

## HIGH SCHOOL OF SECURITY AND ECONOMICS - PLOVDIV

### REVIEW

by Professor PhD. Atanas Georgiev Lyondev

Habilitated in a scientific specialty (Financial System and Protection of National Security)

HS: HSSE, Plovdiv

- ✓ №39480: Register of scientific activity in the Republic of Bulgaria:  
<https://cris.nacid.bg/public/scientist-preview/16592>
- ✓ №29680: Register of academic positions and dissertations at NACID:  
<https://ras.nacid.bg/dissertation-preview/16592>
- ✓ <https://www.researchgate.net/profile/Atanas-Lyondev>
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- ✓ <https://orcid.org/0000-0002-2852-571X>

**REGARDING:** The scientific works of the candidate Nedyalka Ivanova Petrova, PhD, presented for participation in a competition for the academic position „**Assistant Professor**” at the Higher School of Security and Economics, Plovdiv, in the field of higher education 9. Security and defense, professional field 9.1. National Security (National Security and Taxes), announced in the State Gazette, № 56/ 19.07.2022.

PLOVDIV, 2022

I present my review on this competition as a member of the Scientific Jury, determined by Order No. 39/31.10.2022 of the Rector of HSSE.

The review was developed according to the requirements of the current Law on the Development of the Academic Staff, the requirements of the Regulations for the Application of the Law and the Regulations for the Development of the Academic Staff of HSSE, Plovdiv.

There is one candidate in the current competition for associate professor - Nedyalka Ivanova Petrova, PhD. She obtained the doctorate degree from Plovdiv University Paisii Hilendarski, Plovdiv with diploma No. 1000446/20.03.2021.

The candidate has submitted all the documents, certificates, official notes and certificates of his scientific and teaching activities necessary for the competition.

## **1. GENERAL PERSONAL AND PROFESSIONAL INFORMATION ABOUT THE APPLICANT**

Nedyalka Ivanova Petrova, PhD graduated with a master's degree in law from the Paisii Hilendarski Polytechnic, Plovdiv, with diploma No. 0006625/1997. On 01.03.2021, she defended her dissertation at the Paisii Hilendarski Polytechnic, Plovdiv on the topic: "Actual Administrative Legal Regime of Tax Audit (Analysis of Administrative and Judicial Practice)" and acquires an educational and scientific degree "doctor". He graduated from the Free Faculty of PU with a specialization in "Journalism".

From 01.12.1997 – 01.12.1998 works in the District Court - Plovdiv, judicial candidate. From 25.11.1999 until 31.12.2006 works at the Bar Association for Civil and Administrative Procedural Representation and another - Plovdiv. From 01.01.2007 – 01.07.2014 works at the National Revenue Agency (NRA), Directorate "Appeals and Tax-Insurance Practice" at the National Revenue Agency - Plovdiv, Department "Tax-Insurance Practice" as a legal consultant, Senior Legal Consultant and Chief Legal Consultant, and since 01.07.2014. – 30.06.2015 as acting deputy director in the same directorate and from 01.07.2015. until now he is the Chief Legal Counsel in the Directorate.

She has been a part-time lecturer in Financial Law at HSSE since 2021 until. She is an honorary professor of Financial and Tax Law at the Faculty of Law of "Paisii Hilendarski" PU in

the period from 2016 to 2019. Honorary lecturer in commercial law and industrial legislation at the Technical University - Plovdiv branch from 2021. until now.

During her long professional experience in the field of the organization and management of the tax system, related to the security of the state and the Community, she participated in numerous working groups, projects on the implementation of European and national tax legislation. He is the author of publications in various specialized publications on issues of the organization and methodology of taxation, tax control - tax audits and inspections, for the protection of financial security.

## **2. GENERAL CHARACTERISTICS OF THE PRESENTED FOR REVIEW OF PUBLICATIONS**

According to the presented list of publications, the candidate has 15 publications related to the subject of the competition. Of these, I accept for review the fifteen scientific works that were published after obtaining the educational and scientific degree "doctor". They can be grouped as follows:

First group: independent monograph – 1.

Second group: Published book based on a protected dissertation work for awarding the educational and scientific degree "doctor" - 1.

Third group: Scientific publications in periodicals and collections of articles and reports published in non-refereed peer-reviewed journals or published in edited collective volumes - 13.

The total number of pages in the presented materials is 590 pages, without taking into account publications in print, all are the work of the author. From the publications submitted for review, the following conclusions and conclusions can be drawn:

1. In terms of their content, the publications of Nedyalka Petrova, PhD correspond to the scientific specialty for which the competition for the academic position of "associate professor" has been announced.

2. There is wide awareness and the presence of rich and diverse interests in the field of organization and methodology of taxation and tax control - tax audits and the protection of financial security.

3. There is a marked interest in both detailed and comprehensive and complete consideration of the researched topic, influence of objective and subjective factors.

4. The candidate's possibilities for independent scientific activity are clearly highlighted.
5. All works accepted for review are printed in our country.
6. One of the publications presented in the third group A, under number 8, is in English.

In his research, in the nature of *a monograph* entitled "**Taxes and the protection of national security - interrelationship and challenges**", the emphasis is on the problems related to the interrelationship between taxes, fiscal (tax) security and the national security of the state. The research problem is extremely relevant due to the lack of such research. The topicality and significance of the topic are complemented by the fact that the monographic work is of interest to a wide range of the scientific community and has an indisputable practical application. Evidence for this is that, in the long term, the security of the state represents a set of security of the individual elements of its financial system, which includes the tax security of both the state and the debtors.

The monograph is developed in six chapters. The first chapter is dedicated to the study of the conceptual apparatus such as taxes, tax policy and tax process, in relation to their impact on national security. This author's reading is a new contribution to the theory and practice of research in this field. The second chapter examines the process of organization, management and interaction of the security structures with the National Revenue Agency. The fact that, the author has been working for years and currently in the Revenue Agency and the position he holds, gives him the opportunity "from the inside" to examine how the security units are structured and their interaction and coordination with the National Revenue Agency and on this basis to derive the measures, which are provided for the protection of the treasury. In the third chapter, a place is devoted to the guarantees that the Tax Insurance Procedural Code (DOPK) provides for the protection of the tax security of the state and the obliged persons. The author rightly points out that the suspension of the proceedings under the DOPK is intended both as a guarantee and protection of the tax security of the debtors and to protect the fiscal security of the state. I fully agree with the conclusion reached on page 74 that "national security directly depends on all the enumerated guarantees which protect the interests of the state in connection with the collection, security of obligations or prevention of tax evasion, and on the other hand, the interests and legal security of the obliged persons". Chapter four examines tax evasion and avoidance as a threat to national security. Concepts such as tax evasion and avoidance, both legal and illegal (illegal), are very skillfully distinguished here, and various forms of manifestation are indicated. Special attention is paid to aggressive tax planning, which leads to tax frauds damaging the state budget. Gambling was considered as another form of

manifestation of illegal actions related to money laundering, tax evasion, drug distribution, terrorist financing and others directly affecting the national security of each country. Other important issues of tax avoidance and tax evasion are also explored. The fifth chapter is dedicated to the challenges and prospects for the development of tax policy and the tax process in the field of national security protection. Tax fraud and the threat to national security are the focus of the research as a challenge. In the next place are the tax regulations - tax obligations, audit act, transactions with cryptocurrencies and the effective and efficient tax control conducted in this connection as a countermeasure and risk management. In the last sixth chapter, solutions are given to address the challenges facing the development of tax policy and the tax process in relation to national security. The solutions are sought in the ways of integration - tax harmonization and tax competition in the European Union. Next is the taxation of international corporations and the achievement of a global solution to the problem. Of course, an increasingly important place is occupied by the application of artificial intelligence in the scope of tax control and its impact on the security of the state and the obliged persons - for example, in online trading, automatic filling of the annual tax returns of natural persons by the NRA and others , directly affecting the fiscal security of the state.

The monograph was developed as a complex and complete work that could be used in training students, in specialties and academic disciplines related to security, the protection of fiscal security, united in the general concept of national security, and thus can also serve for -a wide range of researchers and experts who need information or for personal self-education.

From the general analysis of the publications, I believe that the candidate for associate professor has the qualities of a scientist with wide-ranging knowledge in the field of his research, and the published materials would be of interest not only to narrow specialists, but also to a wider range of readers, to receive complete systematized information, both for use in their activity and for general culture, training and self-education.

The remaining scientific works of the candidate are aimed at indicating with new means essential aspects of an already existing scientific field, such as the national security, with a focus on its interdisciplinary aspect. Against this background, various theoretical and applied contributions of the associate professor candidate crystallize. Of course, Petrova, PhD participated in the competition with her entire professional, scientific and teaching biography, which includes numerous expert and managerial positions, participation in projects and working groups, incl. and

participation in national and international scientific and professional forums, teaching activity at HSSE, PU "Paisii Hilendarski" and Technical University - branch Plovdiv.

### **3. SCIENTIFIC DATA (COMPLIANCE WITH NECESSARY MINIMUM REQUIREMENTS REQUIRED)**

According to the Report presented by Nedyalka Petrova, PhD on the fulfillment of the necessary minimum national requirements, acc. Art. 2b and Art. 26 of the Law on the Development of the Academic Staff in the Republic of Bulgaria and Appendix to Art. 1a, para. 1 of the Regulations for its implementation (PPZRASRB), adopted by PMS No. 202 of 10.09.2010, final update from 19.02.2019, tab. 2. "Number of points according to the candidate's indicators", the same are in the amount of **605 points**, with which the candidate has fully fulfilled the necessary requirements for the academic position of "associate professor". The details are visible from the presented Reference.

### **4. PEDAGOGICAL ACTIVITY AND EXPERIENCE**

Nedyalka Petrova, PhD is not a typical teacher with academic experience and a long teaching career, as she has not held the position of a full-time teacher in a higher education institution until now, but is a lawyer, subsequently in the civil service at the National Revenue Agency, Directorate "Appeals and Tax-Insurance practice" at the Center of the NRA, Plovdiv. She is a representative of the practice, fulfilling the requirements of Art. 24, para. 1, item 2, letter d of ZRASRB - to have been a specialist in practice for at least two years and to have proven achievements in his field. The latter are proven by the presented documents in a convincing and indisputable way.

Being a representative from practice, this did not prevent her from acquiring excellent theoretical and pedagogical training, which is expressed by teaching activities, as a part-time teacher at VUSI, PU "Paisii Hilendarski" and Technical University - branch Plovdiv.

## 5. SIGNIFICANCE OF CONTRIBUTIONS TO SCIENCE AND PRACTICE

Nedyalka Petrova 's, PhD peer-reviewed papers showcase her interdisciplinary interest and abilities. As a scientist and expert, her interests are obviously directed not only to the organization and management of the tax system and to the National Security Protection System (NSPS), but certain areas in this system can be revealed - first of all, the normative provision of the main activities, in accordance with European and national tax legislation; in the second place - management of processes and phenomena in the NSPS, accompanied by extreme attention and precision to the clarification of the conceptual apparatus that is used; in the third place – placing the decisions important for the system on a scientific basis, using modern approaches, methods and models widely. In view of the works and experience of the author, we can characterize her as a scientist with a strong orientation towards scientific and scientific-applied contributions, i.e. has the qualities of a theorist, evident from her attitude to concepts in the problem area, to historical analysis, etc., and the main merits are in the practical use of her expertise - evident from the numerous publications related to the topic of the competition.

The original scientific, scientific-applied and applied contributions related to the publications presented by the candidate for review are the following:

### *5.1. Scientific contributions to the popularization and enrichment of existing tax theory knowledge and innovations in science related to the protection of national security:*

The dissertation and the monograph are the first in our country such detailed and detailed works based on extensive research and analysis of such problem areas as: **taxes, the tax system, tax policy and the protection of national security**. The research further develops the theoretical approach to consider the organization and management of financial security. The monograph is dedicated to the hitherto unexplored interrelationship between taxes, financial, or tax security and national security. Own explicit special and specific terminology, definitions, classifications, taxonomies, work models and documents related to the functioning and possibilities for modernization and improvement of work and processes in relation to managing the development of structures and capabilities in the revenue administration, which in their essence radically change the overall perception and paradigm in the field under study.

***5.2. Scientific contributions to the popularization and enrichment of existing experience in tax practice and security practice:***

The research on the factors that threaten national security in relation to tax evasion and avoidance, gambling and tax evasion has a scientific and applied contribution nature. A practical contribution is the analysis of the effectiveness of tax control as a factor influencing and protecting national security. For the first time in the literature, the issue of effective tax control of cryptocurrency transactions as a guarantor of financial security is addressed.

***5.3. Scientific achievements of an educational and methodological nature***

Contributory moments can be applied in the area of tax policy and national security protection. The global risks of tax fraud, tax evasion, tax evasion and their impact on national security are a good basis for diagnosing the tax system as well as for identifying and taking preventive actions to deal with such threats.

## **6. CRITICAL NOTES AND RECOMMENDATIONS**

I know the candidate, which allows me to claim that she is a professional with a serious business card, a scientist with a consistent and clear approach to problems and, last but not least, a lecturer at HSSE. Obviously, he has a good education (master's and doctorate) and qualifications in the field of his work. Good command of English and Russian languages allow her to use a significant amount of foreign sources of information and to keep her scientific output up to date.

I have no significant critical remarks towards Nedyalka Petrova, PhD regarding her production presented in the competition for docent. Considering the achieved experience in teaching and the acquired authority, I recommend Petrova, PhD to continue and increase his activity as a teacher, maintaining research activity and participating in projects by publishing scientific production in global databases.

I have the following question for Petrova, PhD: The monographic work examines taxes and tax control in relation to fiscal and national security. What is the role and place of insurances - social and health, since they are also included in the scope and are part of the activity of the NRA in relation to tax-insurance obligees and tax-insurance control?

## 7. CONCLUSION

The scientific production presented for review is sufficient in terms of type, volume and quality and meets the requirements of the Law on the Development of the Academic Staff in the Republic of Bulgaria, the Rules for its Implementation and the Rules for the Development of the Academic Staff of HSSE, Plovdiv. The candidate's publications show that she has a good theoretical and practical training, and is distinguished by research qualities in her researched fields of knowledge. Given the quantitative and qualitative characteristics of the presented scientific publications, the significance of the contributions to science and practice, and the candidate's qualities, I consider that her candidacy meets the requirements for holding the academic position of "associate professor". On this basis, **I give a positive assessment** and recommend to the members of the respected Scientific Jury to vote positively and to propose to the Academic Council that Nedyalka Petrova, PhD be elected to the academic position of "docent" at HSSE, Plovdiv in the professional field 9.1. National Security (National Security and Taxes).

10.11.2022

Plovdiv

Reviewer: .....

(Prof. Atanas Lyondev PhD)