REVIEW

by Stanislav Dimitrov Petkov, Associate Professor, PhD, at the Higher School of Insurance and Finance - Sofia, VUZF - Sofia

of dissertation for awarding the scientific degree "**Doctor of Science in Economics**" in the field of higher education 3. Social, economic and legal sciences, Professional field 3.8. Economics, doctoral program "Finance, Insurance and Social Security" at the Higher School of Insurance and Finance – Sofia, VUZF – Sofia

Author: Tadeusz Olejarz

Topic: Financial efficiency of logistical support of the Polish army

1. General description of the presented materials

I have been appointed a member of the scientific jury under the procedure for defense of the dissertation of doctoral student Tadeusz Olejarz for awarding the scientific degree "Doctor of Science in Economics" in the field of higher education 3. Social, economic and legal sciences, Professional field 3.8. Economics, doctoral program "Finance, Insurance and Social Security" at the Higher School of Insurance and Finance - Sofia (VUZF - Sofia) by order of the Rector of VUZF Assoc. Prof. Dr. Grigoriy Vazov № 27 / 02.03.2021.

The title of the dissertation is "Financial efficiency of logistical support of the Polish army. The dissertation is written in Russian language.

The doctoral student has presented the following materials in connection with the announced procedure:

- order of the Rector of VUZF for determination of the scientific jury under the procedure,
- dissertation work in Russian language;
- abstract both in Russian and Bulgarian language;
- list of publications on the topic of the dissertation;
- summaries of the publications on the topic of the dissertation;
- copies of some of the publications;
- reference for the scientific contributions;
- CV;
- reference for fulfillment of the minimum national requirements for acquiring the scientific degree "Doctor of Science in Economics" in professional field 3. 8. Economics.

2. Brief biographical data about the doctoral student

Tadeusz Olejarz gained PhD degree in 2013 with dissertation title "History of land forces logistics in 1944 – 1988 on the example of the 9th Division" from the University of Rzeszow, Faculty of Sociology and History. He has Master degree from Warsaw School of Economics, Cooperative and Economics department, specialty Economics and organization of trade in goods and services.

Tadeusz Olejarz participated in various courses including management of equipment, supplying in international structures, material and technical management and others.

Since 2014 Tadeusz Olejarz is an assistant professor at the Rzeszów University of Technology, Faculty of Management, Department of Management Systems and Logistics. He is Deputy Dean for Development at the Faculty of Management at the Rzeszów University of Technology from 2016 up to present.

3. Relevance of the topic and appropriateness of the set goals and objectives

The author has correctly justified the relevance and significance of the topic. Nowadays, the issues of financing, management, financial efficiency and logistics of national armies are an important

issue. The analysis of defense expenditures, the assessment of their effectiveness is a challenge for many countries, including Poland.

In his research work, Tadeusz Olejarz formulates goals, tasks, object and subject of the research. In the Abstract, on page 6, the doctoral student also points out two hypotheses. On the one hand, these hypotheses are not formulated in the dissertation. On the other hand, the two hypotheses formulated in this way do not fully correspond to the research topic.

In addition, the applied methods for research of the problem are correctly described.

4. Knowledge of the problem

The doctoral student Tadeusz Olejarz demonstrates in-depth knowledge and practical experience on the issues he is researching. He has his own opinion on the researched issues, formulates the problems in the field, performs analysis, draws conclusions and offers guidelines for solutions. He is also theoretically acquainted with the issues he is considering. The author has processed and analyzed a significant amount of information.

5. Research methodology

The research methodology is presented on page 23 of the paper. I agree with the methodology described by the author, applied in conducting the study.

6. Characteristics and evaluation of the dissertation

The dissertation has a volume of 257 pages. The work is structured in Table of Contents, List of Basic Abbreviations, Introduction, Five Chapters, Conclusions, Bibliography, List of Figures and List of Tables.

No Declaration of Authorship or Lack of Plagiarism is attached to the paper.

The number of illustrations included is 20, including 2 tables and 18 figures. It has to be pointed out the relatively little analysis of data, the little analysis of statistical information. Also, the numbering of the figures is not consistent.

The used literature consists of 287 sources, which are divided into four categories: Bibliography - 204 sources, Documents - 39 issues, Regulatory Framework - 32 sources and Internet pages - 12 sources.

The technical requirements for the preparation of a dissertation are fully met by the doctoral student.

The introduction presents the idea of the author and is an introduction to the issue. It has to be pointed out the relatively large volume of pages of the introduction - 20.

The first chapter is entitled "PREREQUISITES FOR THE DEVELOPMENT OF MILITARY LOGISTICS". The volume of Chapter One is 31 pages. This part of the study is structured in seven points.

Chapter Two is entitled "MODEL OF THE LOGISTIC SYSTEM OF THE ARMED FORCES". The volume of Chapter Two is 64 pages. This part of the study is structured in eight points.

The third chapter is entitled "ASSESSMENT OF THE LOGISTICS SYSTEM OF THE ARMED FORCES OF POLAND". The volume of Chapter Three is 55 pages. This part of the study is structured in eleven points.

The fourth Chapter is entitled "LOGISTICS PROVISION OF THE STRUCTURES OF THE POLISH ARMY, PERFORMING TASKS ABROAD". The volume of Chapter Four is 30 pages. This part of the study is structured in four points.

Chapter Five is entitled "ANALYSIS OF THE CAPABILITIES AND NEEDS OF THE LOGISTICS OF THE MILITARY CONTINGENT PARTICIPATING IN A PEACEKEEPING MISSION". The volume of Chapter Five is 37 pages. This part of the study is structured in six points.

It is noteworthy that no good balance has been reached between the different parts of the study.

The conclusion is on 9 pages, and for the most part corresponds to the analysis in the main text of the paper.

The presented dissertation is a significant development of the chosen topic. The study is extremely thorough and comprehensive. The analysis is characterized both by its theoretical aspects and by its practical and applied dimensions.

The quotations below the line are used correctly. The number of quotations under the line is significant - 404. The tables and figures are correctly titled.

In general, the topic of the dissertation is current. Organizational, methodological, legal and managerial aspects of the issue are sought. There is a clear authorial presence. Based on the analysis, conclusions are drawn. There is a logical connection between the individual chapters.

7. Contributions and significance of the study for science and practice

An abstract is attached to the dissertation. On page 33 of the abstract the author tries to formulate the contributions of the dissertation. Contributions are not clearly stated in this section of the abstract. A reference to the contributions is submitted to the materials of the procedure. Two theoretical and three practical contributions of the research are indicated. I agree and accept the contributions of the dissertation work formulated in the reference.

8. Evaluation of the publications on the dissertation

For the purposes of this procedure, the doctoral student has submitted a reference for a total of 15 / fifteen / publications on the topic of the dissertation. Selected publications are attached. Nine of the publications are in English, six of the publications are in Polish. For co-authored publications, no information is provided on the doctoral student's contribution. Six of the publications are solely written by the doctoral student, which gives me reason to conclude that in this way the doctoral

student meets the national minimum requirements for obtaining the scientific degree "Doctor of Science in Economics".

9. Assessment of compliance with the minimum national requirements

The doctoral student Tadeusz Olejarz fulfills the national minimum requirements for acquiring the scientific degree "Doctor of Sciences in Economics", set in the Regulations for application of the Law for the development of the academic staff of the Republic of Bulgaria. According to the presented reference: according to criterion A - 50 points, with a minimum number of points 50; by criterion B - 100 points, with a minimum number of 100 points; by criterion G - 758.3 points, with a minimum number of 100 points and by criterion D - 495 points, with a minimum number of 100 points.

10. Personal participation of the doctoral student

The dissertation paper shows the author's attitude to the researched issues. The position of the doctoral student on the problems studied by him and his active opinion on them is evident. This is due to the good knowledge of the topic, object of the dissertation, as well as the special interest of the author to it.

11. Abstract

An abstract is attached to the dissertation. The abstract is 44 pages long. The abstract contains a description of the main characteristics of the dissertation, structure and content of the work, summary of the dissertation, research contributions and publications on the topic of the dissertation.

The abstract of the dissertation is prepared in accordance with the requirements adopted for such research. It illustrates well enough the main points in the dissertation.

12. Critical remarks and recommendations

conomics, doctoral program "Finance, Insurance and Social Security" at the Higher School of

Along with the merits of the work I would formulate some notes and suggestions to the author.

The work would be improved if there was greater relevance and correspondence between the topic, hypotheses and main study.

Also, the economic and the financial analysis implies more work with data, statistical information and comparison.

Next, a comparison with the theory, practices and trends in other countries on the issue could be sought.

13. Personal impressions

I have no personal impressions of the doctoral student.

14. Recommendations for future use of dissertation contributions and results

I recommend the doctoral student to continue a more in-depth and critical study of his chosen topic, as it is relevant and will continue to be in the focus of public interest in the coming years.

CONCLUSION

The dissertation contains scientific, scientific-applied and applied results, which represent an original contribution to science and meet the requirements of the Law for development of the academic staff in the Republic of Bulgaria (ZRASRB) and the Regulations for application of ZRASRB. The presented materials and dissertation results correspond to the specific requirements of the Regulations for admission and training of doctoral students at the Higher School of Insurance and Finance.

The dissertation shows that the candidate Tadeusz Olejarz has in-depth theoretical knowledge and professional skills in Professional field 3. 8. Economics, demonstrating qualities and skills for independent research.

In conclusion of the above, I give my **positive assessment** of the dissertation, abstract, results and contributions, as well as the scientific publications of PhD student Tadeusz Olejarz and I **propose** to the esteemed scientific jury to award him the degree of "Doctor of Science in Economics" in in the field of the Higher Education 3. Social, economic and legal sciences; Professional field 3. 8.

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01.04.2021

Reviewer:

In conclusion of the above. I give my positive assessment of the dissertation, abstract, results

Assoc. Professor PhD Stanislav Dimitrov