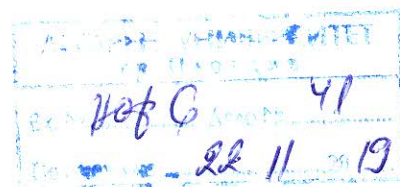


REVIEW



Subject: PhD thesis for the award of educational and scientific degree "PhD/Doctor" in: field of higher education 3. Social, Economic and Legal Sciences; Professional Area 3.8 Economics, Scientific Specialty Economics and Management (Agriculture), at the Department of Economics, AU-Plovdiv

PhD candidate: ARDIANA (EMURLAH) BUNIAKU

PhD student in the Department of Economics at the Agricultural University, Plovdiv

PhD topic:

"THE ROLE OF PROFESSIONAL ACCOUNTING ORGANIZATIONS FOR THE DEVELOPMENT AGRARIAN SECTOR IN THE WESTERN BALKANS"

Reviewer: Prof. Dr DIANA ILIEVA KOPEVA

Department Economics of Natural Resources, Business Faculty, UNWE, field of higher education 3. Social, Economic and Legal sciences; Professional Area 3.8. "Economics", Scientific Specialty "Economics and Management (agriculture)", appointed as a member of the scientific jury with order No. ПД-16-10-90 / 17.10.2019 of the Rector of the AU-Plovdiv

1. Brief introduction of the applicant.

Ardiana Buniaku graduated from the Faculty of Economics at the University of Pristina, Pristina, Kosovo, with a Bachelor's Degree in Public Administration (2006). She received her Master's Degree in Insurance in 2011 from Peter Buddi University, Pristina, Kosovo. Her professional background is in accounting and auditing. Since 2002, she has been part of the Kosovo Certified Accountants and Auditors Organization (SCAAK) team, currently serving there as an Executive Director. She is a member of the International Association of Accountants and the Association of Appraisers in Kosovo, as well as a member of a number of national and international professional organizations. The PhD candidate was enrolled and supervised in a PhD/doctoral program at the Department of Economics, Agricultural University of Plovdiv, in the specialty "Economics and Management (Agriculture)"

according to Order of the Rector of AU-Plovdiv № RD 27-13 / 28.05.2018. She was granted with the right of defense on April 23, 2019 with the Order of the Rector of the Agriculture University, Plovdiv, № RD 27-31 / April 25, 2019.

2. Relevance of the problem.

The topic of the presented PhD thesis is especially relevant and important for agriculture in Kosovo and in other Western Balkan countries. Ministry of Agriculture, Forests and Rural Development ", Pristina, Kosovo, has launched a series of initiatives with representatives of various stakeholders (governments, organizations and institutions, credit institutions, agricultural organizations, producers, universities, professional accounting organizations) to discuss the form and content of the provision of professional accounting services to farmers. The need for professional accounting services is recognized by farmers and they report this in annual Farm structure surveys (more than 70% of Kosovo's farmers state that not using professional accounting services in their activities increases the risk and negatively affects their activities and access to financial resources). This problem also exists in other Western Balkan countries.

The presented PhD thesis examines and analyses the important problems. The conclusions presented in it can find not only theoretical but also practical implementation in solving the problem.

3. Purpose, tasks, hypotheses and methods of research.

The PhD thesis is structured in four chapters with an introduction, a conclusion, an annex containing the questionnaire used in conducted survey, and a bibliography. The total volume of the PhD thesis is 178 pages. The chosen structure, in the presented thesis, is logical and follows the "theory - methodology - analysis" triad that is required in modern research. There is a logical interlink between different parts of the thesis, and drawn conclusions derived directly from the analysis

Among the defined thesis, purpose and objectives of the research, there is the necessary commitment and coherence required in conducting the former. The thesis defended in the PhD thesis is that following good management practices in the management of accounting organizations is a prerequisite for a successful market presence.

