

HIGH SCHOOL OF INSURANCE AND FINANCE

REVIEW

by prof., d. ik. n. Britchenko Igor Gennadievich professional field 3.8 Economics

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of a dissertation for award

of the scientific degree "Doctor of Science" in the field of higher education

3. Social, economic and legal sciences professional field

3.8. Economics doctoral program Finance, Insurance and Social Security

„ Author: Dr. Tadeusz Olejzch

Topic: "Financial efficiency of logistical support of the Polish army"

1. General description of the submitted materials

By order № 25 of 23.02 .2021 of the Rector of the Higher School of Insurance and Finance Assoc. Prof. Dr. Grigorii Vazov I was appointed a member of the scientific jury to ensure a procedure for defense of a dissertation on "Financial efficiency of logistics support of the Polish Army "for obtaining the scientific degree" Doctor of Science "in the field of higher education 3. Social, economic and legal sciences, Professional field 3.8. Economics, doctoral program "Finance, Insurance and Insurance".

The author of the dissertation is Dr. Thaddeus Olejaj, a lecturer in basic employment at Rzeszow University of Technology (Poland) at the Faculty of Management, Department of Management and Logistics. The materials submitted by the Center for Research and Doctoral Training at VUZF

include all the necessary documents for the procedure, so as to allow a comprehensive evaluation by the jury, to indicate the specific merits of the doctoral student and to draw objective conclusions.

2. Brief biographical data about the doctoral student

Dr. Tadeusz Olejaj is a lecturer in a basic employment contract at the University of Technology in Rzeszów (Poland) at the Faculty of Management, Department of Management and Logistics.

1986-1990 - graduate economist at the University for Quartermaster Services Officers.

1991-1993 - Master's degree from the Warsaw University of Economics.

201H - defended his doctoral dissertation at the Faculty of Sociology and History of the University of Rzeszow (Poland). The topic of his doctoral dissertation:

"The History of Land Forces Logistics in 1944-1988".

Since 2014, Dr. Tadeusz Olejaj has been a holder of disciplines that focus on the problems of logistics, management, strategic management, finance. He combines his teaching work with research in the field of economic efficiency of military logistics, which has led to the realization of the present dissertation, the subject of this review.

Until his teaching position, he held positions directly related to military logistics in Poland: Inspector of Defense Training and Crisis Management, Security Coordinator of the Security Agency, Head of the Military Logistics Department and others.

He participates in the following international peacekeeping missions:

- 06.2005-02.2006 Stabilization Mission IRAQ - Chief of Logistics of the Brigade
- 06.2000 - 08.2001 KFOR Kosovo - Head of Logistics Section,
- 03.1996-03.1997 UNDOF Syria / Israel - Logistics Officer.

Dr. Tadeusz Olejaj has the following awards: Bronze Cross of Merit, Star of Iraq, Gold Medal for Long Service, Gold Medal of the Armed Forces in the Service of the Fatherland, Gold Medal of Merit for National Defense, Medal of Peace Service for the Mission of UN Troops in the Golan Heights (UNDOF Medal for Peace), Medal for Peace and Freedom for the NATO Peacekeeping

Mission in Kosovo (KFOR Medal for Peace and Freedom), Medal of the Multinational Divisional Center -Southern Iraq.

3. Topicality of the topic and expediency of the set goals and tasks

Dr. Tadeusz Oleżaj devotes his research to the problems of the logistical support of the Polish army, including the issues of financial efficiency as an integral part of the logistical support of the Polish army in carrying out peacekeeping missions as part of the NATO Allied Forces. This topic is very relevant for Poland in connection with the need to optimize the economic costs of financing the Polish army. At the same time, this topic is relevant to all countries that are active participants in the peacekeeping missions of the Allied Allies. This study is also of particular importance, as the economic aspects of the functioning of the armed forces are poorly studied and little described in the existing scientific literature, and research on the economic aspects of peacekeeping missions is virtually absent. To carry out the research, the author sets a specific goal: "analysis of the financial efficiency and assessment of the capabilities of the logistics bodies of the armed forces to provide logistical support to the troops", as well as related goals, which I believe the author succeeds. In order to achieve this goal, the author examines the theoretical and historical aspects of military logistics, analyzes the state of the logistics system of the Polish Armed Forces, the specifics of the logistical support of the activities of the Polish Armed Forces abroad (including during peacekeeping missions within NATO).

Special attention is paid to current issues of financial efficiency of the logistical support of the Polish army. The author presents scientific hypotheses confirmed in the dissertation. In addition, it should be noted that research related to the economic aspects of the functioning of the armed forces faces a serious problem in the collection and processing of information due to the confidentiality of data. In addition, the study of these aspects requires not only knowledge of the basics of economics, but also a special military education. The success of this study is largely determined by the author's extensive personal experience and personal involvement as a high-ranking officer in the Polish army in peacekeeping missions, whose direct responsibility was the logistics of the peacekeeping contingent.

4. Knowledge of the problem

The author has undoubtedly studied the problem in depth. This is evidenced by his numerous publications. The total number of scientific publications is 45, including 3 individual monographs, 8 co-authored monographs, 32 scientific articles. Most scientific publications are indexed in international databases, including 6 - Web of Science and 2 - SCOPUS. All publications of the author are directly related to the studied problem.

In his dissertation, the author uses 286 sources, including scientific literature - 204, regulations and legal acts of Poland and the Polish army - 68, Internet resources, 12 own author's summaries and works.

The author's many years of experience in research and teaching at the Department of Management and Logistics Systems at the University of Rzeszow (Poland) is undeniable. His experience as a high-level officer in the Polish army in peacekeeping missions, whose direct responsibility was the logistics of the peacekeeping contingent, is equally indisputable.

5. Research methods used

The dissertation uses methods inherent in the topic and field of research - a systematic approach, enriched with a functional and structural approach, as well as expert mathematical methods. Empirical methods were used: scientific observations, research methods, assessments (opinions), theoretical methods: analysis and summary of literature and normative documents, available materials, including literature related to research tasks and existing assumptions and draft concepts, as well as summaries, comparisons, analytical and statistical data. They provide an opportunity to make an in-depth theoretical analysis, as well as on the basis of questionnaires and analysis of data from them to make practical and practical conclusions that have the character of contribution.

6. Characteristics and evaluation of the dissertation

In structural terms, the dissertation contains a list of main abbreviations, introduction, five chapters, conclusion, bibliography, list of figures, list of tables. An abstract is also attached, which summarizes the actual conclusions and results of the study. The dissertation is written in Russian and the abstract is in Bulgarian.

After the introduction sets out the main parameters of the study, the individual chapters focus on the following issues:

In the first chapter the author describes the prerequisites for the emergence and development of military logistics and logistical support of troops, justifies the importance of logistics for the successful implementation of military tasks, justifies the ever-increasing role of logistical support of the armed forces. The author also reveals the complexity of the tasks and functions of the logistical support of the army and the objective impossibility to eliminate the logistic function in the army. Theoretical aspects and definitions of military logistics are also revealed.

In the second chapter, Dr. Tadeusz Olejaj describes in detail the model of the logistics system of the armed forces. The author carefully considers the following components of such a model: the principles of planning the material needs of the armed forces, the processes of standardization of the material needs of the army, the organization and functioning of the logistics of the armed forces. The author examines the process of managing the logistics processes to support the army, taking into account the financial and economic aspects of military activity. The author pays special attention to the system of financial and economic information in the management of logistics processes to support the armed forces. The author analyzes the role of military units in the logistics system. The first and second chapters are mainly theoretical in nature.

In Chapter Three, the author analyzes and evaluates the logistics system of the Polish Armed Forces. The author analyzes the processes of formation and development of the regional logistics bases of the Polish army, their actual competent and structural condition, the principles of implementation of financial support, the end result of their activities. Particular attention is paid to the establishment and functioning of military economic units. The multi-level integrated information system of the Polish National Ministry of Defense is subject to serious analysis. The positive side of the work is the analysis of financial and material planning and budget financing of the Polish army, performed by the author, where the author reveals the weaknesses of financial support and further considers the formation and implementation of budget revenue plan, employment plan, responsibility of employees in the field of planning and some other important aspects.

The fourth chapter is devoted to the logistics of the armed structures of the Polish army, performing assigned tasks abroad. The author reveals the organizational and legal basis for the functioning of

peacekeeping missions abroad under the auspices of the UN and NATO, including the specifics of the participation of the Polish army in international peacekeeping missions. This specificity is considered in the direction of the logistical support of the peacekeeping missions and the logistic chain of the Polish military contingents. This chapter is particularly valuable for analyzing the practical experience of logistics activities in support of peacekeeping missions.

The fifth chapter analyzes the possibilities and needs of the logistical support of the military contingent participating in the peacekeeping mission. As components of this process were considered: the requirements to the logistics system and its capabilities, the implementation of the logistics management process, the collection and delivery of equipment and technical support for the contingent in the area of the peacekeeping mission, technical diagnostics, maintenance, repair and evacuation. military equipment in the area of the peacekeeping mission, logistical support of the military structural units of the logistics service, medical support of the contingent, treatment and evacuation of sick and wounded, sanitary and hygienic projects and provision of medical materials and equipment, management of the military contingent providing military logistics. Particularly useful is the author's study of the costs of the Polish military contingent performing peacekeeping missions abroad. The author examines the basic principles and documentation of financial transactions, accounting, cash management and financial reporting, planning of material costs and services provided on the regional market in the host country. Appropriate conclusions are made at the end of each section and in the dissertation.

7. Evaluation of the abstract and reference for the contributions in the dissertation work

The abstract is very detailed and accurately reflects the achievements in the dissertation itself. The abstract contains the following parts: justification of the relevance of research and the choice of topic, purpose, subject, object, hypotheses, limitations, structure and field of research, the author's contributions, as well as a summary of the dissertation. The abstract is prepared in Bulgarian, the dissertation is in Russian.

The contribution points of the dissertation can be divided into two parts. The author has formulated contributions that have a strong theoretical character and second practical-applied contributions. The author has presented 10 main conclusions in the abstract. All conclusions are scientifically substantiated and logically proven in the dissertation. Thus, the abstract fully reflects the essence of the dissertation and meets the requirements for it.

8. Evaluation of the publications on the dissertation

The candidate has submitted a list of publications on the topic of the dissertation. They are both personal and co-authored. All are published in peer-reviewed and peer-reviewed publications. Monographic research and studies predominate, which is proof of the sufficiently solid popularization of the ideas that the candidate defends in his dissertation. The total number of scientific publications is 45, including 3 individual monographs, 8 co-authored monographs, 32 scientific articles. Most scientific publications are indexed in international databases, including 6 - Web of Science and 2 - SCOPUS. All publications of the author are directly related to the studied problem.

9. Assessment of compliance with the minimum national requirements

It is evident from the reference for fulfillment of the minimum national requirements for awarding the scientific degree "Doctor of Sciences", which the applicant has applied, that there is an overfulfillment of these requirements.

10. Personal participation of the doctoral student

There is all the evidence that this dissertation is the work of the author himself, the result of his research and work on a topic that is largely within the scope of his teaching and on the other hand - his scientific research and analysis.

11. Weaknesses and issues

I believe that the candidate could refer to more Bulgarian authors who are present, but are relatively small in number compared to the number of foreign authors.

When considering the financial aspect and the logistical support of the Polish army in peacekeeping operations, it is also advisable to take into account the benefits associated with strengthening the international prestige and image of the countries participating in the peacekeeping mission, as well as the economic impact of strengthening economic ties. and future) with the region in which the peacekeeping mission is carried out.

Also important is the impact of participation in countries with a peacekeeping mission on the exchange rate of the national currency of the participating country, on stock exchange quotations and on other macroeconomic processes.

At the same time, it should be noted that due to the lack of research in this field of knowledge, in fact, any direction of research in a field chosen by the author will be very relevant.

12. Recommendations for future use of dissertation contributions and results

I recommend directing future research to the development of logistics support and its financial efficiency, taking into account the interaction of the Polish army with the allied armies of countries that are not part of the NATO bloc, but seek membership in the bloc, such as the Ukrainian army. This scientific direction is very relevant both for Ukraine and for its closest neighbor Poland and for all NATO members.

CONCLUSION

The review of the dissertation on the topic: "Financial efficiency of logistical support of the Polish army", developed by Dr. Tadeusz Olejzch, gives grounds to conclude that this study meets the minimum requirements of the Law on the Development of the Academic Staff of the Republic of Bulgaria. The topic provides an opportunity to reveal both fundamental issues of economic and managerial theory, as well as to outline models for practical benefits of the application of the theory in practice.

The dissertation contains scientific, scientific-applied and applied results, which represent an original contribution to science and meet all 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 fully comply with 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 doctoral student Tadeusz Olejaj has in-depth theoretical knowledge and professional skills in the professional field 3.8. Economics, demonstrating qualities and skills for independent research.

Due to the above, I confidently give my positive assessment of the research presented by the above peer-reviewed dissertation, abstract, results and contributions, and I invite the esteemed scientific

jury to award the degree of "Doctor of Science" to Dr. Tadeusz Olejaj in the field of higher education 3. Social, economic and legal sciences, professional field 3.8 Economics, doctoral program "Finance, insurance and insurance".

April 12, 2021 Reviewer:

A handwritten signature in blue ink, appearing to be 'Igor Britchenko', written in a cursive style.

(Prof., Doctor of Economics Britchenko Igor Gennadievich)