

REVIEW

Regarding a competition for the occupation of the academic position "Associate Professor" in professional direction 9.1. National security (National security and Taxes)

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- № 39480 - Register of scientific activity in the Republic of Bulgaria:
<https://cris.nacid.bg/public/scientist-preview/29968>
- № 29680 - Register of academic positions and dissertations in NACID:
<https://ras.nacid.bg/dissertation-preview/29968>
- <https://www.researchgate.net/profile/Valentin-Vasilev>
- https://scholar.google.com/citations?user=J3V_gIAAAAAAJ&hl=bg
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Basis for preparation of review:

Order №39/31.10.2022 of the Rector of the Higher School of Security and Economics, Plovdiv

Plovdiv

2022

1. A brief biographical description of the candidate

The biography of the candidate Dr. Nedyalka Ivanova Petrova according to the current competition procedure shows high expertise and proven capacity in areas entirely relevant to the scientific field announced in the competition. In 1997, she graduated with a "Law" degree, and from 01.03.2021 she holds the degree "Doctor" in the "Administrative Law and Administrative Process" program at the "Public Law Sciences" department of PU "Paisiy Hilendarski". In the period 1999-2006 she was a lawyer, and since 2007 she has been a part of the National Revenue Agency, passing through various positions, and currently she is the Chief Legal Counsel in the Directorate "Appeals and Tax Insurance Practice" (ATIP) at the National Revenue Agency - Plovdiv . These facts make Dr. Petrova's candidacy convincing according to the announced competition procedure.

2. General characteristics of the candidate's scientific research, scientific-applied and expert activities

The submitted documents meet the requirements of the Law on the Development of the Academic Staff in the Republic of Bulgaria and the Regulations for its implementation. In the report prepared by Dr. Petrova for the fulfillment of the national minimum requirements, it can be seen that she has a total of 605 points, which is more than enough to start and receive a positive evaluation of the procedure.

2.1 Evaluation of the monographic work

Nedyalka Petrova is participating in the competition for "associate professor" of HSSE - Plovdiv in the professional direction 9.1. National security with an author's monographic work on the topic "Taxes and the protection of national security - interrelationship and challenges", HSSE, Plovdiv, 2022, ISBN 978-619-7343-69-4.

The presented monograph is devoted to the interrelationship between taxes, fiscal (tax) security and national security of the state. The relevance and importance of the topic are undoubted due to the fact that it is of interest to a wide range of the scientific community and has a great practical application. The research problem is extremely topical and in view of the fact that there is a lack of development and research in this direction. In the long term, the security of the state represents a set of security of the individual elements of its financial system, including and the fiscal (tax) security of both the state and the debtors. In connection with the challenges systematized in this way, the monograph presented by Dr. Petrova for the first time in the literature brings out the concept of "tax security" as part of financial/fiscal security and explores the possibilities for modeling tax policy and tax control in the context of

national security policy of the Republic of Bulgaria and the protection of the strategic interests of the state.

A key conclusion in the monograph is on page 217 "Trust in the legal order also leads to trust in state institutions and in statehood in general." This trust is an integral part of the functioning of any society and is inextricably linked to the protection of national security. It allows the authorities in the security system to plan and implement policies, to ensure the protection of national security. The greater the public trust, the greater the collection of taxes and the stricter the compliance of the obliged persons with the legislation. All this also leads to more investment and job creation, better functioning of the economy of each country and therefore to a more successful protection of national security. Here is the *relationship "taxes - national security - public policies"* in a synthesized form!

The monographic study is innovative and self-confirming in its nature and the wideness of the thematic areas it covers.

2.2 Evaluation of the main features in the remaining publications submitted for review

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In addition to the monographic work, the candidate submits 14 papers /completely independent/ for evaluation and review, as follows: 1 /one/ published dissertation work for the degree "Doctor"; 13/thirteen/ articles and reports /of which /one/ in English/. All works are in publications in Bulgaria.

The articles and reports have been published or are to be published in referred scientific publications after the acquisition of the educational and scientific degree "doctor". The publications correspond to the subject of the professional direction 9.1. National Security (National Security and Taxes) and are interdisciplinary in nature and character.

2.3 Evaluation of additional scientific-research and scientific-applied characteristics relevant to the current procedure / citation; project, expert activity and other relevant/.

A key point in assessing the candidate's recognition in the scientific community is the citations and references to her publications. In this regard, the applicant provides a detailed reference with correctly indicated authors citing her works, cited publications and pages of the citation.

The citations indicated in the reference for the competition procedure are 40 /forty/, and the citations are in different editions and in points dimension exceed the requirements of the normative rules for this component of the assessment procedure for the competition. There are five citing authors and they are from Bulgaria. 28 /twenty-eight/ of the quotes are from

V.Kolev, 3 from A.Tuntova; 3 by V.Georgiev, 3 by B.Petev and 3 by G.Minkova. All quotes are in publications in Bulgaria.

In summary, there is research experience and accumulated expertise and results that can be the basis for pedagogical and scientific achievements in the Higher School of Security and Economics.

2. 4. Assessment of the candidate's pedagogical training and activity.

In the attached documentation for the procedure, there are official notes certifying significant teaching experience of the candidate:

- Official note from the Faculty of Law of PU "Paisiy Hilendarski", which states that Dr. Petrova has been conducting exercises in the discipline "Tax Law" since 2016;
- Official note from the Technical University, Plovdiv Branch, in which it is stated that the candidate conducted classes in the 2021/22 year in the disciplines "Commercial and Business Law" and "Industrial Legislation" /total 160 hours/;

These facts emphasize the accumulated pedagogical experience of the candidate and are in relation to the fulfillment of the procedural rules for evaluating candidacy in this kind of academic procedures.

3. Assessment of the significance of contributions to science and practice

The presented works, in addition to making a significant contribution to the enrichment of the theory in the field of security, also have practical value, in view of the significance of the challenges facing modern management.

From this position, it can be confidently noted that the significance of the works proposed for review is clearly specified.

With a marked contribution to security and taxes, the following can be mentioned:

- In a new way, the views, opinions and evaluations existing in the literature have been systematized in relation to the tax policy and tax control carried out by the revenue authorities in the National Revenue Agency, and their influence on national security;
- For the first time in literature, the issue of effective tax control of cryptocurrency transactions as a guarantor of the financial security of the state is considered.
- For the first time in literature, the topic of the application of artificial intelligence in tax control and its influence on the security of the state and the debtors is considered.

The points of contribution are presented correctly and professionally and are fully relevant to the documentation attached for the evaluation of the tender procedure.

4. Recommendations and notes to the candidate

I have the following recommendations and scientific-methodological notes for the candidate Dr. Nedyalka Petrova:

- ✓ It is recommended to increase publication activity in publications outside Bulgaria, with a view to expanding and popularizing the creativity and ideas of her scientific research, as well as those with higher citation indices;
- ✓ It is necessary to expand the application possibilities of the candidate's research, as well as to include them more widely in the studied academic disciplines of the majors at the university;
- ✓ Although not the main task of the dissertation, there is a lack of sufficient reference to the EU experience in some relevant components of the dissertation development. There is such a request in the text, but it is poorly represented and the study would definitely benefit from such references and good practices;

The indicated possibilities and recommendations do not detract from the merits of the reviewed works and do not affect the scientific contributions, but will contribute to their more precise implementation.

5. Conclusion

The documentation and scientific production provided by the candidate in the competition, Nedyalka Ivanova Petrova, meet the requirements of Art. 21.(1) and Art. 24 of the Law on the Development of the Academic Staff in the Republic of Bulgaria and Art. 47.(2) and Art. 48.(3) for compliance with the minimum national requirements and with the requirements under Art. 1a, para. 2 of the Regulations for its application and my assessment of them is entirely "positive".

I propose to the respected Scientific Jury of the competition to rank the candidate, Dr. Nedyalka Ivanova Petrova, and to propose to the Academic Council of the Higher School of Security and Economics - Plovdiv that she be elected and occupy the academic position "ASSOCIATE PROFESSOR" in professional direction 9.1. National Security (National Security and Taxes).

11.11.2022

Blagoevgrad

Reviewer:

Prof.Valentin Vasilev, PhD

