

## REPORT

By Prof. Ali Ali Veysel, PhD; Department of Accounting and Control, Higher School of Insurance and Finance – Sofia, professional field 3.8. Economics (Accounting, Auditing and Analysis)

on scientific works for participation in a competition for the academic position of associate professor, in the professional direction 3.8. "Economics" (Accounting, controlling and auditing), announced in SG No. 94/10.11.2023, with one candidate, Chief Assistant Plamen Iliev, PhD.

### **I. Assessment of compliance with the minimum national requirements and the requirements of the New Bulgarian University**

The competition for associate professor in a professional field 3.8. "Economics" (Accounting, Controlling and Auditing) has been announced for the needs of the Faculty of Distance, Electronic and Continuing Education, Department "Economics", at the New Bulgarian University (NBU). The only candidate in the competition is Chief Assistant Plamen Iliev, PhD. From the self-assessment report submitted for the fulfillment of the minimum national requirements and the requirements of the NBU for holding the academic position of "associate professor", it can be seen that he meets the requirements of the Bulgarian laws: he has an acquired educational and scientific degree "doctor"; he has held an academic position of "assistant" or "chief assistant" for no less than two years; he has published a monographic work that does not repeat the presented works for obtaining the educational and scientific degree "doctor; he has fulfilled the minimum national requirements; no plagiarism or unreliability of the scientific data presented in the scientific works has been proven according to the law. With a minimum threshold of 400 points, according to the law, the candidate has 667.5 points. The candidate meets the additional requirements of the NBU.

### **II. Research (creative) activity and results**

For participation in the competition Chief Assistant Iliev, PhD submitted a habilitation thesis - a monograph, a monograph that was not presented as the main habilitation thesis, 29 articles and reports published in non-refereed peer-reviewed journals or published in edited collective volumes and one textbook. In thematic content, the publications relate to accounting, control, auditing and controlling.

#### **1. Evaluation of the main habilitation work - monograph**

The monographic work submitted for the competition "Modern control in the age of digitalization" is dedicated to current issues in the field of control related to digitization, and digital transformation. Structurally, the monograph consists of an introduction, four chapters, a conclusion, and references. The purpose of the survey is to investigate the applicability in accounting and control of digitization and digital transformation to increase quality and customer satisfaction. The thesis is defended that through modern theoretical statements about the place and importance of accounting and control, consistent with the regulatory framework, the nature and possibilities of digitization and digital transformation, an improvement of activities can be achieved. The first chapter examines the theory of control and examines the various control bodies – state, internal, external, independent, public and others. Through the second and third chapters, the practice of control in Bulgaria is systematized. Some of the main problems have been identified. This allows further exploration of the new challenges associated with control bodies. The fourth chapter includes a study of the nature of digitization and its

consequences. Digitalization in accounting, in internal control and internal audit, in financial inspection, in tax control, in public sector audit and in independent financial audit are presented in separate points. The study of digitization in the various control bodies shows that accounting and control are developing according to business practice. Information technology, cyber security, big data analysis, artificial intelligence and cloud technologies have been found to be important for their development. In the conclusion, options for possible solutions for digital transformation in accounting and control are presented. Urgent changes in the legal framework regulating accounting and control are justified for the successful implementation of digitization. The need for a preliminary digital audit is presented.

The monograph highlights the following contributions:

- The interrelationship between accounting and control and the need for accounting information for management in the conditions of digitalization are investigated.
- Technological developments and the manifestation of digitization and digital transformation in business and society are studied, including in accounting and control. The possibilities for facilitating the work in this area, regarding shortening the terms for reporting and real-time checks, for transmitting the necessary information and improving the quality of work and transparency in business processes, have been analyzed.
- The impact of digitalization on accounting and control, when implementing new models for work in them, and turning control into a direct consultant to the management, was analyzed.
- The negative influences and consequences of the implementation of digitization and digital transformation regarding the future of accounting and control as professions are explored, alongside any positive impacts.

## 2. Evaluation of the contributions in the other attached publications

In the other publications of Chief Assistant Plamen Iliev, PhD, the following more significant scientific and scientific-applied contributions in the field of accounting, controlling and auditing can be systematized:

- Many achievements and opportunities for the development of new technologies, generated by Industry 4.0 in business and respectively in accounting and control, have been analyzed.
- The importance of an electronic audit of information technology is explored.
- The requirements and conditions for the application of fiscal control on goods with a high fiscal risk are systematized and summarized.
- The new points and requirements for joint financial audit and the supervision of independent auditors are analyzed and summarized.
- Ideas and concepts for application and implementation of control and audit in marketing activity are systematized.
- The achievements and possibilities of controlling as a system for managing enterprises in crisis conditions are analyzed.

## 3. Quoting from other authors

Iliev has submitted a list of citations that meets the requirements. It indicates the following citations: one citation in scientific publications, referenced and indexed in world-renowned databases of scientific information or in monographs and collective volumes; 5 citations in peer-reviewed monographs and collective volumes and 10 citations in non-refereed peer-reviewed journals. From these citations, the candidate has a total of 87.5 points.

### **III. Learning and teaching activity**

1. Auditory and non-auditory employment, work in the electronic training module "MOODLE - NBU", provision of student practices and internships, work with students and doctoral students

Chief Assistant Plamen Iliev, PhD has more than 28 years of teaching experience at UNWE and NBU. He has been a Chief Assistant at the NBU since 01.04.2017. He has participated in the improvement of 11 study courses of student training. He has taught in the following disciplines: Internal Control, Public Finance, Financial Statements, Fraud and Abuse in Financial Management, Financial Statement Audit, Auditing Standards, Public Sector Audit, Process Analysis and Reengineering, Public Financial Management, Fundraising for financing of projects in the field of culture and Auditing of Financial Statements. He has studies, developed jointly with students, published in the NBU electronic catalog. The classroom occupancy of Iliev for the period 2017/2018 to 2022/2023 is 3 069 hours.

2. Student survey scores

The candidate's teaching activity has been evaluated positively. The average student rating is 4.60 of 5.

### **IV. Administrative and public activity**

1. Participation in collective management bodies of the NBU

Iliev has participated in the Program Council of the Department of Economics for the academic years 2020/2021, 2021/2022 and 2022/2023.

2. Public activity

Iliev is a licensed appraiser/expert of financial receivables, entire enterprises and agricultural lands, a member of the Chamber of Independent Appraisers in Bulgaria, an expert at the Registry Agency and a liquidator, an expert on forensic and economic and forensic accounting expertise, member of the Association of Economic Fraud Examiners and manager of the consulting house "Kaviplas Consult Commerce" EOOD in the field of accounting, taxes and law.

3. Attracting students to the program

Iliev participated in the creation of the Bachelor's program "Accounting and Controlling", launched in the autumn semester of 2017/2018, as well as in the creation of a new two-semester Master's program "Management in Accounting and Finance". He participated in the candidate student campaign for 2022/2023 and 2023/2024.

The activities presented by the candidate in the competition correspond to the requirements for occupying the academic position "associate professor" at the NBU.

### **V. Opinions, recommendations and notes on the activity and achievements of the candidate**

I have no critical remarks on the scientific production presented. I recommend to Chief Assistant Plamen Iliev, PhD to continue his work in the field of accounting, auditing and controlling, in the conditions of digitalization.

### **Conclusion**

The review of the research, teaching and scientific activity of Chief Associate Plamen Iliev, PhD gives reason to conclude that the candidate for the competition meets the legal requirements for occupying the academic position " associate professor". Therefore, I give my positive assessment and suggest the members of the scientific jury vote for the election of Chief Assistant Plamen Iliev, PhD in the academic position of "associate professor" in the field of higher education 3. Social, economic and legal sciences, professional direction 3.8. Economics (Accounting, controlling and auditing) at New Bulgarian University.

Date: 05.02.2024

Signature: