

OPINION

**By Prof. Dr. Sc. Evgeni Georgiev Evgeniev
Higher School of Insurance and Finance**

of the materials submitted for
participation in the competition
**to occupy the academic position "associate professor "
in the Higher School of Insurance and Finance**

area of higher education 3. Social, economic and legal sciences,
professional field 3.8. Economics (Budget Management and Innovative Budget Methods)

In the competition for "assoc. prof.", announced in the State Gazette, no. 52 of 07/05/2022 and on the website of the Higher School of Insurance and Finance - Sofia, as candidate is participating

James Borislavov Jolovski, PhD, Higher School of Insurance and Finance – Sofia

1. General presentation of the procedure and the candidate

By order No. 372 of 10.11.2022 of the Rector of the Higher School of Insurance and Finance, I was appointed as a member of the scientific jury of a competition for the academic position of Associate Professor at the Higher School of Insurance and Finance in the field of higher education 3. Social, economic and legal sciences, professional field 3.8. Economics (Budget management and innovative budget methods).

The only participant in the competition is **James Borislavov Jolovski**, PhD, Higher School of Insurance and Finance.

The set of printed/electronic materials presented by James Jolovski, PhD is in accordance with the Regulations for the Development of the Academic Staff of VUZF and includes the following documents:

- autobiography;
- copy of a diploma for the scientific degree “Doctor”
- a monographic work with a summary;
- list of publications and copies of each one of them;
- summaries of publications;
- Certificate of work experience;
- evidence of participation in scientific projects;
- reference on the fulfilment of the minimum national requirements for holding the academic position of "Associate Professor";
- a reference to contributions and citations;

3. General characteristics of the applicant's activity

James Jolovski, PhD has submitted for consideration a habilitation work and 17 different publications – monographic work and other papers.

The candidate Dr. Iolovski works and lectures in the field of budget management of public finances. He has published a number of papers and monographic works in the field. In the presented habilitation thesis "Modern trends in the budgetary management of public finances" significant contributing moments stand out, more important of which are:

- ✓ A model is developed and proposed for the consistent assessment of the external factors that have the strongest impact on the budgetary process
- ✓ The impact of the main influencing factors on the two aspects of the budget process for a six-year period in Bulgaria is examined. Opportunities for optimization have been identified.

In the rest of the presented publications, other contributing moments can be highlighted, namely:

- ✓ The specificities of the administrative-organizational framework in the activity of organizations for public benefit have been systematized. On this basis, projections and guidelines for the application of sector-specific budget methodology and management accounting models are presented;

- ✓ Models have been developed and proposed for liquidity management, for revenue planning in conditions of uncertainty and for an alternative sequence in developing operational budgets;
- ✓ Through the analysis of entrepreneurship curricula for profiled training in secondary education, the latter is argued as an alternative to vocational education. The conclusions of the analysis represent a basis both for strategic planning at the state level in the field of financial literacy, and for further development of the curricula in the field of economics in higher education.

From the materials submitted for opinion, it is clear that Dr. James Jolovski has the necessary expertise for scientific and teaching work. This is also confirmed by his work career.

Dr. Jolovski has met the minimum national requirements for the academic position of "associate professor".

3. Critical remarks and recommendations

I have no remarks on the candidate in the competition. I would recommend Dr. Jolovski to continue his research in the area of budget process management.

CONCLUSION

In conclusion I confirm that the documents and materials submitted by Dr. James Jolovski fully meet all the requirements of the Law on the Development of the Academic Staff in the Republic of Bulgaria (LDASRB), the Regulations for the Implementation of the LDASRB and the Regulations of VUZF. They fully represent his scientific work.

On the basis of what I have stated so far, as a member of the scientific jury, I support the appointment of the academic position "Assoc. Prof" in the Higher School of Insurance and Finance by Dr. James Jolovski.

I recommend the esteemed Scientific Jury to prepare a report-proposal to the Academic Council for the election of Dr. James Jolovski to the academic position "Associate Professor" at VUZF in the professional direction "Budget Management and Innovative Budget Methods".

I recommend the esteemed Scientific Jury to prepare a report-proposal to the Academic Council of VUZF for the election of Dr. James Jolovski to the academic position of "associate professor" at VUZF in the professional field **3.8. Economics (Budgetary management and innovative budget methods)**.

02.12.2022 г.

Prepared by:

/Prof. Dr. Sc. Evgeni Evgeniev/