

REVIEW

**of doctoral work for obtaining the 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**

Topic of the doctoral thesis: Improving the organizational and financial mechanism of economic diagnostics in agricultural enterprises of Ukraine.

Author of the doctoral thesis: Olesya Stanislavovna Bezpartochna

Scientific adviser: Prof. Dr. Ec. Mr. Igor Gennadyevich Britchenko

Reviewer: Assoc. Prof. Dr. Maria Radoslavova Stanimirova, University of Economics - Varna, professional field 3.8 "Economics" and scientific specialty "Economics and Management (Agriculture)"

1. General presentation of the received materials

This review is prepared on the basis of Order № 80 / 24.03.2021 of the Rector of the Higher School of Insurance and Finance (VUZF) - Assoc. Prof. Dr. Grigorii Vazov, in accordance with the Law on the Development of Academic Staff in the Republic of Bulgaria, the Regulations for application of this law, as well as in accordance with the Regulations for admission and training of doctoral students at VUZF.

The dissertation has a total volume of 247 pages and is structurally formed in an introduction, three sections, conclusion, references, lists of abbreviations, graphs and tables.

The presented structure in sections and paragraphs is well balanced and demonstrates the logical development of the research from the theoretical (with staging character), through the analytical,

to the strategic and prescriptive part of the work. The dissertation contains 19 drawings (figures), 36 tables and 1 appendix. 248 literature sources were used.

Attached is a reference for the contributions of the dissertation and for compliance with the minimum national requirements for the acquisition of the dissertation.

ONS "Doctor" in PN 3.8 Economics. A list and publications of the doctoral student in the dissertation are available to the set with the received materials.

2. Brief biographical data about the doctoral student.

The doctoral student Olesya Stanislavovna Bezpartochna has been studying for a doctorate in independent training at the State Enterprise "Finance, Insurance and Insurance" at the Higher School of Insurance and Finance - Sofia (VUZF), with a scientific supervisor Prof., Ph.D. Igor Gennadyevich Britchenko. Enrollment in doctoral studies was carried out by Order of the Rector of VUZF №434 / 16.12.2019. The doctoral student was expelled with the right to defense by Order of the Rector of VUZF №9 / 01.02.2021.

PhD student Olesya Bezpartochna graduated with a bachelor's degree in Geodesy and Cartography from Kremchug National University and specialized in Finance and Credit at the Poltava Institute of Economics and Law. Since 2019 he has been an assistant at the Department of Economics and Marketing at the National Aerospace University, Kharkiv Aviation Institute, Ukraine.

Some parts of the dissertation are part of a research topic developed by the National Aerospace University "Kharkov Aviation Institute", of which the author is a co-contractor, namely: "Business activity of the enterprise in conditions of economic turbulence "(state registration number 0117U005480), where the author has made an economic diagnosis of the efficiency of economic activity of agricultural enterprises in Ukraine; guidelines for the formation of the information base for economic diagnostics of agricultural enterprises in Ukraine; measures to improve organizational and financial mechanism of economic diagnostics of agricultural enterprises in Ukraine The author's contribution to collective research is indicated in the list of publications on the dissertation.

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

The dissertation is dedicated to a topical issue related to the need for continuous monitoring and analysis of the internal and external environment of agricultural enterprises as a basis for improving the economic and financial mechanism of the methodology of business diagnostics in agriculture and on the other - for evaluation of the efficiency of the economic activity and argumentation of perspectives and directions for business development. The necessity of continuous development of the applied methodological approaches for diagnostics of the environment, arising from the strengthening of the competition, changes in the normative framework and the approaches for financing in the agricultural sector is substantiated.

The object and the subject of the dissertation are clearly formulated. The way in which the research goal and tasks are defined is generally correct (directs attention to the subject of research) and provides an opportunity for their achievement in the process of work development. The purpose and tasks do not specify the object of study, namely the economic activity of agricultural enterprises in Ukraine.

4. Knowledge of the problem.

The author substantiates the choice of topic with sufficient arguments and knows the problems of the study. On the one hand, the knowledge of the specialized literature and research in the field of business diagnostics of agricultural enterprises, on the other hand - the approbation of some of the results in the economic activity of agricultural enterprises in Ukraine allow her to highlight issues that are not yet in depth. analyzed and for which there are no practical developments.

5. Research methodology.

The methodology of the dissertation research includes theoretical and methodological analysis of the researched issues, diagnostics of the external and internal environment, incl. current legislation in Ukraine, practical research based on appropriate methods, interpretation of the results obtained and presentation of conclusions and recommendations.

6. Characteristics and evaluation of the dissertation.

The introduction of the dissertation includes the conceptual and methodological framework of the research and argues the topicality, the object, the subject of research, the goal and the set tasks.

The first section of the paper discusses theoretical and methodological issues of business diagnostics as a process, key definitions and influencing factors. The scope is discussed and the main aspects of the evolution of economic diagnostics as a system are presented. An indicative framework of the economic diagnostics of the activity of agricultural enterprises is presented, and the scope and levels of basic indicators for analysis are discussed. A scheme of organizational and financial mechanism of economic diagnostics is proposed, including stages and levels of research of an agricultural enterprise. Levels of application of main directions of economic-mathematical methods in diagnostics of agricultural enterprises are summarized. An assessment of factors and results of economic diagnostics of selected agricultural enterprises in Ukraine is presented, which give grounds to the author to reach generalized conclusions for the country as a whole. Among the more important characteristics are that the majority of farms use rented land in their activities, the level of depreciation is within the allowable limits, there is a negative trend in the number of employees and others. There is an increase in the gross harvest of major agricultural crops such as corn and sunflower, an increase in capital productivity and return on assets, an increase in labor productivity and positive dynamics in the change in net income and profit.

In the third section are presented opportunities for improving the information base of economic diagnostics and a model of complex diagnostics of the environment is proposed, distinguishing types of information flows at the level of agricultural holding. The effectiveness of the application of this model was assessed on the basis of a survey of representatives of agricultural enterprises. Among the more important conclusions are that the application of such a model reduces the level of conditional volume of risk in the surveyed enterprises.

The bibliographic reference shows excellent theoretical and practical awareness of the author of the dissertation. From the rich set of tables, graphs, applied statistical-mathematical methods, questionnaires and expert assessments, a conclusion can be made about the depth of the practical research.

The language and style of development are scientific. The tools used are successful. I consider the defined goals and tasks to be achieved.

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

The presented report on the contributions as a whole correctly reflects the main achievements of the doctoral student in the overall research. Conditionally, the contributions are divided into scientific and practical.

The scientific contributions of the developed dissertation are summarized in two:

1. Methodological tools for economic diagnosis are proposed efficiency of agricultural enterprises.
2. A mechanism for organizational and financial diagnostics of agricultural enterprises is proposed, based on complex information provision by decision-making stages.

Three contributions of practical and practical significance are presented, focusing on:

1. A complex program for economic diagnostics of agricultural enterprises in Ukraine has been developed and implemented.
2. A methodological toolkit for forecasting the activity of agricultural enterprises by types of resources has been developed and tested.
3. Elements of economic diagnostics of the resource are studied potential of agricultural enterprises in Ukraine, taking into account the innovative provision of the business process.

8. Evaluation of the dissertation publications

On the topic of the dissertation the doctoral student has published a total of 11 publications, including: 2 articles, 4 reports and individual chapters in 2 monographs. Structurally, 5 of the publications are independent, with the predominant part (10) being in English, published in Ukraine and Bulgaria, respectively.

9. Personal participation

The dissertation is with independent and completed study. It is declared that the theoretical and practical developments, conclusions and recommendations presented in the dissertation are independently prepared by the doctoral student, as from the scientific works published in co-authorship, and that the dissertation uses those parts that are the result of personal scientific research.

10. Abstract

The main points of the dissertation have found a place in the presented abstract. In this sense, the content of the abstract corresponds to the main work of the author.

11. Critical remarks and questions

In order to create preconditions for convincing defense of the work of the doctoral student, I allow myself to ask the following questions:

1. To what extent are computer information systems for the provision of management advice applied in the activity of agricultural enterprises in Ukraine and to what extent can the presented diagnostic methodologies be integrated with such intelligent advisory systems?
2. Is there a relationship between the profile of the agricultural enterprise (crop, livestock or combined) and key financial and economic results (profitability, labor productivity, etc.)?
3. On page 20 of the dissertation abstract, when presenting an assessment of the results of the conducted diagnostics, it is stated that: "The analysis of the efficiency of the use of personnel in agricultural enterprises reveals the negative dynamics of the reduction of the number of employed workers, low wages and part-time employment. Despite the negative dynamics of the efficiency of the use of personnel in the surveyed enterprises, there is an increase in labor productivity and an excess of growth rates above wage levels'. Is it possible with low incomes of those employed in agriculture to achieve sustainable development of the agrarian business in the country?
4. In many places in the dissertation the need to use the results of marketing research in diagnostics and making strategic decisions for business development of agricultural enterprises is commented. What key marketing indicators do you think need to be covered in the diagnostic process?

CONCLUSION

The presented dissertation is a large-scale study of a significant and current problem. The author's contributions enrich the existing knowledge in the field of diagnostics of agricultural enterprises and the application of key results for the strategic development of agricultural business in Ukraine. Therefore, I give my positive assessment of the research presented by the above-reviewed dissertation, abstract, results and contributions, and I invite the esteemed scientific jury to award the educational and scientific degree "Doctor" of Olesya Stanislavovna Bezpartochna in the field of higher education: 3. Social, economic and legal sciences; Professional field: 3.8. Economics; Doctoral program "Finance, Insurance and Social Security".

Date: May 8, 2021. Signature:

/ Assoc. Dr. Maria Stanimirova /