

UNIVERSITY OF SHUMEN "BISHOP KONSTANTIN PRES LAVSKI"

**FACULTY OF TECHNICAL SCIENCES - DEPARTMENT OF
SECURITY SYSTEMS MANAGEMENT**

OPINION by Prof. Dr. Hristo Atanasov Hristov professor by professional field 9.1. "National Security" Department of "Security Systems Management" Faculty of Technical Sciences at Sofia University "Ep. K. Preslavski ", Shumen, 115 Studentski Blvd., tel. 0889 816612, e-mail: hristov63@abv.bg

of the dissertation of Yana Mitkova Nikolova on "OPTIMIZING A MODEL OF ORGANIZATIONAL INTERACTION IN THE PROCESS OF COUNTERING TAX CRIMES", presented for obtaining the educational and scientific degree - "DOCTOR" in the doctoral program - "Organizational Security", from professional field 9.1. National Security, field of higher education - 9. Security and defense.

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1. Relevance and significance of the developed scientific problem. In today's security environment, the effective functioning of all structures of society and the daily lives of its individual members are a function of the financial condition of the state, which in recent decades is threatened by the growing number of crimes against the tax, bringing new dynamics in social relations. security. In this regard, the relevance of the topic is due to the existing challenges facing the academic community related to the study of the effectiveness of the model of the national system for combating tax crimes, shaking the financial foundations of the national security system and the security system united in the supranational organization european union countries. Given that most of the crimes against the tax remain unproven, which corresponds to the effectiveness of the institutional system to neutralize this type of criminal activity, the author successfully focuses his research on the structure and interaction between the three main organizational units involved in combating tax Crimes - National Revenue Agency, Ministry of Interior and Prosecutor's Office of the Republic of Bulgaria. There are not many similar works on the topic of the dissertation presented by the author, which determines the need to seek scientifically sound solutions to increase the level of security and financial stability of the state by studying the mechanism of interrelationships between tax crimes as a result of their legal characteristics, the process of proving them and security. This need the author successfully proposes to be achieved with the formulated and presented innovative key guidelines and recommendations for improving the model of organizational interaction in the process of combating tax crimes and its optimization. There is a full correspondence of the topic of the dissertation with the main content of the development. This was achieved convincingly by Yana Mitkova Nikolova, and by substantiating the need for scientific research on new challenges to the organizational models of the bodies involved in combating tax crimes - the National Revenue Agency, Ministry of Interior and The Prosecutor's Office of the Republic of Bulgaria. From this point of view, the dissertation presented to me represents a very good experience both for in-depth theoretical analysis of the problems in this field and for proposing new practical steps for their solution. 2. Evaluation of the scientific results and the contributions of the dissertation. The scientific review of the dissertation of Yana Mitkova Nikolova and the appendices to it lead to the following conclusions: • The material on which the scientific and applied contributions of the dissertation are built is

formed as a completed independent research in the specific field of knowledge, namely in the field of HE 9. "Security and Defense", in PN 9.1. "National Security". • The scientific results are correctly indicated and defined by the author. The analysis of the obtained results gives grounds to accept as sufficient and as a

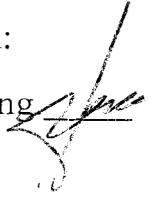
personal work of the author the obtained scientific and scientific-applied results in the dissertation and I define them as a contributing part of the dissertation in the scientific field. I believe that they are carriers of efficiency and have the potential to be attributed to the enrichment of existing knowledge on: - the introduction of innovative models of the national system for combating tax crimes; - the introduction of a new concept by the author in the field of "web of counteraction", used in the context of the problem of combating tax crimes. • Scientific achievements of the dissertation find applications in practice through: - proposed 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, constructed on theoretical statements for legal characteristics of tax crimes, specifics in the process of proving them and proposed new organizational models of its interacting structures; - scientific achievements are applied in practice through the proposed new structural model of each of the organizations - National Revenue Agency, Ministry of Interior and the Prosecutor's Office of the Republic of Bulgaria, based on theoretical and practical analysis of factors relevant to counteracting tax crimes. On the topic of the dissertation, the doctoral student has presented five independent publications, reflecting the main points of the dissertation, corresponding to the topic of the dissertation.

3. Opinion on the presence or absence of plagiarism. The sources used in hypotheses are of indisputable scientific value and do not raise doubts about the formulated conclusions. They are used creatively for the needs of the research, as they are cited in the content of the dissertation. I am not aware that the results of the research in the dissertation have been cited by other authors, as well as the existence of a non-anonymous and motivated written signal for establishing plagiarism in the dissertation or in the publications on it. 4. Critical remarks. Some critical remarks related to inaccuracies and grammatical errors, which worsen the possibilities for quick perception, can be addressed to the presented abstract and dissertation. These omissions are technical and organizational in nature and do not reduce the scientific value of the results achieved by the author. My recommendation to the author is to publish his research, results and proposals in the form of a monograph, which would be extremely useful in scientific and practical aspects for national institutions involved in combating tax crime. 5. Conclusion. The above-described merits of the dissertation give me reason to say that the candidate has in-depth theoretical knowledge in the scientific specialty and abilities to conduct independent research. The work is a completed scientific-applied research with results obtained and reflected in the development of the specified scientific problem. The development is an innovative, complete and

personal work of the author with indisputable scientific and applied contributions, meeting the criteria for obtaining the educational and scientific degree "Doctor" under the Law on the Development of Academic Staff in Bulgaria and the Rules for its implementation. 6. Evaluation of the dissertation. As a member of the scientific jury, I give my positive assessment of my dissertation on "Optimization of a model of organizational interaction in the process of combating tax crimes", developed by Yana Mitkova Nikolova and I propose to the scientific jury to award of Yana Nikolova educational and scientific degree "Doctor" in the field of higher education 9. "Security and Defense", professional field 9.1. "National Security", in the doctoral program: "National Security".

25.04.2022

Prepared the opinion:

Shumen Prof. Dr. Eng  Hristo Hristov