

OPINION

By prof. Dr. Biser Yordanov Slavkov, Financial Control Department at the UNWE Sofia, scientific direction 3.8. Economics (Accounting, Analysis and Control) on scientific papers for participation in a competition for the academic position of Associate Professor, in professional field 3.8. Economics (Accounting, Audit and Controlling), Faculty of Economy, Department of Economics, announced in State Gazette No. 94/10.11.2023, with candidate Chief Assistant Plamen Kimonov Iliev, PhD.

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

The minimum national requirements and the requirements of NBU for occupying the academic position of "Associate Professor" from Chief Assistant Plamen Iliev, PhD by groups of indicators are fulfilled, as evidenced by the indicated scores on indicators in the attached table below, as well as by the attached reference presented by the candidate, with summaries by groups of indicators.

Group of indicators		Minimum requirements	Performance	
A	Indicator 1	50	50	
Б	Indicator 2	0	0	
В	Indicator 3	100	100	
Г	Sum of indicators from 4 to 10	200	390	
Д	Sum of indicators from 11 to 13	50	87.5	
Е	Sum of indicators from 14 to 21	0	40	
Ж	Sum of indicators from 22 to the end (mandatory for NBU)	50	95	230
З		70	70	
И		50	65	

II. Research (creative) activity and results

1. Evaluation of the monographic work, creative expressions or other publications corresponding in volume and integrity to monographic work, including evaluation of the scientific and applied contributions of the author. The habilitation work proposed by the candidate for the academic position of "Associate Professor" is a monograph on "Modern Control in the Age of Digitalization". The subject of the study is the conditions and guidelines of new technologies leading to the digitalization of accounting and internal and external audit, financial and tax control. As contributing moments in habilitation work should be mentioned:

- Study of the relationship between accounting and control over regulations, the need to prepare and transmit certain accounting information for the needs of management and control in the conditions of digitalization;

- Various models of audit and control in the conditions of digitalization over accounting are studied and analyzed, through which through the control to create opportunities for consulting the management in the future time to achieve predictive business results;

- Study of a model of 5 levels for the digitalization of taxation as a way to create conditions for the use of digitalization for the purposes of the NRA;

- Research and presentation critical analysis of possible negative influences from the implementation of digitalization and digital transformation regarding the future of accounting and control as professions, along with all the positive impacts of them.

2. Evaluation of the contributions in the other attached publications (creative events) made after the appointment of the academic position "Ch. Assistant" or the academic position "Associate Professor" (in the case of candidates for professor).

Scientific and applied contributions in other publications can be summarized as follows:

- Numerous achievements and opportunities for the development of new technologies generated by industry in business, respectively in accounting and control are studied and analyzed. /see Annexes by groups of indicators – p.7 item 12, item 26/;

- An assessment of the place and necessity of internal control in credit institutions is made, as well as the regulatory justification for this / see Annexes by groups of indicators - p.7 item 3 /;

- Motivated is the need for an edition with practical application as a textbook for students from universities, as well as for economists and managers in practice, on internal control and internal audit / see Annexes by groups of indicators - p. 20 pt.1 /

- Study of the place of electronic audit based on information technology / see Annexes by groups of indicators - p. 7 item 22 /

- Motivated are the opportunities for the implementation of digitalization and digital technologies in audit and control /see Annexes on groups of indicators – p. 7 - p.14, item 18 and 26/

Scientific and theoretical contributions in other publications can be summarized as follows:

- Concepts for internal control and internal audit for risk management and prevention of fraud and irregularities are presented / see Annexes by groups of indicators - p. 7 items 4, 16, 28 /;

- Requirements and conditions for application of fiscal control on goods with high fiscal risk by the Fiscal Control Directorate at the NRA are summarized /see Annexes by groups of indicators p. 7-item 9/

- Options and ways of management, control and audit of funds under European programs and funds are formulated /see Annexes by groups of indicators p. 7-item 8, 19/.

3. Citation from other authors.

The candidate for the academic position "Associate Professor" Ch. Assistant Plamen Iliev, PhD is cited in scientific journals, referenced and indexed in world-famous databases with scientific information or in monographs and collective volumes – 1 time, as well as with scientific peer review – 5(3+2) times, as well as in non-refereed journals with scientific review 10(5+5) times.

4. Evaluation of the results of participation in research and creative projects and application of the results obtained in practice

Chief Assistant Plamen Iliev, PhD has issued an electronic textbook in the field of Forensic Accounting Expertise at the Scientific Electronic Archive NBU Sofia

(unpublished), as well as 5 author's training materials in MOODLE, available e-catalog programs and Moodle.

The results obtained the candidate applies not only to the training of students but also in his applied professional activity as an appraiser, expert and expert in certain areas of practice (see IV.2).

5. Textbook.

Chief Assistant Plamen Iliev, PhD is the author of the published textbook "Internal Control and Audit" ed., Sofia, Advertising Agency Ochi 2019 with reviewers prof. Dr. Iv. Daneva and Assoc. Dr. R. Dimitrova, which is used in the school network.

III. Teaching and teaching activities

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. The auditorium and non-auditorium activity of Chief Assistant Plamen Iliev, PhD according to a report from eteachers.nbu has the following workload:

- Classes 20/21 at 532 hours and outside auditorium classes at 696 hours;
- Classes 21/22 at 601 hours and outside auditorium classes at 950 hours;
- Classes 22/23 at 586 hours and outside auditorium classes at 665 hours.

According to the indicator "Working with students in research and/or creative projects", the candidate with a team of students in 2019 has developed a study "Current Problems in the Implementation of the Audit", provided for use through access to the scientific electronic archive of NBU.

Chief Assistant Plamen Iliev for the period from 2016/2017 to the time of application in this competition has managed 35 successfully defended graduates of bachelor's and master's theses, as well as has participated in 229 committees and has prepared 93 reviews of graduates (see Reference for long-term appraisal of a lecturer on an employment contract at NBU in E-Teachers 2016/17 – 2021/22).

Chief Assistant Plamen Iliev participates in a candidate student campaign and recruitment of students, as evidenced by an official note attached to this purpose by the Director of the NSCI of NBU.

2. Student survey scores.

Chief Assistant Plamen Iliev has received an average score from the surveys for student satisfaction with a course and a teacher over 4.60 on a 5-point scale.

In summary of the results of the academic and teaching activity of the candidate for the academic position of "Associate Professor", it should be noted that there are the required number of points under the requirements of the Law on Educational Procedure and the mandatory points of NBU.

IV. Administrative and public activities

1. Participation in collective management bodies of NBU

Chief Assistant Plamen Iliev participates in the NBU Program Council for the academic years 2020/21, 2021/22 and 2022/23 (see Report from the Department of Economics of NBU).

2. Public activity

The candidate for the academic position "Associate Professor" has the necessary scientific and applied skills, which are confirmed and his activity in professional fields of acting specialist such as:

- licensed appraiser / expert of financial receivables, enterprises and agricultural land; expert expert at the Registry Agency and Liquidator;
- expert in SCC and SCC on judicial, economic and forensic accounting expertise;
- member of the CNOB /Chamber of Independent Appraisers in Bulgaria/;
- manager of a consulting company for accounting, taxes and law.

3. Attracting students to the program

Chief Assistant Plamen Iliev has been actively involved in recent years in the process of attracting students by participating in the open days, visits to secondary schools and familiarization of prospective students with NBU programs, according to the attached reference.

Chief Assistant Plamen Iliev has a proposed research program in the field of accounting and control, which was adopted by the Department Council of NBU on 11.07.2023. He has also participated in a new successfully launched from the autumn semester 2017/18 bachelor's program "Accounting and Controlling", as well as in a new two-semester master's program "Management in Accounting and Finance", which is in preparation for launch. His total participation is in the improvement of 11 programs and the development of courses to programs that are available in the electronic catalog of NBU programs by years and MOODLE.

In the direction of organizing and conducting a scientific school, a general university scientific seminar, a scientific conference, a scientific congress, a creative festival at NBU (or at the invitation of NBU - for external candidates), the candidate participates as a co-organizer and co-moderator in an international seminar "The future of the euro in view of the instability of the banking system", held on 2.06.2022.

V. Personal impressions of the candidate (if any)

I have personal impressions of the candidate to whom I was a scientific director of a dissertation on the Organization and Problems of Tax Control in the Company, successfully defended at the UNWE in 2015, as well as of his teaching activity as a part-time lecturer at the Financial Control Department. He has always performed his duties correctly and conscientiously. The scientific research was conducted in the necessary depth of the problems studied in the dissertation, and in terms of teaching activities it was treated responsibly and with the necessary attention.

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

Considering the considerable teaching and research experience of Chief Assistant Plamen Iliev, PhD , I would recommend him to strengthen the popularization of his research and contributions internationally by increasing the number of publications in foreign indexed and refereed scientific journals.

Conclusion

The above facts and findings regarding the current teaching and research activity of the candidate in the competition Chief Assistant Plamen Kimonov Iliev, PhD, as well as the fulfillment and exceeding of the minimum requirements and criteria of the Law on Combating Organized Crime and the NBU, are sufficient grounds to recommend to the AC of NBU with full conviction Chief Assistant Plamen Kimonov Iliev, PhD to be elected to the academic position "Associate Professor" under PN 3.8. ECONOMICS (Accounting, auditing and controlling).

Date 14.02.2024

Signature

/ Prof. I

