

OPINION

of the submitted works for participation in a competition for the academic position of ASSOCIATE PROFESSOR, in the field of higher education 3. Social, economic and legal sciences, professional field 3.8. Economics (Finance) announced by the University of Shumen "Bishop Konstantin Preslavski" in SG, issue 27 of 02.04.2021

Opinion issued by: Prof. Krassimir Markov Markov, D.Sc

Candidate: Denitsa Petkova Zagorcheva-Koycheva

I. Brief biographical data of the applicant

Denitsa Zagorcheva-Koycheva graduated from the University of Economics - Varna as a Bachelor in Economics and Industrial Management in 1999 and a Master's degree in Finance at Burgas Free University in 2003.

She has acquired the educational and scientific degree "Doctor" in the professional field 3.8. Economics.

Her professional experience began in 2000 in the municipality of Shoumen, and until 2013 she passed through various units related to finance and accounting. Since October 2013 he has been working as an assistant, and since 2018 as a chief assistant. At the same time, from 2018 until now he holds the position of Deputy Chief Accountant of DIKPO - Varna.

II. Characteristics of the scientific and scientific-applied production of the candidate

The scientific production with which Dr. Denitsa Zagorcheva-Koycheva participates in the announced competition corresponds to the scientific specialty and its specifics. It includes 15 publications, of which 1 monograph, 1 book on the dissertation, 1 article in a referenced edition and 12 in non-referenced editions. She has participated in 2 international, 4 national and 9 university projects. These publications meet the national requirements and the national scientometric indicators for holding the academic position of "Associate Professor", as an indicator of the activity and interests of the candidate. Having 415 points.

Most of the publications are in the field of the candidate's interests and cover the problems of public finances and financial control and budgeting. To the extent that this thematic concentration exists, it allows the author to deeply understand the problems, as well as to conduct and analyze research in this area of interest.

The monograph "Planning and Management of Municipal Revenues through Budgeting Incentives" has been developed in six chapters on 158 pages and presents a new model of planning own revenues through the use of incentives in budgeting. The stimulators configured on the basis of the applied methods in the planning generate forecast values for each item of own revenues. The fact that in her work Denitsa Zagorcheva-Koycheva has mainly studied the existing financial and budgetary frameworks allows the stimulators proposed by her to serve as a foundation for extended and more detailed theoretical and applied research, which will enrich the theory and practice of budgeting and at the same time they can be used in practical classes with students. In general, the scientific production of Denitsa Zagorcheva-Koycheva is characterized by substantive relevance and consistent professional depth. The scientific works with which she participates in the competition are her achievements. The analysis made in them, in the field of budgeting, financing, tax and investment policy reveals its possibilities. In this sense, my assessment of the scientific works of Dr. Denitsa Zagorcheva-Koycheva is positive. They are written professionally, peer-reviewed and meet the requirements for scientific literature, demonstrating professional experience.

The following positive aspects can be found in the scientific production of Dr. Denitsa Zagorcheva-Koycheva:

very good knowledge of public sector budgeting issues;

- ✓ good research and analytical skills for conducting own research in these areas;
- ✓ good practical applicability of the results in theoretical and applied terms;
- ✓ good scientific style.

The citations related to the publications of Dr. Denitsa Zagorcheva-Koycheva are 11.

III. Main contributions in the scientific, scientific-applied and teaching activity of the candidate

I accept the scientific contributions determined by the candidate with their indicated place in her scientific works as objective. They can be differentiated into the following main frameworks:

- An approved model for planning own revenues through the use of incentives in budgeting has been developed.

-The main methods used in the preparation of municipal budgets are systematized and the main stages of sequence are derived.

- An approved theoretical and methodological model for assessing the local business environment, based on research and analysis of municipal tax and investment policy, has been developed.

All contributions submitted by the applicant are objectively documented in its publications.

IV. Critical remarks and recommendations

Chief Assistant Dr. Denitsa Zagorcheva-Koycheva has good teaching experience in the field of higher education. I recommend in her future teaching and research work to expand the scope of her research, in order to cover most of the aspects of funding and budgeting.

I have no questions for the candidate.

V. Conclusion

The analysis of the teaching, research and scientific work of the candidate, as well as the presented reference for compliance of the national scientometric indicators for the academic position "Associate Professor" present Denitsa Petkova Zagorcheva-

Koycheva as a good professional, conscientious researcher and person with sustainable interests.

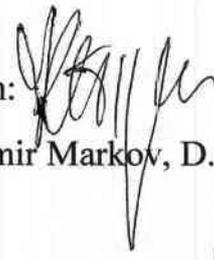
The candidate for an academic position fulfills the requirements for holding it. I have no doubt of plagiarism in the scientific papers proposed for the competition.

The contributions indicated by the candidate are objective and are the result of the ideas developed by her in the scientific publications.

All this gives me reason to give a positive conclusion and to recommend to the Scientific Jury to prepare a report-proposal to the Faculty Council for election of Ch. Assistant Professor Dr. Denitsa Petkova Zagorcheva-Koycheva for the academic position of "Associate Professor" at the University of Sofia "Bishop K. Preslavski" in the field of higher education 3. Social, economic and legal sciences, professional field 3.8. Economics (Finance).

Prepared the opinion:

Prof. Krassimir Markov, D.Sc.



Date: July 26, 2021