

STANDPOINT

by Prof. OGNYANA KIRILOVA STOCHKOVA, PhD

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for a dissertation, presented for obtaining the educational and scientific degree "doctor"

Field of Higher Education **3. Social, economic and legal science**

Professional direction **3.8. Economy**

Doctoral program "**Finance, Insurance and Social security**"

Author: **Olesya Bespartochna**

Topic: „**Improvement of the organizational and financial mechanism of the economic diagnostics of agricultural enterprises in Ukraine** ”

Taught by the head: prof. Dr. Igor Genadievich Britchenko

1. General description on material presentation

By order №80 from 24.03.2021. of the Rector of the Higher School of Insurance and Finance Assoc. Prof. Dr. Grigory Vazov I have been appointed a member of the scientific jury for conducting a procedure for defense of a dissertation on the topic "Improvement of the organizational-financial mechanism for economic diagnostics of agricultural enterprises in Ukraine" for the acquisition of educational and scientific degree "Doctor" in the field of higher education 3. Social, economic and legal sciences, professional field 3.8. Economics, doctoral program "Finance, insurance and social security".

The author of the dissertation is Olesya Bespartochna is a doctoral student in independent form of education at the Department of Finance with supervisor Prof. Igor Britchenko. Transmitted by the Center for Research and Doctoral Training in VUZF materials include documents according to the presented inventory:

1. Order №80 / 24.03.2021 for determination of a scientific jury for protection of the dissertation.
2. Dissertation;
3. Abstract;
4. Autobiography;

5. List and copies of the publications on the topic of the dissertation;
6. Information about the scientific and scientific-applied contributions in the dissertation labor;
7. Information on fulfillment of the minimum national requirements for acquisition of the educational and scientific degree "doctor" in professional direction 3. 8. Economics. From a formal point of view, the doctoral student presented a complete set of necessary for evaluating the results of the dissertation research documents.

2. Brief biographical data about the doctoral student

PhD student Olesya Bespartochna works as an assistant at the Kharkiv Aviation Institute at the Department of Economics and Marketing. Prior to that, Bespartochna had experience as an operational dispatcher and laboratory assistant in a chemical laboratory at a steel plant in Kremenchug, Ukraine.

Olesya Bespartochna has a higher education - engineer in geodesy and cartography - bachelor's degree. The master's degree is in finance and credit, obtained from the University of Economics and Law in Poltava.

Olesya Bespartochna was enrolled as a doctoral student in self-study in the Department of Finance at VUZF in 2019 and after the implementation of her individual curriculum was expelled with the right to defense.

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

The chosen problem for research in the dissertation is relevant both in theoretical and practical terms. The doctorant built her research on a well-formed structure consisting of three parts: theoretical, analytical and practical-applied. An introduction, conclusion and used literature are formed.

The main goal of the dissertation is formulated by the doctoral student clearly and precisely - to make a theoretical and methodological justification of the process of improving the organizational and financial mechanism for economic diagnostics of agricultural enterprises in Ukraine and to develop practical recommendations for improving the efficiency of their business.

To address this goal, nine specific tasks have been set. They are consistently clarified in the dissertation and provide an opportunity for comprehensive research and analysis of the topic.

Clear and specific are:

- The object of the study - the economic activity of agricultural enterprises in Ukraine.
- The subject of research - improvement of theoretical and methodological and applied bases for economic diagnostics of agricultural enterprises in Ukraine.

4. Knowledge of the problem

Undoubtedly, the doctoral student has a deep knowledge of the researched problem, which is confirmed by the complete research in the dissertation work proposed for defense.

5. Research methodology

The conclusion that is imposed by the methods used in the study is that they have allowed to achieve a thorough clarification of the goal and obtain an adequate response to the

tasks set for resolution in the dissertation. Quantitative methods of statistical analysis are actively used - correlation, analysis-synthesis, grouping method, survey method and modeling.

6. Characteristics and evaluation of the dissertation

The dissertation consists of 229 pages, at the end there are tables with data on individual indicators, analyzed in the dissertation, the survey and other documents that supplement the analysis in the work. Structurally, the dissertation contains an introduction, three chapters, a conclusion and a bibliography, which contains 248 references. The selected structure is appropriate and allows for detailed development. the set topic and the main scientific goal of the research.

The first chapter has an introductory character and it develops its theoretical conceptual framework of economic diagnostics, its role for effective economic activity and methodological aspects of economic diagnostics. Here the author shows the knowledge of the opinions expressed in the scientific literature, arranges them, makes a critical review and quotes them properly. The strongest result of the research in this part of the dissertation is the scheme proposed by the doctoral student, outlining five consecutive stages in economic diagnostics for determining the efficiency of the activity of agricultural enterprises.

In the second chapter, Olesya Bespartochna focuses on assessing the effectiveness of diagnostics of agricultural enterprises in Ukraine. Consistently considered - the information provision of economic diagnostics, on this basis an assessment of the state of economic diagnostics in agriculture of Ukraine and an assessment of the results of economic diagnostics in the agricultural enterprises of the country. In this part the doctoral student demonstrates the knowledge and application of the quantitative methods of analysis of economic diagnostics in the chosen branch of economics.

The third chapter is devoted to the improvement of the financial mechanism for economic diagnostics of agricultural enterprises in Ukraine on the basis of the formation of an effective information base that allows to make assessments and forecasts for the development of agricultural enterprises.

Throughout the dissertation, the author presents data processed by individual indicators in tables, applying statistical quantitative research methods, which serve as a reinforcement of the assessments she makes in individual countries to improve the diagnosis of agricultural enterprises in Ukraine. The data are duly cited, they are selected by the author from official sources, which she obviously knows well and skillfully uses.

7. Contributions and significance of development for science and practice

After getting acquainted with the dissertation, the following merits can be highlighted, which have the character of contributions:

1. Theoretical contributions:

A - original methodology for financial diagnostics of the efficiency in the work of agricultural enterprises;

B - mechanism for information provision of financial diagnostics in making management decisions in the activities of agricultural enterprises in Ukraine.

2. *Contributions of an applied nature:*

A - a complex program is proposed, which allows to determine in practice the qualitative and quantitative indicators of efficiency taking into account the external environment (including international and macroeconomic conditions) and other market factors on the activity of agricultural enterprises;

B - a methodology based on economic-mathematical modeling and calculation of the coefficient for changing the value of the elements of the resource potential of agricultural enterprises for the development of promising and cost-effective (profitable) agricultural enterprises is substantiated.

C - the elements of financial diagnostics are developed, referring to the innovative provision of the resource potential of the agricultural enterprises in order to increase the production and the realization of the production, ie. at the expense of updating the technological base and the introduction of modern technologies, leading to an increase in the financial result of the activity.

These contributions are interesting and useful, both for improving the methodology for diagnosing the effectiveness of the national agriculture of Ukraine and for Bulgaria.

8. Assessment of compliance with the minimum national requirements

From the attached reference for fulfillment by the doctoral student of the minimum national requirements for acquiring the educational and scientific degree "Doctor" in the professional field 3.8. Economy shows that they are fully implemented.

9. Personal participation of the doctoral student

I have every reason to believe that Olesya Bespratochna developed her work on her own. All references to works and authors are correctly cited. No plagiarism was found in the evaluated dissertation.

10. Abstract

The abstract reflects the main results achieved in the dissertation. He presents adequately and in a synthesized form the content of the dissertation and the contributions of the doctoral student.

11. Critical remarks and recommendations

I recommend the doctoral student to get acquainted with the publications of Bulgarian authors who have remarkable publications in the field of financial analysis of agricultural processes and which would enrich her ideas about the development of Bulgarian science in agricultural economics. They are researchers from the Institute of Agrarian Economics and the Departments of Agrarian Economics at the University of National and World Economy, Economic University-Varna, Agrarian University -Plovdiv and others.

12. Personal impressions

My impressions of Olesya Bespartochna are that she is a committed and responsible doctoral student. She kept in constant contact with the supervisor and performed the tasks according to her individual plan on time.

13. Recommendations for future use of dissertation contributions and results

I recommend the PhD student to promote her research and prepare a textbook for students in Financial Analysis of Agricultural Enterprises, which will give them knowledge about the role of financial diagnostics as a mechanism for evaluating the effectiveness of agricultural enterprises.

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 and the Regulations for its application. 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 Olesya Bespartochna has in-depth theoretical knowledge and professional skills in 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 reviewed dissertation, abstract, results and contributions, and I propose to the esteemed scientific jury **to award the educational and scientific degree "Doctor" to Olesya Bespartochna** in field of higher education - 3. Social, economic and legal sciences; Professional field - 3.8. Economics; doctoral program "Finance, Insurance and Social Security".

29.04.2021

Author of the standpoint:

(Prof. Ognyana Stoichkova, PhD)