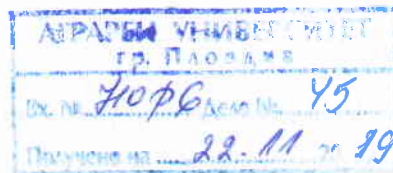


REVIEW



on dissertation for acquiring of the educational and scientific degree “doctor” in 3. Social, economic and legal sciences, professional field 3.8. Economics, PhD Program “Economics and Management (Agriculture)”.

Author of the PhD thesis: **Ardiana Emurlah Bunjaku**, PhD student at the Department of Economics at the Agricultural University, Plovdiv

Title of the PhD thesis: **THE IMPACT OF GOOD GOVERNANCE IN THE DEVELOPMENT OF PROFESSIONAL ACCOUNTANCY ORGANIZATIONS IN THE WESTERN BALKANS**

Reviewer: assoc. prof. dr. **Dimo Atanasov Atanasov**, Agricultural University – Plovdiv, Department of Economics. professional field 3.8 Economics, scientific specialty Economics and Management (Agriculture), a member of the Scientific Jury with Order № ПД - 16 - 1090/17.10.2019 of the Rector of AU-Plovdiv.

1. Actuality of the research problem.

Sustainable development is depends on many different factors, and synchronization of enterprises with the institutional dynamics is extremely important. Governance strategies should be flexible in terms of legislation, especially in the area of tax and social security, and reflect the specificities of businesses in the industry and in each country. In the new EU member states, and even more so in those applying to join the community, the changing institutional environment puts severe challenges and stressed on the accounting firms, which must protect the interests of their clients but also comply with the relevant regulations.

Professional accounting organizations maintain the accounting and auditing profession and, by adapting them to the global and European standards, guarantee the professional service of their clients, which is a prerequisite for sustainable development.

2. Objectives, tasks, hypotheses and methods of research.

The aim is formulated in the introductory, and in the methodological part of the dissertation it is expanded and supplemented with the approaches of the scientific research, its design, scope and sources of information. Methods of analysis are also well-founded from a scientific point of view, with descriptive and statistical instruments playing a major role. Given the peculiarities of the Western Balkan countries, the professional accounting organizations from which are subject of the study, the scientific hypotheses are well selected and appropriate. All this allowed the PhD student to carry out her research, to achieve the preset goals and to present analytical conclusions.

3. Visualization and presentation of the results obtained.

The dissertation consists of 178 pages and includes an introduction, four chapters, conclusions, recommendations, appendices and literature. This structure allowed the PhD student to submit her research, as the 13 tables and 10 figures further contribute to the presentation of the results obtained. The sources of information are correctly and carefully cited under each table or graphic.

4. Discussion of results and literature used.

The first chapter of the study is entitled "Theories of Management" and in addition to synthesizing some of the good management practices at the corporate level, also draws attention to the role of professional accounting organizations in building and maintaining the capacity of accountants and auditors, which is also connected indirectly to the harmonious development of agribusiness in the Western Balkan countries.

The second chapter "Research Methodology" describes the methodological tools used in the study – objectives, methods, scope, design, sources of information, subject and object of the research, hypotheses, etc.

Chapter 3 analyzes the institutional framework of professional accounting organizations in six countries in the Western Balkans - Kosovo, Albania, Serbia, Bosnia and Herzegovina, Macedonia and Montenegro.

Chapter 4 of the study gives an in-depth presentation of the structure of professional accountancy organizations in Kosovo. Good governance practices are outlined as models that can be adapted to other Western Balkan countries. The hypotheses laid down in the methodology were tested. The results are displayed. Analysis of the results is made.

In the study's conclusions, the PhD student summarizes the many challenges that professional accountancy organizations face, mostly stemming from the legal, economic and cultural environment in the Western Balkans. The frequent changes results from the harmonization of regulations complicate the process of their adaptation and functioning. The recommendations made for the future development of professional accountancy organizations are also well defined, with a view to ensure both the sustainability of the accountancy profession and the sectors it serves, including agriculture.

5. Contributions of the dissertation.

I accept the contributions, presented in the autoreferat, which can be divided into:

- Theoretical-methodological contributions:

- The nature of corporate governance as well as the principles and approaches to achieving good management practices have been clarified;
- A conceptual framework for analyses and evaluation of applied principles for achieving good management practices in professional accountancy organizations has been developed;

- Practical-applied contributions

- The principles applied to achieve good management practices in professional accountancy organizations in six Western Balkan countries are analyzed;
- Recommendations for improving corporate governance in the sector have been formulated.

6. Critical notes and questions.

The dissertation is one complete scientific study with classical structure. The theoretical formulations, the methodological toolkit, the study of the professional accountancy organizations in six Western Balkan countries and the analysis of their role in the sustainable development of agriculture are logically and consistently linked. I have no serious criticism of the dissertation, but I expected to see a clearer and more in-depth comparative analysis of the work of professional accountancy organizations in the six countries object of the research, as well as the PhD student's own view and interpretation of what and how could be changed in order to make these organizations more efficient and more useful for the practice and for the agricultural sector.

Here is one question I want to ask:

What are the most significant similarities and differences in the work and performance of professional accountancy organizations in the six countries of the Western Balkans?

7. Published articles and citations.

The publications related to the topic of the dissertation and presented in the documents for the defense of the educational and scientific degree "doctor" are six. In five of them, the PhD student is the only author and in one is a co-author.

Through these publications, the PhD student accumulates the required minimum of 30 points. No citation was provided. The autoreferat is consistent with the structure and logical sequence of the dissertation.

CONCLUSION:

The dissertation submitted for the review meets the requirements of Bulgarian legislation, as well as the internal regulations of the AU-Plovdiv.

All this allow me to vote **POSITIVE** for awarding to **Ardiana Emurlah Buniaku** the educational and scientific degree "**doctor**" in professional field 3.8. Economics, scientific specialty "Economics and Management (Agriculture)".

Date 15.11.2019
PLOVDIV

REVIEWER: 
/Assoc. Prof. Dimo Atanasov PhD/