

# HIGH SCHOOL OF SECURITY AND ECONOMICS - PLOVDIV

## OPINION

by competition for the academic position of "Associate Professor" at the Higher School of Security and Economics (VUSI) - Plovdiv by professional direction 9.1. National Security (National Security and Taxes), announced in the State Gazette, № 56 of 19.7.2022

With only one candidate, **Nedyalka Ivanova Petrova, PhD**

The opinion has been developed in accordance with the criteria established in chapter three, section III - Terms and conditions for occupying the academic position "associate professor" from the Law on the Development of the Academic Staff in the Republic of Bulgaria (ZRASRB) and in chapter three, section IV - Conditions and rules for occupying the academic position "Associate Professor" from the Regulations for Application of the Law on the Development of the Academic Staff in the Republic of Bulgaria (PPZRASRB). I present my opinion on this competition as a member of the Scientific Jury, determined by Order № 39/31.10.2022 of the Rector of HSSE.

The author of the opinion is **associate professor Boyko Mitkov Petev, PhD**

Individual identification number in NACID: № 46506 (Register for scientific activity in the Republic of Bulgaria)

- Register of scientific activity in the Republic of Bulgaria: <https://cris.nacid.bg/public/scientist-preview/46506>
- Register of academic positions and dissertations at NACID: <https://ras.nacid.bg/dissertation-preview/46506>
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The candidate for "associate professor" at the Higher School of Security and Economics (HSSE) - Nedyalka Ivanova Petrova, PhD participated in the competition in the professional direction 9.1. National Security (National Security and Taxes) with a list of 15 (fifteen) publications that have been published since the acquisition of the ONS "PhD".

These 15 (fifteen) publications with which Nedyalka Petrova, PhD participated in the competition include one scientific monograph, a published book based on a defended dissertation work for the award of the educational and scientific degree "doctor", 6 (six) scientific articles and 7 (seven) scientific reports, with 4 (four) of them in print.

### **1. Evaluation of the monographic work**

The monographic work presented by Nedyalka Ivanova Petrova, PhD as a habilitation work, is a published monograph in the relevant scientific field for participation in the competition, with an author's work entitled: "Taxes and the protection of national security - interrelationship and challenges", 2022, IC HSSE, Plovdiv, ISBN 978-619-7343-69-4.

The monograph has a volume of 231 pages, published by the author and printed in IC HSSE, published in 2022, reviewers Prof. Atanas Lyondev, PhD and Associate Professor Vasil Georgiev, PhD.

The structure of the presented monograph consists of an introduction, six chapters, a conclusion and a bibliography.

We can evaluate the monographic work as a very in-depth study, which is apparently the result of the candidate's intensive scientific research activity, and to no less extent, the practical activity of Nedyalka Petrova, PhD at all levels in the National Revenue Agency, which she occupied.

In the introduction of the monograph, the topicality and significance of the topic, which are undoubted, are discussed, due to the fact that it is of interest to the wider scientific community and has practical importance.

The subject of research in the monographic work is the hitherto unexplored interrelationship between taxes, financial, resp. tax security and national security of the state.

The first chapter of the monograph examines the issue of the main concepts that will be dealt with in the monograph: taxes, tax policy and tax process and their impact on national security.

The second chapter of the monograph examines the process of organization, management and interaction of the security structures with the National Revenue Agency.

The third chapter of the monograph examines the guarantees with which the Tax Insurance Procedural Code (DOPK) protects the tax security of the state and of the obliged persons.

The fourth chapter of the monograph examines tax evasion and avoidance as a threat to national security, with a study of aggressive tax planning and gambling as forms of manifestation of illegal actions related to money laundering, tax evasion, drug distribution, financing of terrorism and others directly affecting the national security of each country.

The fifth chapter of the monograph examines the challenges and prospects for the development of tax policy and the tax process in the field of national security protection. Next are the tax regulations and effective and efficient tax control as a countermeasure and risk management.

In the sixth chapter of the monograph, solutions are proposed to deal with the challenges to the development of tax policy and the tax process in relation to national security, sought in the ways of integration - tax harmonization and tax competition in the European union, the taxation of international corporations and the achievement of a global solution to the problem, 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 debtors.

In the conclusion of the monograph, the economic and normative aspects of a number of principles of the candidate are presented, which mostly give us additional clarity about her way of thinking.

In the monographic work, a significant number of contributions are claimed, and I will emphasize those of them, to which I give significant weight:

- The monographic work of Nedyalka Petrova, PhD presents her interdisciplinary interest and abilities as a scientist and expert;

- The dissertation and the monograph are the first works in the country based on extensive research and analysis of such problem areas as: taxes, tax system and policy and protection of national security;

- For the first time in economic literature, the question of effective tax control of cryptocurrency transactions, as a guarantor of financial security, is raised.

I support the conclusions of the monographic work presented by the author, which confirm the conclusions drawn, to which I, as a member of the scientific jury, give the most substantial weight.

I find the theses of Nedyalka Petrova, PhD to be sound and well-founded.

The monographic work presented within the competition has a high scientific and scientific-applied value. The monograph definitely expands the scope of its scientific field and has an indisputable contribution character.

## **2. Review of the other author's publications presented in the competition and evaluation of their contributions**

In addition to the monograph "Taxes and the protection of national security - interrelationship and challenges", the candidate Nedyalka Ivanova Petrova, PhD presented 13 (thirteen) original works within the framework of the competition, which were published after the defense of the doctoral dissertation. A published book based on a defended dissertation work for obtaining a scientific degree "PhD" is presented.

As "articles and reports published in non-refereed journals and collections, are all 12 (twelve) publications. Of these, 11 are in Bulgarian and 1 in English.

In accordance with the established requirements, the mentioned works were published after the successful defense of a dissertation for the acquisition of the scientific and educational degree "doctor". They have been published in serious and high-quality scientific journals, respectively - they have been presented at prestigious scientific conferences.

The mentioned publications definitely correspond to the subject matter of professional direction 9.1. National Security (National Security and Taxes).

The publications with which the candidate Nedyalka Petrova, PhD participated in the competition are distributed in different subject areas such as: tax issues, tax policy, tax control, tax and fiscal security and national security. The wide spectrum of the candidate's scientific interests, which she skilfully combines in her research work, is impressive.

As a member of the scientific jury, I accept the scientific contributions of Nedyalka Petrova, PhD which I consider solely her and personal merit.

I accept as bona fide and credible the information presented about the approbation of the scientific results achieved by the candidate in the daily activity, in the functioning of the National Security Protection System, in particular in its two main subsystems (Ministry of Finance, resp. NRA and other national institutions and security services).

In general, I can only give a positive assessment of the scientific works of Nedyalka Petrova, PhD presented within the competition.

## **3. Citation of the candidate's works by other authors**

The candidate has submitted an accurate and comprehensive list of citations to her work by other authors. It lists 40 (forty) citations of her works. According to the scientometric

terminology adopted in Bulgaria, they are "citations in monographs and collective volumes with scientific review (in reality, these are (9), citations in reports from scientific conferences with scientific review(14), journals with scientific review (17).

From the presented list of citations, it can be seen that Nedyalka Petrova, PhD is a scholar and author who is very well known to the academic community, especially in the area of her specific research interests in the field of national security and taxation.

#### **4. Assessment of learning and teaching activities**

Nedyalka Petrova, PhD is not the typical teacher with academic experience and a long teaching career. So far, she has not held the position of a full-time teacher in a higher education institution. She was a lawyer, subsequently and until now in the civil service at the National Revenue Agency, Directorate "Appeals and Tax-Insurance Practice" at the NRA Central Office - Plovdiv. Petrova, PhD is a representative from the practice, fulfilling the requirements of Art. 24, para. 1 item 2, b. d from ZRASRB - she has been a specialist in practice for at least two years and has proven achievements in her field. Her achievements are proven by the presented documents in a very convincing and indisputable way. As a typical representative from practice, this did not prevent him from acquiring excellent both theoretical and pedagogical training. He is engaged in teaching activities, as a part-time teacher at HSSE, PU "Paisiy Hilendarski" and Technical University - branch Plovdiv. Disciplines taught by the candidate are Financial and Tax Law.

#### **5. Opinion on the absence of plagiarism in the candidate's works**

Until this moment, I have not discovered and have not been known to have any plagiarism in the works of Nedyalka Petrova, PhD. After my detailed acquaintance with her works, it is my belief that they are entirely the personal work of the candidate.

#### **6. Opinions, notes and recommendations regarding the activity of the candidate**

My main recommendation to the candidate for the academic position of "associate professor" at the Higher School of Security and Economics (HSSE) is to focus her efforts on expanding the subject area of her teaching activity at VUSI. There is no need for it to be encouraged for its publication activity or for its large-scale scientific and applied activity.

With her level of preparation and the vast experience gained from her participation in the "kitchen" of the management of the National Revenue Agency, it would be extremely appropriate for her to share with VUSI students her multi-layered experience in the management of the tax system and its interrelationship with national security for which he clearly has the necessary competence.

### **CONCLUSION**

As a member of the scientific jury, after having familiarized myself with the submitted documents for the competition for the position of "associate professor" at the Higher School of Security and Economics (HSSE) and after a thorough review of the scientific works of the candidate Nedyalka Ivanova Petrova, PhD I believe that the same fully meets the requirements set forth in Article 24 of the Law on the Development of the Academic Staff in the Republic of Bulgaria (LAD), as well as the corresponding Article 53 of the Regulations for the Implementation of the Law on the Development of the Academic Staff in the Republic of Bulgaria (LAD).

I believe that Nedyalka Petrova, PhD is a built scientist and researcher with a solid portfolio and teaching practice, precisely in her capacity as an expert in the scientific field considered in the competition.

In my capacity as a member of the scientific jury, appointed by order No. 39/31.10.2022 of the Rector of the Higher School of Security and Economics (HSSE) - Plovdiv, I give a positive assessment to the candidate Nedyalka Petrova, PhD for her participation in the contest. I propose that she be elected to the academic position of "associate professor" at VUSI in professional direction 9.1. National Security (National Security and Taxes).

15.11.2022

Member of the Scientific Jury:  
Associate Professor Boyko Petev, PhD