

To
The Chairman of the Scientific Jury
An announced competition for the academic
Position Associate Professor in PF
3.8.Economy
(Accounting, controlling and auditing)
New Bulgarian University

POSITION

By Assoc. Prof. Rositsa Nedkova Ivanova, PhD – Accountancy and Analysis Department of UNWE, Professional field 3.8. Economics, scientific specialty "Accounting, Control and Analysis of Economic Activity" on the scientific papers for participation in a competition for academic position in the professional field (PF) 3.8. Economics, (Accounting, Controlling and Audit), announced in the State Gazette No. 94/10.11.2023, by candidate Chief Assist. Dr. Plamen Kimonov Iliev

The opinion was prepared in my capacity as a member of the scientific jury, according to Order Z-RK-77/21.12.2023 of the Rector of NBU under a competition for the academic position "Associate Professor" in PF 3.8. Economics (Accounting, Controlling and Auditing), announced in the State Gazette No. 94/10.11.2023 and on the basis of Decision of the AC of NBU 4/19.12.2023.

The Opinion has been prepared in accordance with the requirements of the Law on Combating Organized Crime, the Regulations for the Implementation of the Law on Combating Organized Crime and the Ordinance on the Development of the Academic Staff of NBU.

I. Brief biographical details of the candidate in the competition

For participation in the announced competition for Associate Professor, within the statutory deadline one candidate has submitted documents – Chief Assist. Dr. Plamen Kimonov Iliev. The submitted documents fully meet the requirements of the ZRASRB.

Plamen Kimonov Iliev was born on 11.09.1961 in Dupnitsa. He graduated from HIE "K. Marx" (now UNWE), specialty "Accounting" and has acquired professional competencies in the field of accounting and control. In 1992 he graduated from the Institute of Postgraduate Studies at HIE "K. Marx" (now UNWE), "Business Management" and acquired professional qualification "Manager in Business Management". During the period 1997 – 2001 he was a law student at NBU and in 2001 he acquired a professional qualification "Lawyer – Master".

Later Plamen Iliev is a PhD student at the Financial Control Department of UNWE and its scientific supervisor is Prof. Dr. Biser Slavkov. The topic of his dissertation is "Organization and Problems of Tax Control in the Company". On 30.01.2015 Plamen Iliev successfully defended his dissertation and was awarded the educational and scientific degree "Doctor" (Diploma No 184 / 12.02.2015) in the scientific specialty "Accounting, control and analysis of business."

The teaching experience of Chief Assist. Dr. Plamen Iliev is: 1) from 1995 to 2015 he is a part-time lecturer in financial, tax, customs and management control at the Financial Control Department of UNWE; 2) from 2015 to 2017 he is a part-time lecturer in financial control, controlling and other disciplines at the Department of Economics at NBU; 3) Since 2017 he has been a regular lecturer (Assistant Professor) in Financial Control, Financial Audit, Controlling and other disciplines at the Department of Economics at NBU.

II. Assessment of compliance with the minimum national requirements and the requirements of New Bulgarian University

The Law on the Development of the Academic Staff in the Republic of Bulgaria (LDASRB) and the Regulations for the Implementation of the Same Act (RISA) set out the minimum national requirements for the scientific, teaching and/or artistic or sports activities of candidates for acquiring a degree and for occupying the academic positions of Chief Assistant, Associate Professor and Professor (application by scientific fields and/or professional fields for each academic degree and for each academic position based on the indicators under Art. 2b/para. 2 of the LDASRB).

The review of the evidence presented by Chief Assist. Dr. Plamen Iliev in his documents for the announced competition for the academic position "Associate Professor" gives us grounds to assess the compliance of the scientific and teaching activities of the candidate with the minimum national requirements and the requirements of NBU for occupying the academic position "Associate Professor" in PF 3.8. Economics. The review of the annexes and the evidence to them give us grounds for a comparative analysis of the points collected by the applicant with those of the minimum legal requirements for the individual indicators in the groups of indicators (see Table 1).

Table 1. Chief Assist. Prof. Plamen Iliev, PhD - compliance with the minimum national requirements

Group of indicators	Content	Collected points from the candidate	Required minimum number of points
A	Indicator 1 Dissertation for awarding educational and scientific degree "Doctor" - scientific specialty "Accounting, Control and Analysis of Economic Activity". Organization and problems of tax control in the company, UNWE, protection 30.01.2015, volume-185 p., Diploma No 184/12.02. 2015	50,00	50,00
Б	Indicator 2	-	-
B	Indicator 3 Habilitation – Monograph: Modern Control in the Age of Digitalization, 2022 - 299 p., ISBN 978-954-394-27-7-0	100,00	100,00
Г	Sum of indicators from 4 to 10 Indicator 4 Published monograph, which is not presented as a major habilitation work - Financial Control, Audit and Supervision, 2016, 159 p., ISBN 978-619-7101-02-7 Indicator 7 Articles and reports published in non-refereed journals with scientific review or published in edited collective volumes (29 pcs. x 10 pts.)	390,00 100,00 290,00	200,00
Д	Sum of indicators from 11 to 13 Indicator 11 Citations or reviews in scientific publications, referenced and indexed in world-famous databases of scientific information or in monographs and collective volumes (1 pcs. x 15 pts.) Indicator 12 Citations in monographs and collective volumes with scientific review (3 pcs. x 10 points = 30 points and 2 pcs. x	87,50 15,00 40,00	50,00

	5 points = 10 pts.) Indicator 13 Citations or reviews in non-refereed journals with scientific review: (5 pcs. x 5 pts = 25 pts. and 5 pcs. x 2.5 pts. = 7.5 pts)	32,50	
E	Sum of indicators from 14 to the end Indicator 20 Published textbook, which is used in school network - Internal control and audit, 2019, Sofia. ISBN 978-619-7101-07-2	40,00	-
Total Sum Points	-	667,75	400,00

The information in Table 1 shows that with a required minimum number of points 400 points, Plamen Iliev has 667.75 points, which represents a 66.94% exceedance.

Chief Assist. Dr. Plamen Iliev meets the requirements of Article 56 / paragraph 1, including Appendix 2, the Ordinance on the Development of the Academic Staff of NBU (reference – annexes by groups and indicators, provided by Plamen Iliev).

Conclusion: Chief Assist. Dr. Plamen Iliev fulfills both the minimum national requirements in the Republic of Bulgaria and the requirements of NBU for holding the academic position "Associate Professor" in PF 3.8. Economics.

III. Research (creative) activity and results

1. Evaluation of the monographic work of Chief Assist. Dr. Plamen Iliev for his participation in the competition for the academic position "Associate Professor"

The monographic work presented by Chief Assist. Dr. Plamen Iliev is on the topic "Modern Control in the Age of Digitalization". The topic is particularly relevant in the modern conditions of digitalization and digital transformation in all spheres of economic life. The work consecutively examines the essence and characteristics of control, its historical development, the forms of financial control (internal and external), the control and audit bodies, digitalization in accounting and control (internal control, tax control and audit.) In the monographic work are clearly and precisely: the goal set by the author, as well as the tasks for its achievement, the object and subject of the study, the methods used (analysis, synthesis, induction, deduction, also analogy, comparative method, modeling, etc.), the restrictive conditions. A bibliographical reference of the literature sources used is indicated.

As a summary of the results obtained from the study of Ch. Assistant Dr. Plamen Iliev on the topic of the monographic work I can note the following contribution moments to the theory and practice of accounting and control:

1. the theoretical knowledge and practical and applied understanding of accounting and control is enriched;
2. the existing relationship between accounting and control in the enterprise management system in the conditions of digitalization has been discussed and examined objectively;
3. the possibilities for digitalization of accounting and control are explored in order to facilitate work, faster reporting and real-time checks, transmission of the necessary information, improve the quality of work and achieve transparency in accounting and control in the implementation of business operations and business processes carried out by the enterprise during its activity;
4. various models for digitalization of accounting and control are proposed and studied, analyzing their impact on the possibilities of turning control from a simple registrar of errors and deviations in the past tense into a direct consultant to the management of the enterprise in the future time for forecast results, which brings value to enterprises and customers;

5. a critical analysis of all positive impacts as well as of the possible negative influences and consequences of digitalization and digital transformation for the future of accounting and control as professions has been carried out.

On the basis of his research, the author of the monographic work has made well-founded conclusions and specific applications for improving accounting and control activities in the conditions of their digitalization on important issues concerning the protection of information from hacker attacks, cybersecurity, knowledge, skills and competences of accountants, internal control bodies, auditors, even the role of artificial intelligence in accounting and control, as well as the preservation of the jobs of accountants and auditors in the new digital conditions.

Conclusion: The presented monograph has all the scientific characteristics of a completed independent scientific study of a topical and important topic with a number of contributions to theory and practice, has two reviewers, has an ISBN and is larger than 100 pages.

2. Evaluation of the contributions in the other attached publications made after the appointment to the academic position of Assistant Professor, including assessment of the requirement for review of the journals

Chief Assistant Dr. Plamen Iliev for his participation in the competition for the academic position "Associate Professor" has presented a published monograph (1 piece), which is not presented as a major habilitation work, entitled "Financial Control, Audit and Supervision" (2016 - 159 pages), as well as articles and reports published in non-refereed journals with scientific review or published in edited collective volumes (a total of 29 issues), also published textbook entitled "Internal Control and Audit" (2019 - 228 pages).

Plamen Iliev's scientific papers have been delivered to prestigious international and national scientific forums (conferences and symposia), and they are reviewed and published in collective volumes with an editorial team. The scientific reports delivered in the country are at the invitation of leading universities (NBU, UNWE, University of Economics Varna, NTS-Varna, SA Svishtov, University of Telecommunications and Posts, Plovdiv University, ERI of BAS, etc.). Plamen Iliev has participated in a number of international scientific conferences abroad (Serbia, Albania, Macedonia, Romania, Turkey, Ukraine, Kosovo, etc.). Plamen Iliev's scientific articles have been published in various journals and scientific volumes in Bulgaria (Active Accounting Matrix, NBU Yearbook, Economic Thought magazine, etc.), as well as abroad (Bucharest-Romania, Belgrade-Serbia, Pristina-Kosovo, Skopje-Macedonia, Lebanon, India, etc.)

The main contributions to the scientific work of Chief Assist. Dr. Plamen Iliev are in the field of accounting, control, audit and controlling in PF 3.8 Economy, and they can be systematized in three directions (according to the presented Reference-Annex by indicators and Self-assessment Reference):

1. Scientific-theoretical contributions:

- ideas and concepts for the role and contribution of internal control and internal audit to risk management and to the prevention of fraud and irregularities are systematized (purch.7/p.4, item 16, item 28);
- the requirements and rules for the need for ethical standards for audit behavior in the PC and the challenges to the HE in the PS are summarized (Item 7/p.5, item 1);
- systematized and summarized are the requirements and conditions for the application of fiscal control on goods with high fiscal risk by the Fiscal Control Directorate at the NRA (purch. 7/item 9);
- the new points and requirements for joint financial audit and the oversight of independent auditors are analyzed and summarized (purch. 7/p.7);
- the challenges to financial audit in public interest organizations are systematized and evaluated (purch.7/item 10);
- analyzed and summarized are the possibilities and ways of management, control and audit of funds under European programs and funds (Purch. 7/p.8, item 19);

- an analysis of the rules, requirements, control and audit of e-commerce, especially after 2020 in relation to Covid restrictions is made (purch.7/p.5, item 23);
- An analysis has been carried out and the methodological features of accounting in the tourism sector have been systematized, considering the possible options for levying different VAT rates for accommodation, meals, transport and tour operator activities (purch.7/item 2);
- An analysis of the possibilities for providing funds for investment for new technologies in accounting and control has been carried out. The author opposes the erroneous opinion accumulated over the years that accounting is not important and prioritized, emphasizing the requirements for preserving the confidentiality of the transmitted information in the conditions of digitalization, use of cloud technologies, electronic signature, protection from hacker attacks, building a cybersecurity system (Item 3).

2. Scientific-methodological contributions

- ideas and concepts for application and implementation of control and audit in marketing activities are systematized (purch.7/p.13, item 21);
- an assessment is made of the place, necessity and regulatory basis of internal control in credit institutions (Point 7, item 3);
- the achievements and capabilities of the Controlling concept as a new system for enterprise management and its practical application in the conditions of the general financial and economic crisis caused by Covid are analyzed (purch.7/item 25, item 29);
- The need for mandatory and urgent changes in the regulatory framework of accounting and control in the country in order to successful digitalization and digital transformation in this sector is justified (Self-assessment reference);
- Many achievements and opportunities for the development of new technologies generated by Industry 4.0 in business, respectively, are studied and analyzed. in accounting and control (purview 7 self-assessment reference).

3. Contributions of a practical nature

- the consequences of the economic crisis caused by Covid 19 for society, public control and the crisis in society are analyzed (pursued/p.24);
- an analysis of the possibilities for application of audit and control in the selection, training and management of staff in the organization through the prism of the control environment by the FSCS as an element of internal control has been carried out (Purch. 7/item 15);
- The need for a preliminary digital audit related to the necessary investments for the implementation and application of new technologies in the activity and training of staff is justified (Self-assessment reference);
- The need for new requirements to increase the knowledge, skills and competences of accountants and auditors in order to meet the challenges and requirements of digital technologies and to continue working and exercising their professions in the new conditions is justified (Self-assessment reference);
- a proposal has been made for the application of an electronic audit of information technology (purch.7/ p.22);
- the need and opportunities for the implementation of digitalization and digital technologies in audit and control are justified (pursued.7/p.14, item 18, item 26);
- The necessity of publishing a textbook for HEI students in the field of internal control and internal audit, applicable to economists and managers in practice, is justified (indicator 20, item 1).

3. Citation from other authors. From the Reference – annexes by group of indicators (Group D), presented by the candidate for the academic position "Associate Professor" it is clear that Chief Assist. Dr. Plamen Iliev has:

- one issue of citations in scientific journals, referenced and indexed in world-famous databases of scientific information (SCOPUS) – indicator 11;
- five citations in monographs and collective volumes with scientific review – indicator 12;

- 10 citations in non-refereed journals with scientific review – indicator 13.

IV. Teaching and teaching activities

Provided by Chief Assist. Dr. Plamen Iliev a reference for the academic and teaching activities allows me to point out that the courses he leads are in the field of accounting, controlling, auditing, finance, and he teaches the disciplines of internal control, financial statements, financial audit, fraud and abuse in financial management, controlling, controlling in the financial sector, national accounting standards, etc., at various faculties of NBU.

With regard to the academic employment of Chief Assist. Dr. Plamen Iliev I can point out the following information, summarized in Table 2.

Table 2.

School year	Auditorium occupancy		Extracurricular activities	
	Hours	Number of students	Hours	Number of students
2020/2021	532	446	696	153
2021/2022	601	405	950	147
2022/2023	586	463	665	128
Total	1719	1314	2311	428

Chief Assist. Dr. Plamen Iliev for the period 2016/2017 – 2021/2022 is the head of 35 successfully defended graduates (bachelors and masters). For this period he has participated in 229 committees and has prepared 93 reviews of bachelor's and master's theses.

Chief Assist. Dr. Plamen Iliev participates in the training of lecturers from NBU in programs for work with Moodle and Playscan. In his teaching activities he effectively uses the capabilities of the Moodle system for training students. There is an e-textbook developed for Moodle NBU – in the field of Forensic Accounting Expertise, Scientific Electronic Archive of NBU, Sofia. There are developed training materials in the Moodle system of NBU for training students – Controlling, Controlling in the financial sector, Controlling in the real sector, Accounting expertise, Auditing of financial statements.

Chief Assist. Dr. Plamen Iliev has taken part in the admission campaigns for Balacaur programs of NBU for the academic years 2022/2023 and 2023/2024, he has participated in the Open Days for 2022 and 2023, he has presented the NBU programs at TBG, Sofia, Sofia, as well as at the Professional High School of Economics and Management "Yordan Zahariev", Kyustendil.

It should be noted that the reference of the Center for Career Development and Training Resources of NBU shows that the average score from the surveys for student satisfaction with a course and a lecturer for Chief Assist. Dr. Plamen Iliev is 4.60 on the five-point system. This is a very high rating that confirms the significant scientific values owned by Chief Assist. Dr. Plamen Iliev, professional and teaching qualities.

V. Administrative and public activities

1. Participation in collective management bodies of NBU

The report of the Department of Economics at NBU shows that Chief Assist. Dr. Plamen Iliev participates in the Program Council for the academic years 2020/2021, 2021/2022 and 2022/2023.

2. Public activity

Chief Assist. Dr. Plamen Iliev has the following professional qualifications and competences: 1) since 1994 he has been a licensed appraiser of commercial enterprises and receivables, as well as agricultural land. He is a member of the Chamber of Independent Appraisers in the Republic of Bulgaria; 2) since 1997 he has been the owner and manager of "Kaviplas Consult Commerce"

Ltd., with main activity accounting services, tax and legal advice; 3) since 2005 he has been involved in the preparation, reporting and consultation of various projects under EU programs as a public accountant and accountant; 4) since 2010 he has been an expert in forensic accounting and forensic economic expertise at the Sofia City Court, and since 2020 at the SCC; 5) since 2010 he has been an expert and liquidator at the Registry Agency; 6) since 2017 he has been a juror in the SCC; 7) is a member of the Association of Economic Fraud Examiners.

Chief Assist. Dr. Plamen Iliev was a co-organizer and co-moderator with Dr. Yu. Hadzhichoneva at the Interdepartmental Webinar "The Future of the Euro Given the Volatility of the Banking System" with guest lecturer the investment banker from London Gordon Kerr, held on 02.06.2022 – part of the annual plans of the Department of Economics and the Department of AU of NBU.

VI. Personal impressions of the candidate

I know Chief Assist. Dr. Plamen Iliev since 1986 as a student in the speciality Accounting of HIE K. Marx (now UNWE) and later as a Doctoral student at the Financial Control Department and lecturer at the same Department of UNWE. Plamen Iliev has always performed the tasks assigned to him responsibly, strictly, accurately and in a timely manner. I have wonderful impressions of him both in terms of the scientific, his creative and pedagogical activity, as well as a person in his relationships with colleagues and students. Our long-standing acquaintance allows me to share that Plamen Iliev is an honest, honorable and loyal person, an established, capable and proven scientist in his field of knowledge, with a rich practical and applied activity.

VII. Opinions, recommendations and notes on the activity and achievements of the candidate

I can recommend to the Chief Assist. Dr. Plamen Iliev to continue his theoretical and creative quests and research on digitalization and digital transformation in the field of accounting and control for raising their role, place and importance as specialized functions of management in the management system of each enterprise. To deepen its research into the application of cloud technologies in the field of control.

Conclusion

On the basis of the statement set out in my opinion, I clearly and categorically express my POSITIVE ASSESSMENT of the scientific works and academic activity of Chief Assist. Dr. Plamen Kimonov Iliev and I propose that he be admitted to the election of the Academic Council to occupy the academic position "Associate Professor" in PN 3.8. Economics (Accounting, Controlling and Auditing) at NBU.

Date: 07.02.2024.

Signature

/Assoc. Prof. Rositsa Ivanova, PhD/