

REVIEW

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Regarding: competition for **associate professor** in the field of higher education 9. "Security and Defense", professional direction 9.1. "National Security" (National Security and Taxes), announced by HSSE-Plovdiv

1. Information about the competition

The competition was announced for the needs of the "National Security" Educational Science Center at the Higher School of Security and Economics (HSSE) - Plovdiv in the State Gazette, no. 56/19.07.2022. I participate in the composition of the scientific jury for the competition according to Order No. 39/31.10.2022 of the Rector of HSSE.

2. Details about the candidates in the competition

Only one candidate participated in the competition - Dr. Nedyalka Ivanova Petrova, lecturer in Financial Law at HSSE. The candidate obtained the Master's Degree in Law at the Faculty of Law of the Paisii Hilendarski Polytechnic - Plovdiv in 1997. In the period 1992-1997, she completed a specialization in "Journalism" at the Free Faculty of PU "Paisiy Hilendarski".

In 2021, she defended her dissertation work in the field of law and obtained the ESD "Doctor" with a scientific specialty 3.6 "Law" in the doctoral program "Administrative Law and Administrative Process" at the Department of "Public Law Sciences" of PU "Paisiy Hilendarski" - Plovdiv.

She began her academic career in 2016 as a part-time lecturer in Financial and Tax Law at the Faculty of Law at the PU "Paisiy Hilendarski" - Plovdiv, and from 2021 she is a part-time lecturer in Commercial Law and Industrial Legislation at the Technical University - branch Plovdiv.

In the period 1999 - 2007, Nedyalka Petrova gained extensive experience in Bulgarian legal and business practice, holding various positions from lawyer to chief legal advisor in the Directorate "Appeals and Tax Insurance Practice" /ATIP/ at the Central Office of the National Revenue Agency - Plovdiv, which complements her theoretical preparation with practical knowledge and skills useful for teaching work.

She speaks English, which allows her to monitor foreign scientific achievements and good tax practices and adapt them to modern Bulgarian conditions.

Even here, I must share that I know Dr. Nedyalka Petrova and observe in a direct and indirect way (mostly through some of her publications and academic appearances) her per-

sonal, intellectual and, in particular, her scientific and teaching evolution. I can confirm with complete conviction that she is a thorough, creative, disciplined scholar and colleague who possesses undeniable analytical abilities, emotional intelligence and effective teamwork skills. She has proven herself and is known as an extremely correct, competent specialist who is distinguished by scientific dignity and professional modesty.

3. Fulfillment of the requirements for holding the academic position

3.1. Fulfillment of quantitative requirements

The candidate meets all the mandatory conditions under Art. 24 of ZRASRB and the additional requirements of HSSE, according to Art. 15, para. 1 of ZRASRB and Art. 53 of PPZRASRB.

With regard to the requirement for the acquired ESD "Doctor" (Art. 53 para. 1 of PPZRASRB) - in 2021, Dr. Petrova defended a dissertation work at PU "Paisiy Hilendarski" - Plovdiv on the topic: "Current administrative and legal regime of tax audit (Analysis of administrative and judicial practice)". She acquired the educational and scientific degree "Doctor" (diploma No. 1000446/20.03.2021) professional direction 3.6. "Law", doctoral program "Administrative Law and Administrative Process".

Regarding the requirement for minimum academic experience (Art. 53. para. 2 of PPZRASRB) - Dr. Petrova's total work experience as a teacher is about 6 years, (official note and certificate No. 54/04.10.22). Apparently, the applicant fully meets the legal requirement of a minimum academic experience of two years.

Regarding the requirement for a published monographic work (Art. 53. para. 3 of PPZRASRB) - the candidate presented a habilitation thesis on the topic "Taxes and the protection of national security - interrelationship and challenges". The paper was reviewed by two highly respected reviewers in scientific circles, it was published in 2022 in the renowned publishing house EC "HSSE" - the city of Plovdiv and has a volume of 231 pages, i.e. it significantly exceeds the required minimum. The topic of the monographic work, the object, the subject and the time period to which it refers do not imply an overlap with the dissertation work of the candidate, which meets the legal requirement of art. 24, para. 1, item 3 of ZRASRB.

Regarding the requirement to meet the relevant minimum national criteria and the requirements under Art. 1a, para. 2; (Art. 53. para. 4 of PPZRASRB) - the candidate achieved a total of 609 points (from indicators: A- 50 points; B- 100 points; G - 205 points; D- 250 points), which exceeds the required threshold of 400 points.

Regarding the requirement that there is no proven plagiarism in scientific works (Art. 53. Para. 5 of PPZRASRB) - no such has been established.

All this proves beyond doubt the potential of the candidate for the academic position of "associate professor" and the enormous work she has put in.

3.2. Fulfillment of quality requirements

Dr. Nedyalka Petrova is a recognized researcher with contributions in the fields of financial and tax law, and national security. Her repeated participation in national forums is proof of her potential to develop and her desire to assert her qualities. She has always demonstrated a dignified academic behavior, ethics and tolerance in expressing her opinion. She is known as the author of a number of valuable publications, both for her accurate hits on

scientific topics, and for her competent analysis and clear exposition of bright scientific language. Possesses undeniable analytical abilities, knows how to work effectively in a team. It is important to note that Dr. Petrova also has proven practical experience, which strengthens the connection "research - business - university".

Based on everything stated above, regarding the versatile and in-depth teaching and research work of Dr. Nedyalka Petrova, I believe that she fully meets the quantitative and qualitative requirements for occupying the academic position of "associate professor" at HSSE.

4. Evaluation of the teaching and educational activity

Dr. Nedyalka Petrova is already an established teacher in a number of disciplines at the Bachelor's College and the Master's College.

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 since 2016, Dr. Petrova has led exercises in the discipline "Tax Law" - a total of 492 hours;
- 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" - a total of 160 hours;

The high workload gives reason to conclude that Dr. Petrova has acquired sufficient experience and routine and testifies to professionalism in her teaching work. It should be noted that she has accumulated practical experience, which reflects on her way of teaching and creates additional applied attractiveness of her knowledge.

Dr. Nedyalka Petrova regularly participates in the events organized by the Educational and Scientific Center "National Security" - scientific conferences, round tables, anniversaries, etc. It helps to successfully organize periodic meetings of students with business representatives, thematically related to training in national security, financial and tax law. All this contributes to maintaining the good image of both HSSE and National Security University in particular.

Dr. Petrova's educational and teaching activity as a lecturer and author of a scientific production fully corresponds to the requirements for occupying the academic position of "associate professor" at HSSE.

5. Overview of the presented scientific papers / publications

A careful acquaintance with the scientific production gives me grounds for the following conclusions and summaries:

First, Dr. Nedyalka Petrova participated in the current competition with a sufficient scientific output, the volume of which amounts to 590 standard pages. The relative share of independent publications is 100%, there are no co-authored publications, which testifies that the associate professor candidate has a pronounced ability for independent expression.

Second, Dr. Petrova's publications reveal her ambition to explore topical, complex, and relevant issues for contemporary science and business practice. Her interests are mainly in the field of national security, financial and tax law.

Her independent monograph "Taxes and the protection of national security - interrelationship and challenges" is also dedicated to this, in which the author conscientiously collected and processed a huge amount of information. The monograph deserves a high

evaluation from both a theoretical and a practical point of view. It concerns a topic and problems directly related to the subject of the announced competition.

№	Type of publications	Independent		Co-authored		TOTAL
		Bulgarian	English	Bulgarian	English	
1.	Monographs	1	-	-	-	1
2.	Book based on dissertation	1	-	-	-	1
3.	Studies	-	-	-	-	-
4.	Articles	5	1	-	-	6
5.	Scientific reports	7	-	-	-	7
6.	Textbooks	-	-	-	-	-
Total:		14	1	-	-	15

In a synthesized form, it competently examines the problems related to the interrelationship between taxes, fiscal (tax) security and the national security of the state. 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 author's many years of experience as an employee of the Revenue Agency and the position she holds at the moment gives her 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 that 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 (TIPC) provides for the protection of the tax security of the state and 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. 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 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.

The paper is distinguished by a good scientific style, clarity and comprehensibility of the exposition. The topicality of the researched issue is primarily based on its intensive development by a large number of authoritative foreign scientists, as well as prominent Bulgarian researchers.

The scientific work of Dr. Petrova has the features of an extremely meaningful and in-depth critical (analytical and prognostic) study. Some of the ideas deployed there can claim originality.

The analysis of the publications presented in the present procedure shows that they are distinguished both by relevance and originality, as well as by a clear methodological framework and professional interpretation of the achieved results. They do not repeat posts

related to previous contests. As a whole, these scientific works reveal Dr. Petrova's deep scientific interest in the thematic area of the competition: national security and taxes.

Third, all of the presented publications are in scientific journals, referenced and indexed in other international databases with scientific information. I appreciate positively the aspiration of Dr. Petrova to publish her works in international editions, as well as those in Bulgarian editions, in English (about 6.7% of the publications are in English). This significantly increases the potential of her work to become recognizable in scientific circles at home and abroad.

Fourth, Dr. Petrova's active publication activity is combined with high citation rate of her scientific publications. The data show that the total number of citations is 40, which exceeds the required threshold, both of the national requirements and of the additional requirements of HSSE, according to the RSARB (art. 2b, para. 5) and the Regulations for its application (art. 1a, para. 2-3). No citations were noticed in global databases such as Scopus and Web of Science. To date, nine citations in monographs and peer-reviewed collective volumes and thirty-one citations in non-refereed editions of the publications submitted under the procedure have been reported. This information conclusively proves that the applicant's research achievements have found recognition and public prominence among the scientific community.

Fifth, Dr. Nedyalka Petrova has concentrated her research topics in two interconnected scientific areas - national security and tax law. This is a win-win strategy that makes it possible to achieve interdisciplinary effect, high professionalism and bright identification of the author.

The presented publications certify Dr. Nedyalka Petrova as a serious, conscientious, thorough and promising researcher.

6. Review of scientific and scientific-applied contributions

The publications contain a number of scientific, scientific-applied, applied and educational-methodological achievements and contributions of varying degrees of significance for science:

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

- Theoretical issues related to taxes, the tax system, tax policy and the protection of national security are explored. Interrelation between taxes, financial, resp. tax security and national security of the state.
- The concept of "tax security" is derived as part of financial/fiscal security and the possibilities for modeling tax policy and tax control in the context of the national security policy of the Republic of Bulgaria and the protection of the state's strategic interests are explored.
- For the first time, the interrelationship of fiscal (tax) security with the protection of the fiscal interests of the state, as well as with the tax security of debtors, has been examined.
- The views, opinions and evaluations existing in the literature regarding the tax policy and tax control carried out by the revenue authorities in the National Revenue Service and their impact on national security are systematized.

- Taxes, taxation and the budget process, in particular the budget of the security structures, are examined as important instruments of government policy having a direct relationship with the preservation of the national security of the state. On this basis, a place has been allocated in the work to the importance and role of the budget parliamentary committee in the field of national security.
- The process of interaction of the revenue administration with other bodies and organizations during the implementation of the control activity for compliance with the tax-insurance legislation was examined. This topic is addressed, in view of globalization and the growth of the digital economy, the fight against tax avoidance and evasion and the circumvention of tax legislation.

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

- Examined tax evasion and avoidance, gambling and tax evasion as factors threatening national security. A practical contribution is the analysis of the effectiveness of tax control carried out by the revenue authorities in these cases as a factor influencing national security. Attention was also paid to the subject of advance payment of dividends.
- Searching for ways to limit tax evasion and avoidance and tax evasion. The continuous and sometimes incompetent "annoying" amendments to the tax laws, which are not only not permanent, but also do not lead to the necessary quality of the regulation of tax relations, are well-argued.
- For the first time in the literature, the issue of effective tax control of transactions with cryptocurrencies as a guarantor of the financial security of the state is addressed.
- Of particular practical interest is the topic of the guarantees in the Tax Insurance Procedural Code (TIPC) for the protection of the tax security of the state and the obliged persons. The most important guarantees under the tax-insurance legislation, which protect both the interests of the state and the debtors, have been systematized.
- Treaties for the avoidance of double taxation, as well as instruments for cross-border/administrative cooperation and their impact on the national security of the state, are examined.
- Recommendations are made to address the challenges to the development of tax policy and the tax process in relation to national security, and solutions are indicated for tax harmonization and competition in the European Union and the taxation of international corporations in relation to the G-7 payment agreement reached global corporate tax.
- For the first time, the subject of the application of artificial intelligence in tax control and its influence on the security of the state and the debtors is considered.

➤ **Scientific achievements of an educational and methodological nature:**

- Contributions can be used in the area of tax policy and the protection of national security.
- Examining and knowing the global risks of tax fraud, tax evasion, circumvention of tax legislation and their impact on national security is a good basis for both tax system diagnostics and analyzing the process of identifying steps and scenarios for

- (preventive) actions and addressing today's global risks and threats.
- A monograph study can be useful in the teaching of students studying National Security, Financial Law and Tax Law.

In summary, I consider Dr. Petrova's scientific achievements to be her personal work and can be attributed to the group of "enrichment of existing knowledge" and "application of new scientific achievements in practice", as well as "obtaining new data and facts" about studied economic objects.

7. Main critical remarks and recommendations

Each candidate for "associate professor" can be challenged to further evolution of his views and scientific ideas, therefore:

- I recommend the candidate to focus his efforts on publications, in publications, refereed and indexed in global databases such as Scopus and Web of Science.
- By participating in more national and international projects, the candidate can enrich his knowledge and skills, establish his authority as a researcher and popularize his scientific and creative achievements.
- In order to improve the learning process, I recommend that the candidate make efforts to develop textbooks and learning aids for the disciplines he is studying.

These notes should not be perceived as "criticism" and are not of such a nature as to challenge the contributions of the associate professor candidate. They are a collegial "re-message" and "encouragement" on the occasion of the upcoming scientific events of Dr. Nedyalka Petrova and her growth in the academic field.

8. Conclusion

Based on the above, I can summarize that there is a convincing candidacy for the academic position "docent" at HSSE. Dr. Nedyalka Petrova is a promising scientist who combines scientific research with practical-applied activity, and has proven her achievements in teaching and teaching.

The competition documents testify that both the requirements of the Law on the Development of the Academic Staff in the Republic of Bulgaria (ZRASRB) and the Regulations for the Implementation of the ZRASRB, as well as the relevant Regulations of HSSE for the occupation of the academic position of "Associate Professor" have been met.

With complete conviction, I give my **POSITIVE** evaluation and recommend to the other respected members of the Scientific Jury to vote **FOR AWARDING** the academic position of "**associate professor**" to **Dr. Nedyalka Ivanova Petrova** in the field of higher education 9. "Security and Defense", professional direction 9.1. "National Security" (National Security and Taxes).

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Plovdiv city

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