

STATEMENT

by Assoc. Prof. Silviya Dimitrova Saltirova-Radkova, PhD
Department of Social Work at the Faculty of Pedagogy,
Konstantin Preslavsky – University of Shumen

member of a scientific jury 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. Economy (Finance), announced by the Konstantin Preslavsky – University of Shumen in SG No. 27 of 02.04.2021

CONCERNING:

The scientific papers submitted in the competition for the academic position of "Associate Professor" in the field of higher education 3. Social, economic and legal sciences, professional field 3.8. Economy (Finance), announced by the Konstantin Preslavsky – University of Shumen in SG no. 27 of 02.04.2021

The composition of the scientific jury is determined by Order of the Rector of University of Shumen № RD-16-100 from 31.05.2021.

OF THE CANDIDATE:

Ch. Assistant Professor Denitsa Petkova Zagorcheva-Koycheva PhD

1. Details of the candidate

The only candidate in the present procedure is Ch. Assistant Professor Denitsa Petkova Zagorcheva-Koycheva PhD. She was born on June 24, 1976 in the town of Shumen. In 1999 she graduated with a bachelor's degree from the University of Economics - Varna, majoring in "Economics and Management of Industry", and in two graduated with full honors two master's programs - in "Accounting and Control" at University of Veliko Tarnovo "St. St. Cyril and Methodius" and majoring in Finance at Burgas Free University. In 2017 she obtained the educational and scientific degree "Doctor". Since 03.07.2000 to 30.09.2013 she worked in the municipality of Shumen, successively holding the positions of "accountant", "chief accountant" and "head of the department" Unified Budget Accounting ". Since October 1st, 2013 to January 1st, 2018, she held the position of "assistant" at Konstantin Preslavsky – University of Shumen. Since 03.02.2018 until now she is Deputy Chief Accountant of Department for Information Qualification and Lifelong Learning and Chief Assistant in the Department of Economics and Mathematical Modeling at the Faculty of Mathematics and Informatics of Konstantin Preslavsky – University of Shumen.

2. Teaching load and academic activity

The candidate in the competition has a completely sufficient teaching load. Her disciplines are 11 in the Bachelor's degree and 12 in the Master's degree. In the period 2019-2020 she was the head of 16 successfully defended graduates, and currently she is the head of 14 more.

She is the technical editor of 6 collections published by Konstantin Preslavsky – University of Shumen. She has participated in 2 international, 4 national and 9 university projects.

3. Publication activity

Ch. Assistant Professor Dr. Denitsa Zagorcheva-Koycheva is distinguished by high publishing activity. It has 12 articles and reports published in non-peer-reviewed journals with scientific review and edited collective volumes, as well as one article (co-authored) published in a scientific journal, referenced and indexed in world-famous databases of scientific information. 11 citations have been noticed not only in publications in Bulgaria, but also abroad, which means that her work is well known in the academic community. In all her scientific work she defends and defends 16 scientific contributions, indicated in her documents for participation in the competition.

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

The candidate participates in the announced competition with the following scientific production:

- 1 monograph;
- 1 published book on the basis of a defended dissertation for the award educational and scientific degree "Doctor";
- 13 articles and reports, of which one article published in a peer-reviewed journal with scientific review.

All submitted publications are in the field of the announced competition.

The monograph *"Planning and management of municipal own revenues through budget simulators"* presents a new model for planning own municipal revenues. The presented monographic work consistently addresses issues related to the theoretical content and legal framework of the budget, with special attention paid to decentralization as a basis for the formation and management of local budgets; the requirements to the local budget and its framework. Considered for the main methods used in the preparation of municipal budgets, indicating the positive and negative characteristics of each method. The developed functional new model for planning the own revenues of the municipalities by using simulators and tools from simulators for analyzing information from previous years and generating results for planning selection are an indisputable personal contribution of the candidate. The results of the scientific activity of Ch. Assistant Professor Denitsa Zagorcheva-Koycheva PhD can be applied in practice not only in the planning of municipal budgets, but also for other structures in the public sector both in Bulgaria and in other countries. They can be used both as a basis for developing similar planning models and as a basis for extended and more detailed theoretical and applied research, which would enrich the theory and practice of budgeting.

In the book *"Assessment of tax and investment policy of municipalities through a model for assessing the local business environment"* the author develops the topic of how changes in local tax policy and strategies for economic development of the region can affect the existing industry in the region. In this way, it fills a gap in research on the problem of analyzing the

business environment, which focuses on factors with lasting influence. but does not offer appropriate tools for monitoring and analysis of dynamic processes in the economic and political environment. The developed methodology for assessment of the interdependence and influence between the investment and tax policy of the municipalities and the degree of development of the industrial business and theoretical-methodological model for assessment of the local business environment, based on research and analysis of the municipal tax and investment policy, are indisputable scientific candidate's contribution. The presented scientific developments, which can not only be the basis for future research, but also have a real practical application in the activities of specialists and in practical knowledge with students.

The author's interest in the field of finance is serious and consistent, as evidenced by the other publications submitted by the candidate. Among them, the article *Dynamic Estimation of the Local Business Environment in Support to Investment Decisions of the Top Managers*, published in the Serbian Journal of Management - a scientific journal indexed in SCOPUS, makes a serious impression.

5. Fulfillment of the minimum national requirements under Art. 2b, para. 2 and 3 from LDASRB

From the submitted documents it can be seen that the candidate in this competition meets the minimum national requirements set out in the LDASRB, namely:

By Indicator **A**:

- Dissertation work for the award of educational and scientific degree "Doctor" - with a required 50 points, the candidate has **50 points**.

By Indicator **B**:

- Habilitation - monograph - with a required 100 points, the candidate has **100 points**.

By Indicator **G**:

- Published book on the basis of a defended dissertation for awarding an educational and scientific degree "Doctor" or for awarding a scientific degree "Doctor of Science" - with the required 75 points, the candidate has **75 points**;
- 1 article is presented, co-authored in a scientific publication, referenced and indexed in world-famous databases with scientific information, for which the candidate receives 30/2 or a total of **15 points**;
- 12 articles X 10 points or a total of **120 points** are presented.

By Indicator **D**:

- 11 citations X 5 points are presented in unrefereed journals with scientific review or a total of **55 points**.

It is evident from the presented reference that in case of required 400 points for fulfillment of the minimum national requirements under LDASRB ch. Assistant Professor PhD Denitsa Zagorcheva-Koycheva collects a total of **415 points**.

6. Critical remarks and recommendations

I have no critical remarks on the works submitted by the candidate. I have a recommendation to the candidate - to increase the share of publications abroad, which will be

not only of great benefit to the University of Shumen, but also to the entire international academic community.

7. Conclusion

The nature and content of the scientific publications submitted by the candidate in the competition and the attached documentation fully meet the requirements of the Law on the Development of the Academic Staff in the Republic of Bulgaria, the Regulations for its implementation and the regulations of Konstantin Preslavsky – University of Shumen for scientific production with contributions and applicability. in the teaching and research process for the academic position of "associate professor".

I give my positive assessment of the candidacy of Ch. Assistant Professor Denitsa Petkova Zagorcheva-Koycheva PhD, participant in the 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) and I recommend to the scientific jury to propose to the Faculty Council of the Faculty of Education at the Konstantin Preslavsky – University of Shumen to award her the academic position "Associate Professor".

Prepared the statement,



Assoc. prof. Silviya Saltirova-Radkova PhD

25.06.2021
Shumen