

UNIVERSITY OF SHUMEN "BISHOP CONSTANTINE PRES LAVSKI"

FACULTY OF TECHNICAL SCIENCES DEPARTMENT OF SECURITY
SYSTEMS MANAGEMENT

OPINION by Assoc. Prof. Dr. Eng. Donika Velichkova Dimanova

Associate Professor in the Department of Security Systems Management,
Faculty of Technical Sciences, University of Shumen "Bishop Konstantin
Preslavski"

of a dissertation on a topic "OPTIMIZATION OF A MODEL OF
ORGANIZATIONAL INTERACTION IN THE PROCESS OF COUNTERING
TAX CRIMES"

developed by Yana Mitkova Nikolova presented for obtaining the educational
and scientific degree "Doctor", scientific field 9. Security and defense,
professional field 9.1. National Security, Doctoral Program "Organizational
Security"

Shumen, 2022

1. Relevance and significance of the developed scientific problem The relevance of the dissertation on "Optimizing the model of organizational interaction in the process of combating tax crimes" is determined by the need to combat tax crimes that shake the financial foundations of both the national security system and the system of united in the supranational organization european union countries. Many of the crimes against the fiscal system remain unproven, which raises the question of the effectiveness of the established institutional system for neutralizing this type of criminal activity. According to the author's thesis, this can be done by changing the structure and interaction of each of the three organizations (NRA, Ministry of Interior and the Prosecutor's Office of the Republic of Bulgaria) involved in the process of resistance to tax crime. The dissertation presented by Yana Mitkova Nikolova enriches the theory related to counteracting tax crimes, as the research is focused on the issues of the types of organs, their structure, place in the system and interaction between them. The topic of the dissertation fully corresponds to the main content of the research. The tasks of the research are formulated correctly and allow to achieve the desired scientific results. The purpose of the dissertation is clearly defined, as a result of which are developed and proposed as follows: 1) Structural models of the National Revenue Agency, the Ministry of Interior and the Prosecutor's Office of the Republic of Bulgaria; 2) Optimized model of organizational interaction between the National Revenue Agency, the Ministry of Interior and the Prosecutor's Office of the Republic of Bulgaria in counteracting tax crimes. The doctoral student Yana Mitkova Nikolova meets the minimum national requirements under Art. 2b, para. 2 and 3 of the Law for development of the academic staff in the Republic of Bulgaria.

2. General characteristics and structure of the dissertation The content of the dissertation is structured in an introduction, three chapters with conclusions to each of them, conclusion and references. The main text is 158 pages long and includes 39 figures. The bibliography includes 156 literary sources in Bulgarian and Russian, as well as 20 normative and other documents. The topic of the dissertation corresponds to the main content of the paper. The doctoral student has correctly chosen the research methodology in the development of his dissertation, using tools including a systematic approach, comparative and structural analysis, general scientific methods and research techniques - literature review, observation, comparison, analogy, induction and deduction, study of documents. The study is consistent with the state of legislation by 2021. The results of the research can be useful and of interest to the judiciary, students, graduates, PhD students, researchers and other stakeholders in the issues under consideration.

3. Evaluation of the scientific results and the contributions of the dissertation As a result of the development of the dissertation and the research conducted by the doctoral student, specific scientific and scientific-

applied contributions have been achieved, which are an important attestation for his scientific interests. The doctoral student has indicated 3 scientific and 2 scientific-applied contributions, which I recognize as a personal achievement of the author and define them as a contributing part of the dissertation in the scientific field.

4. Evaluation of dissertation and authorship publications On the topic of the dissertation the author has presented 5 independent publications in Bulgarian and English, which have been published in scientific journals and presented at international scientific conferences in the country. The publications contain significant points from the research and I believe that they have given the scientific community the opportunity to get acquainted with the dissertation. I do not have joint publications with the doctoral student and I am not aware that the results of the research in the dissertation have been cited by other authors.

5. Literary awareness and competence of the doctoral student In the process of developing the dissertation the doctoral student has processed and used 176 literary sources in Bulgarian and Russian. The used literature sources, normative and regulatory documents and the accumulated personal experience have allowed the doctoral student to acquire the necessary specific knowledge on the topic, to conduct a thorough study of the subject and object of the dissertation and to prove the working hypothesis.

6. Evaluation of the abstract The abstract has been developed in accordance with the requirements of ZRASRB and PPZRASRB. It presents the main ideas and synthesized conclusions of the dissertation and gives a complete picture of the scientific value and practical applicability of the contributions to the dissertation.

7. Critical remarks In the process of reviewing the presented dissertation, weaknesses were noticed, of a purely technical, semantic and grammatical nature, which do not affect my positive assessment of the achievements of the doctoral student. My recommendation is that the doctoral student continue his research related to corporate security issues.

9. Conclusion The presented dissertation on "Optimization of a model of organizational interaction in the process of combating tax crimes", developed by PhD student Yana Mitkova Nikolova, is a comprehensive and complete scientific work on a specific scientific problem. The proposed analyzes, concepts and models in the dissertation are substantiated and useful, supplementing and further developing the existing knowledge of tax law. The dissertation fully meets the requirements of the Law for the Development of the Academic Staff in the Republic of Bulgaria and the Regulations for its implementation in the part related to the acquisition of the educational and scientific degree "Doctor".

10. Evaluation of the dissertation I express my positive assessment of the dissertation on "Optimization of a model of organizational interaction in the process of combating tax crimes" and I invite the esteemed Scientific Jury to award Yana Mitkova Nikolova educational and scientific degree "Doctor" in higher education 9 "Security and Defense",

professional field 9.1. National Security, Doctoral Program in Organizational Security.

April 11, 2022.

Member of the scientific jury:

Shumen Assoc.



Prof. Dr. Eng. Donika Dimanova