activity of the internal control and internal audit in the banks was analyzed through the prism of the CCB case from 2014, as well as the role of the stress tests carried out later in the banking system.

The analysis of the content of the above scientific works of Dr. Iliev give me reason to conclude that they are in the scientific field of "Economics" (Accounting, Controlling and Auditing), in which he works. At the same time, they are developed at a high scientific and theoretical level and show his high competence and ability to realize in-depth independent research and analysis.

3. Citation from other authors.

Dr. Iliev meets the minimum requirements of art. 2b, para. 2 and 3 of Law on the development of the academic staff in the Republic of Bulgaria in scientific field 3 "Social, Economic and Legal Sciences" – group Д, indicators 11, 12 and 13. He gets 87.5 points with 50 points required. It is an excellent impression that the citations mentioned in the reference are in monographs, authoritative publications and referenced and indexed in world-famous databases, scientific editions.

III. Teaching and teaching activities

3.1. Auditorium and extracurricular activities, work in the e-learning module "MOODLE – NBU", provision of student internships and internships, work with students and PhD students.

Dr. Plamen Iliev's auditorium and non-auditorium activity exceed the minimum required. He lectures in courses in the Bachelor's Degree and the Master's Degree. He was a supervisor of 35 graduates and a reviewer of 93 theses. He has participated in 229 exam committees.

In the "Moodle" system of NBU Dr. Iliev has published author's materials in 4 courses of bachelor's and master's programs. Their subject matter is mainly in the field of controlling and auditing and confirms the scientific and applied interests of the candidate for associate professor.

2. Working with Erasmus students.

Ch. Assistant Dr. Plamen Iliev has not worked with Erasmus students.

3. Student survey scores.

Dr. Iliev is highly appreciated by his students. His score is excellent 4.60 out of a maximum score of 5.00.

IV. Administrative and public activities

1. Participation in collective management bodies of NBU.

Dr. Plamen Iliev regularly participates in the meetings of the Department Council of the Department of Economics. In 2020/2021, 2021/2022, 2022/2023, he is also a member of the Program Board of the Department. He keeps his reception hours. He regularly conducts classes.

2. Public activity.

Dr. Iliev's public activity is also active. Dr. Iliev is a licensed appraiser/expert of financial receivables, entire enterprises and agricultural land. He is also an expert at the Registry Agency and a liquidator, as well as an expert in the Sofia City Court and the SCC on forensic economic and forensic accountancy expertise.

3. Attracting students to the program.

Dr. Iliev's work on attracting students in presenting the programs of the Department of Economics in the Open Days of NBU is of good note, as well as on-site visits to profiled vocational high schools.

V. Personal impressions of the candidate

I have known Dr. Plamen Iliev for over 8 years. He has been a lecturer at NBU since 2015, initially occupying the position of "part-time assistant" and since March 2017, he has been "Chief Assistant" at the Department of Economics. I have direct observations on his scientific, teaching, administrative and public work. We have worked together on the updating and development of bachelor's and master's programs, on the organization of various events by the Department of Economics. I cannot fail to note his initiative, as well as the responsibility with which he approaches each event on behalf of NBU and the Department of Economics.

VI. Opinions, recommendations and notes on the activity and achievements of the candidate

In the presented scientific and applied research papers for participation in the competition I have not found any weaknesses, I do not have significant critical remarks to change my final opinion on the participation of Ch. Assistant Dr. Plamen Iliev in the competition.

I would recommend Dr. Iliev to focus his efforts on the development and publication of textbooks on controlling and auditing, which will contribute to the professional field 3.8 Economics to receive a higher assessment in accreditation.

Conclusion

Based on the findings made about the scientific, teaching and social activities of the candidate, which are entirely positive, I propose to the honorable members of the Scientific Jury, Chief Assist. Dr. Plamen Kimonov Iliev to be elected for the academic position of "Associate Professor" in the field of higher education "3. Social, Economic and Legal Sciences", professional field "3.8. Economics" (Accounting, controlling and auditing).

15.02.2024

Sofia city

Signature:

/Assoc. P

