

OPINION

by Prof. Dr. Teodora Georgieva,

Scientific organization: Sofia University "St. Kliment Ohridski"

of the materials submitted for participation in the competition

to hold the academic position of 'associate professor'

of the VUZF

Field of higher education 3. Social, economic, and legal sciences;

3.8 "Economics" (Audit, accounting and economic crime counteraction).

In the competition for "associate professor", announced in the State Gazette, no. 93 from 22.11.2022 and on the website of the VUZF, the participating candidate is Dr. Diana Bankova Nedelcheva.

1. General presentation of the procedure and the candidate

For participation in the announced competition, documents were submitted by Dr. Diyana Bankova Nedelcheva, who is the only candidate.

The set of electronic materials presented by Dr. Diyana Bankova Nedelcheva is in accordance with the Regulations for the Development of the Academic Staff of VUZF and includes the following documents:

- curriculum vitae in European format;
- a copy of the diploma for holding the National Doctoral Certificate;
- independent monographic work and summary to it;
- a book based on the candidate's defended dissertation;
- list of publications after the defense of the doctoral dissertation and copies of the works;
- summaries in Bulgarian and English of the publications;
- copies of documents for academic load;
- evidence of performed expert activity;

- evidence of membership in scientific organizations;
- a report on the fulfilment of the national minimum requirements laid down in the Law on the Development of the Academic Staff in the Republic of Bulgaria and the Rules for its implementation;
- a reference to the citations of scientific works in publications by other authors;
- reference to contributions in scientific publications;
- other administrative documents.

Diyana Bankova Nedelcheva was born in 1992. She completed her secondary education at the "Vasil Levski" in the town of Dobrich, in "Accounting" with a profiled English language. He holds a bachelor's degree in "Accounting and Auditing" from the Higher School of Insurance and Finance. He graduated as a "Master" in "Audit and Risk Management" at VUZF and a "Master" in "Law" at Southwestern University. Obtained a doctorate from VUZF with a dissertation on "Methodological problems of public supervision of registered auditors".

Diana Bankova's scientific interests and research work are in the field of financial auditing, risk management, cyber security of enterprises, countermeasures against economic crime. Gained extensive professional experience in private business (trainee at "Komarov Consult", assistant auditor at HLB BULGARIA, operational accountant BRANIMIR POPOV, "AI VI PI CONSULT" EOOD, manager at "ILIJAN 1983" OOD, assistant auditor at "MOORE STEVENS ODIT BULGARIA" Ltd., a partner in "AM ODIT" EOOD), as well as in the institutions of state power (trainee in the Central Directorate of the National Revenue Agency, Directorate, trainee in the Ministry of Investment Design, Directorate "Finance and Management of ownership", "Investigation of special cases", senior inspector at the Commission for Public Supervision of Registered Auditors, Expert at the Sofia City Court, independent expert at the Agency for Small and Medium Enterprises) and scientific circles (part-time lecturer at the Academy of the Ministry of Internal Affairs, Honorary lecturer at the International Business School).

Diana Bankova has received awards for her participation in the Youth Vision for the Development of Bulgaria" initiative of the President of the Republic of Bulgaria, Rosen Plevneliev, for two years in a row.

Fluent in written and spoken English and German.

Dr. Nedelcheva provided 19 items for review. scientific works, including an independent monograph, a book on the dissertation work, articles and reports. 18 of them are accepted for review

(the dissertation book is not subject to review). The number and type of documents and materials provided by the candidate meet all the requirements of the Law on the Development of the Academic Staff in the Republic of Bulgaria, the Regulations for its implementation and the relevant Regulations of VUZF. The presented developments and materials correspond to the specialty of the competition.

For the purposes of the competition, the candidate submits the required documents and scientific production. I believe that, in general, they are sufficiently detailed and precisely formed, they accurately reflect the current professional-academic status of Dr. Diyana Bankova, and they correspond to the requirements for the eligibility of candidates for the "associate professor" competition. During the preliminary stage of the tender procedure, no formal and administrative violations and omissions were found.

2. General characteristics of the applicant's activity

Evaluation of educational and pedagogical activity and preparation of the candidate

Dr. Diana Bankova Nedelcheva presented 5 pcs. contracts and 1 pc. official note about her commitment as a part-time teacher at VUZF, UNSS, the Academy of the Ministry of Internal Affairs and the International Business School. The candidate teaches in the disciplines "Operational-investigative activity for combating economic crime"; "European Police Cooperation"; "Accounting of internal trade transactions", "Intellectual property and cyber security", "Corporate social responsibility" and "Principles of accounting II". The disciplines in which Dr. Nedelcheva conducts lectures are directly related to the specialty of the competition.

As an academic person, Dr. Diyana Bankova carries out a sufficient volume of teaching-teaching /auditory and non-auditory/ employment in the implementation of the curricula of the higher school on educational university courses corresponding thematically to the announced competition.

Evaluation of the candidate's scientific and scientific-applied activity

For the purposes of the announced competition, Dr. Diyana Bankova Nedelcheva has submitted a sufficient number and type of scientific publications, including: 1 no. independent monograph; 1 piece. a book based on the dissertation defended by the candidate; 1 piece. studies; 8 pcs. reports (2 of which are in Scopus and WoS databases); 8 pcs. articles. Three of the presented works were co-authored with another co-author, and separation protocols were presented for them, showing that the participation of the two co-authors was 50/50. There are no textbooks or teaching aids in the materials presented by the candidate.

I believe that in terms of acquired professional experience, degree of preparation and level of academic competence, in terms of realized volume, structure and quality of teaching-teaching and pedagogical activities, the candidacy of Dr. Diyana Bankova fully corresponds to the requirements of the competition.

Contributions (scientific, scientific-applied, applied) and citations

The thematic problem circle of the scientific production is related to the scientific specialty of the competition. It is focused on the study of a wide range of issues of the theory and practice of auditing and the auditing profession, internal control and the control environment, countering economic crime, security, cyber security, cyber audit and criminal audit. The most important contributing moments of the habilitation work - independent monograph entitled "Control in the management of insurance companies", having a theoretical-methodological, methodical and applied nature, are related to the following:

First, the author pays considerable attention to the management issues of insurance companies, including in the context of the problems and challenges facing the development of the sector. The modern problems of cybercrime, cyber-audit and criminal audit, as well as their addressing in the conditions of the existing legal framework in the country, are studied.

Secondly, the thesis about the need to modify control in insurance is defended, and new forms of audit - criminal audit and cyber-audit - are justified.

Third, the author deeply explores the contemporary problems of auditing practice in insurance companies based on an empirical study of the opinions in the audit reports of insurance companies, proving the usefulness of the independent financial audit for the purposes of the control environment.

Along with this, in the other scientific developments, in-depth studies have been made of the role and importance of internal control, as well as the risks arising from weaknesses in the control environment; innovative methods and approaches related to the counteraction of economic crime and the minimization of financial abuses have been studied; problem areas of audit practice are analyzed.

The effects of the candidate's accumulated research experience, knowledge, contribution moments and expertise in the thematic direction are directly related to the teaching-learning activity, work with students, promotion of the issue in the public space, incl. through active participation in scientific-practical conferences.

The general analysis of the presented scientific production shows that it contains a variety of scientific and scientific-applied developments and achievements, evaluated as a whole. In their unity, they objectively reflect the candidate's research abilities and capacity, meeting the requirements,

which gives me the reason to confirm the conclusion that Dr. Diyana Bankova has fulfilled this condition for the occupation of the academic position of "associate professor" in the professional field of "Economics".

The candidate presents a reference for 16 citations of published scientific works, one of which is in development, published in a publication, referenced and indexed in the international database SCOPUS.

3. Critical remarks and recommendations

I have no critical comments on the candidacy of Dr. Diyana Bankova Nedelcheva. My recommendation is to continue working in the areas of scientific interest - creating new scientific knowledge and improving the environment for the implementation of the practice of insurance companies and audit companies due to their essential role in the stability and development of the country's economy.

CONCLUSION

Acquaintance with the presented competition materials and scientific work, the analysis of their significance and contributing points are sufficient reasons to confirm the positive assessment and to recommend to the Scientific Jury to prepare a report-proposal to the Academic Council for the selection of Dr. Diyana Bankova Nedelcheva for the academic position of associate professor at VUZF in professional field 3.8 "Economics" (Audit, accounting and combating economic crime).

15.04.2023.

Prepared the opinion:П.....

Prof. Dr. Teodora Georgieva