

STANDPOINT

by Assoc. Dr. Lyudmila Boykova Dikova

of a dissertation work for the award of a scientific degree "Doctor of Science"

in Higher Education Area 3. Social, economic and legal sciences

Professional direction 3.8. Economy

Author: Dr. Katerina Volkova

Topic: "THEORY AND METHODOLOGY FOR DEVELOPING THE OVERALL FINANCIAL-ECONOMIC POTENTIAL OF ORGANIZATIONS IN THE AGRICULTURAL SECTOR IN THE CONDITIONS OF DIGITALIZATION"

1. General description of the presented materials

By order No. 262 of 27.06.2023 of the Rector of the Higher School of Insurance and Finance, Prof. Doctor of Law Boris Velchev, I have been appointed as a member of the scientific jury to ensure a procedure for the defense of a dissertation work on the topic "THEORY AND METHODOLOGY FOR DEVELOPING THE OVERALL FINANCIAL AND ECONOMIC POTENTIAL OF ORGANIZATIONS IN THE AGRICULTURAL SECTOR IN THE CONDITIONS OF DIGITALIZATION" for the acquisition of scientific degree "Doctor of Sciences" in Higher Education Region 3. Social, economic and legal sciences, Professional direction 3.8. Economy. The author of the dissertation is Dr. Katerina Volkova - candidate at the Department of Finance.

The set of materials submitted by Dr. Katerina Volkova on an electronic medium is in accordance with the Regulations for the Development of the Academic Staff of VUZF (curriculum vitae, copy of the diploma for the acquired educational and qualification degree "doctor", dissertation, list of contributions, abstract, list of publications, presentation, order to determine the scientific jury).

The candidate has attached 131 publications (including 2 collective and 2 independent monographs).

2. Brief biographical data about the candidate

The candidate, Dr. Katerina Volkova, graduated:

Mogilev State University of Food Technology, Mogilev, Belarus, 2005-2010 cashier accountant

Mogilev State University of Food Technology, Mogilev, Belarus, 2010-2011

Master in Economics

Mogilev State University of Food Technology, Mogilev, Belarus, 2011-2015.

Degree: Candidate of Economic Sciences (2015). Specialization Economics and management of the national economy

Mogilev State University of Food Technology, Mogilev, Belarus, 2015

Degree: Doctor of (Ph.D) in Economics

Mogilev State University of Food Technology, Mogilev, Belarus, 2016

Scientific degree: associate professor of economics

The candidate, Dr. Katerina Volkova, has extensive work experience. She is Associate Professor, Department of Economics and Production Organization, Mogilev State University of Food Technology, Mogilev, Republic of Belarus

Extensive experience in applied and fundamental research in the field of economics.

Experience in analytical work: analysis of the implementation of government programs, agribusiness development, food and competition policy, monitoring of food safety and agricultural markets, raw materials and food.

The experience in the study of the methodological, theoretical and methodical foundations of the economic mechanism for the formation and development of the economic potential of the processing organizations of the agrarian-industrial complex of the Republic of Belarus.

3. Characterization and evaluation of the dissertation work

The dissertation on the topic "Theory and methodology for the development of the overall financial and economic potential of organizations in the agro-food sector in the conditions of digitalization" consists of 440 pages, incl. of introduction, five chapters, conclusions, list of references, 2 appendices. 168 tables and 168 figures are presented. The bibliography contains 475 sources (including books, articles, periodical and non-periodical statistical and other publications, reports and online sources). The results

from the research are presented in 131 publications (including 2 collective and 2 individual monographs).

The dissertation has developed theoretical-methodological and conceptual foundations for the development of the overall financial-economic potential of organizations in the agri-food sector in the context of digitalization, namely:

- The concept of development of the overall financial and economic potential of organizations in the agro-food sector in modern conditions is substantiated, which represents a set of objective and

subjective external conditions and factors that significantly influence the process of making managerial decisions regarding financial support of organizations and the economic growth of the agri-food sector, the national economy and society as a whole.

-The place and role of the total financial and economic potential of the organizations in the agro-food sector is determined, as one of the key factors influencing the management decisions on the rational use of all reserves to achieve the set goals, and the importance of business is also determined model, as the main factor for ensuring sustainable innovative development of the overall financial

economic potential of the organizations in the context of the development of the agro-food sector.

- A categorical and conceptual apparatus was developed on the problem of the development of p the potential of organizations in the context of the development of the agri-food sector in the context of digitalization by providing definitions of "aggregate financial-economic potential", "digital development of the aggregate financial-economic potential" as an overall characteristic of the development mechanism, the main evaluation criterion of effective

the nature and sustainability of production, which, unlike the existing ones, includes not only opportunities and resources, but also a concrete result, which requires the use of an integrated systematic approach to analysis and evaluation;

- A set of measures and recommendations has been developed, which are aimed at forming, evaluating and increasing the effectiveness of the use of the aggregate financial and economic potential of organizations in the agro-food sector of the Republic of Belarus.

- A methodological approach has been developed for a comprehensive analysis of the formation and development of the overall financial and economic potential of organizations in the agri-food sector from the position "resources-maximum opportunities-result-evaluation-monitoring-forecast".

- A methodology is proposed for the overall assessment of the overall financial and economic potential of the organizations from the agro-food sector based on the calculation of the index of its development.

- A mechanism for sustainable innovative development of the aggregate financial and economic potential of organizations from the agri-food sector is proposed based on the cluster approach, which allows establishing efficiency criteria, assumptions and limitations in its creation and effective functioning.

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

The main goal of the work of candidate Dr. Katerina Volkova is the developed theoretical-methodological and conceptual foundations for the development of the overall financial-economic

potential of organizations in the agri-food sector in the context of digitalization. The candidate has summarized the results of the dissertation work.

5. Evaluation of publications on the dissertation work

The candidate has attached 131 publications (including 2 collective and 2 individual monographs).

The presented works have a significant contribution to the enrichment of the theory in the field of financial and economic potential of organizations, the agro-food sector, the field of digitalization. The topics of the presented publications are focused on the problems of professional direction 3.8. "Economics". The publications cover current theoretical and applied problems. The candidate demonstrates an individual scientific focus and offers high-level scientific output, as well as demonstrates specialist expertise.

6. Assessment of compliance with minimum national requirements

The documents and materials presented by the candidate, Dr. Katerina Volkova, meet all the requirements of the Law on the Development of the Academic Staff in the Republic of Bulgaria (ZRASRB), the Regulations for the Implementation of the ZRASRB and the relevant Regulations of VUZF.

According to the presented materials, I can conclude that the candidate, Dr. Katerina Volkova, fulfills the minimum national requirements for acquiring the scientific degree "Doctor of Sciences" in the professional direction 3.8. Economy.

At the time of drafting the opinion, there is no information that would give grounds to doubt the authenticity of the dissertation work and scientific publications submitted for consideration.

7. Abstract

The abstract is prepared in accordance with good academic practices and correctly reflects the essence of the dissertation in a concise form.

The candidate has presented a sufficient number of scientific publications, with which she fulfills 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 for the acquisition of the Doctor of Science degree under 3.8. Economy.

8. Critical remarks and recommendations

I have no significant critical notes and recommendations.

CONCLUSION

The dissertation work presented for consideration is an up-to-date scientific research. It fully meets the requirements for such kind of scientific developments and has indisputable scientific qualities. The publications on the subject complement the image of the candidate as a thorough specialist with serious practical knowledge, which she combines with an excellent knowledge of the currently existing theory in the field of her chosen topic.

The dissertation contains scientific, scientific-applied and applied results, which represent an original contribution to science and meet all the requirements of the Law on the Development of the Academic Staff in the Republic of Bulgaria (ZRASRB) and the Regulations for the Implementation of the ZRASRB. The presented materials and dissertation results fully comply with the specific requirements of the Regulations for admission and training of doctoral students in the Higher School of Insurance and Finance.

The dissertation shows that the candidate Dr. Katerina Volkova possesses in-depth theoretical knowledge and professional skills in Professional direction 3. 8. Economics, demonstrating qualities and skills to independently conduct scientific research.

Due to the above, I confidently give my positive assessment of the conducted research, presented by the above-reviewed dissertation work, abstract, achieved results and contributions, and I propose to the honorable scientific jury to award the scientific degree "Doctor of Sciences" to Dr. Katerina Volkova in Field of higher education 3. Social, economic and legal sciences; Professional direction 3. 8. Economics.

31.08.2023 Reviewer: Assoc. Dr. Lyudmila Dikova

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