

POSITION

**From Prof. Dr. Silvia Trifonova Trifonova-Pramatarova,
University of National and World Economy (UNWE), Sofia**

of a dissertation for the award of the educational and scientific degree “Doctor”

in Area of Study 3. Social Sciences, Economics and Law, Field of Study 3.8. Economics, Ph.D. Program “Finance, Insurance and Social Security”, Higher School of Insurance and Finance (VUZF University), Sofia

Author: Ph.D. student Olesia Stanislavovna Bezpartochna

Title: „Improving the organizational and financial mechanism of economic diagnostics in agricultural enterprises of Ukraine”

1. General description of the presented materials

By Order № 80/24.03.2021 of the Rector of the Higher School of Insurance and Finance (VUZF University) Assoc. Prof. Dr. Grigorii Vazov I have been appointed a member of the scientific jury for providing a procedure for defense of a dissertation on the topic “**Improving the organizational and financial mechanism of economic diagnostics in agricultural enterprises of Ukraine**” for obtaining an educational and scientific degree “Doctor” in the Area of study 3. Social Sciences, Economics and Law, field of study 3.8. Economics, Ph.D. program “Finance, Insurance and Social Security”.

The author of the dissertation is Ph.D. student Olesia Bezpartochna. The materials submitted by the Center for Scientific Research and Doctoral Studies at the VUZF University include all the necessary documents for the procedure, namely: CV in English, dissertation in Russian, abstract in Bulgarian and in Russian, list and summaries of the publications on the topic of dissertation in Bulgarian and Russian, the publications of the doctoral student on the topic of the dissertation, reference of the scientific and scientific-applied contributions in Russian.

2. Brief biographical data about the candidate

Olesia Bezpartochna was born on January 31, 1980.

She is a graduate junior engineer in Geodesy, Cartography and Land Management from the Kremenchug National University, Kremenchug, Ukraine in 2012 (bachelor’s degree). In 2016 she graduated as a specialist in Finance and Credit from the Poltava Institute of Economics and Law, Poltava, Ukraine.

Olesia Bezpartochna’s professional experience began in May 2004 as a dispatch office operator until June 2006 in Kremenchug, Ukraine. From August 2007 to the end of April 2009, she worked as a labour rationing technician in Kremenchug, Ukraine. From July 2009 to September 2011 she was a senior engineer in a measuring laboratory in Globino, Ukraine. From February 2012 to February 2018,

she was a laboratory assistant chemical analysis Chemistry Laboratory in Kremenchug, Ukraine. Since January 2019, she has been an assistant professor in the Department of Economics and Marketing at the National Space University "Kharkiv Aviation Institute", Kharkov, Ukraine.

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

The topic of the dissertation research is relevant for Ukraine, because as the author notes there is no comprehensive approach and program for the implementation of economic diagnostics of the efficiency of economic activities of agricultural enterprises in Ukraine, as well as guidelines for the future development of these enterprises taking into account the organizational and economic aspects.

The author has set as the main goal of the dissertation to make a theoretical and methodological justification of the process of improving the organizational and financial mechanism of economic diagnostics of agricultural enterprises in Ukraine, and to develop practical recommendations for improving the efficiency of their business. This goal is decomposed into 9 tasks.

4. Knowledge of the problem

The author is very well acquainted with the problem of scientific research. This is evidenced by the correct formulation of the object and subject of the study. The object of the study is the economic activity of agricultural enterprises in Ukraine. The subject of the research is the improvement of the theoretical, methodological and applied bases of the economic diagnostics of the agricultural enterprises in Ukraine.

5. Research methodology

Various research methods have been used for the development of the dissertation work – theoretical and methodological analysis, systematic approach, functional and structural approach, descriptive analysis, empirical analysis, method of observation, method of analysis and synthesis, field research and survey method, economic and mathematical modelling, etc. Other methods are mentioned in the dissertation's methodology, but some of them cannot be considered as such – for example, systems theory and operations research.

6. Characteristics and evaluation of the dissertation

Structurally, the dissertation consists of the following parts: introduction, three chapters, conclusion, bibliography, appendix. Before the introduction are presented list of abbreviations, list of tables and list of figures. The dissertation is accompanied by an abstract, which briefly presents the structure and content of the dissertation and author's theses and research results. The dissertation is written in Russian, and the abstract is in Bulgarian and Russian. The total volume of the dissertation is 247 pages, and the main text is 229 pages. The paper presents 18 tables and 8 figures. The application occupies 18 pages.

The bibliography includes 248 literature sources - books, articles, reports, periodicals and non-periodicals, statistical sources, Internet sources.

The first chapter of the dissertation is devoted to the theoretical foundations and methodological support of economic diagnostics of agricultural enterprises in Ukraine. A literature review of research on economic diagnostics is made to derive its theoretical foundations, the economic diagnostics of economic efficiency is analyzed, and the methodological aspects of economic diagnostics of agricultural enterprises in Ukraine are derived.

The second chapter is devoted to the analysis and evaluation of the effectiveness of economic diagnostics of agricultural enterprises in Ukraine. Here is an analysis of the economic diagnostics of the management of selected 10 agricultural enterprises producing plant and livestock products in Ukraine in the period 2015-2019. The information security of the economic diagnostics of these enterprises is presented and the results are analyzed and evaluated according to many indicators – size of agricultural holdings of agricultural enterprises, size of gross harvest and yield of crop production, indicators of condition and efficiency of use of fixed assets, indicators of efficiency of use of labour resources, dynamics of operating costs and their share, indicators of production costs and income volumes, net sales profit and level of profitability of agricultural products.

The third chapter is devoted to the improvement of the organizational and financial mechanism of economic diagnostics of agricultural enterprises in Ukraine. The main aspects of the formation of an effective information base for economic diagnostics of agricultural enterprises in Ukraine are considered, and the author offers specific sources of information to be used in the application of micro- and macroeconomic diagnostics by the respective enterprises in the country. Many indicators for monitoring and evaluation of agricultural enterprises in Ukraine for the period 2015-2019 have been used in the dissertation, such as indicators for evaluation of investment support and increase in production, indicators for evaluation of innovation activity of enterprises and others.

Of particular interest is the prognostic analysis of the condition of agricultural enterprises in Ukraine based on the obtained results from economic diagnostics. For this purpose, indicators were used to estimate the estimated values of industrial stocks of enterprises, their agricultural fixed assets, their costs for agricultural staff, their financial resources and their overall potential. Finally, through economic and mathematical models, the author has made a forecast of the general potential of agricultural enterprises in Ukraine and has formulated guidelines for their economic development.

The conclusion presents the main findings from the study. In general, it can be summarized that the author has managed to achieve the set goal and tasks of the dissertation.

7. Contributions and significance of dissertation for science and practice

The author's contributions are listed in the submitted Reference of contributions. The contributions are divided into two groups – scientific contributions of theoretical nature and scientific-applied contributions of practical nature. The author has presented 2 scientific contributions and 3

scientific-applied contributions of her dissertation. However, the contributions are not indicated in the abstract, as is generally accepted.

8. Evaluation of publications on the dissertation

The candidate has presented 11 scientific publications on the topic of the dissertation. They are both individual and co-authored, and are closely related to dissertation issues. These publications are listed in the Reference of scientific publications on the topic of the dissertation, where summaries of the publications in Bulgarian are presented. They are also presented in the abstract of dissertation.

9. Personal participation of the candidate

There is all the evidence that the dissertation is the work of the candidate herself.

10. Abstract

The abstract corresponds to the content of the dissertation. The abstract is prepared in Bulgarian and Russian, and the dissertation – only in Russian. But the abstract does not include the Reference of contributions.

11. Critical remarks and recommendations

I have the following notes and recommendations about the dissertation:

As the first scientific contribution of the dissertation it is stated that a methodological tool for economic diagnostics of economic efficiency is proposed, which allows agricultural enterprises to optimize the process of studying their economic activity by analyzing the indicators of market valuation of the enterprise, financial and non-financial indicators, and operating expenses. I agree that a methodological tool for economic diagnostics of the efficiency of economic activity is proposed in the dissertation, but I believe that the further formulation of the contribution is inaccurate. First, only three places in the dissertation talk about the market valuation of an enterprise, as only in Table 1.4. this has some important significance. But nowhere in the dissertation is given and makes an analysis of market valuation - share price, market value and other such indicators of agricultural enterprises in Ukraine. It is not clear what form of ownership these companies have, but most likely they are not joint stock companies, so they should be sought for market valuation. Second, from the separation of financial and non-financial indicators on the one hand, and of operating costs on the other, it seems that operating costs are not treated as a financial and economic indicator.

Although the dissertation is now being defended in 2021, it does not reflect the impact of the Covid-19 pandemic on the economic efficiency of agricultural enterprises in Ukraine. Only in one of her publications the Ph.D. student has addressed these issues, in co-authorship with her supervisor - a report to a round table at the VUZF, and this publication is also presented in the bibliography of the dissertation.

I have two questions for the Ph.D. student:

1/ How would the conclusions of the dissertation change given the impact of the Covid-19 pandemic?

2/ In what ways can the economic effect be increased - the additional profit of agricultural enterprises in Ukraine, in the current conditions of a pandemic? My second question corresponds to the second scientific-applied contribution of the dissertation.

Notes of a technical nature to the dissertation, the presence of repetitions, discrepancies in the number of tables, etc. can also be made, but they do not diminish the merits of the dissertation.

12. Personal impressions

I do not know the Ph.D. student and I have no personal impressions of her.

CONCLUSION

The dissertation on the topic “**Improving the organizational and financial mechanism of economic diagnostics in agricultural enterprises of Ukraine**”, developed by Ph.D. student Olesia Stanislavovna Bezpartochna is an interesting and comprehensive scientific study on this issue, which gives a forecast and guidelines for the potential and economic development of agricultural enterprises in Ukraine. The presented materials comply with the requirements of the Law for the Development of the Academic Staff in the Republic of Bulgaria (ZRASRB) and the Regulations for implementation of ZRASRB, and the Regulations for admission and training of doctoral students at VUZF University.

Based on this, I give my **positive assessment** of the research presented by the above-reviewed dissertation and abstract, and **I propose to the esteemed scientific jury to award the educational and scientific degree of “Doctor”** to Olesia Stanislavovna Bezpartochna in the area of study 3. Social Sciences, Economics and Law, field of study 3.8. Economics, Ph.D. program “Finance, Insurance and Social Security”, Higher School of Insurance and Finance (VUZF University), Sofia.

09.05.2021

Sofia

Reviewer:

(Prof. Dr. Silvia Trifonova-Pramatarova)