



# STATEMENT

*Regarding a dissertation for the acquisition of the educational and scientific degree "doctor" in the field of higher education 3.0. "Social, economic and legal sciences", professional direction 3.8. "Economics", scientific specialty "Organization and management of production"*

**Author of the dissertation:** Kushtrim Emrush Kamili

PhD student at the Department of "Management and Marketing" at the Agricultural University, Plovdiv

**Dissertation topic:** Increasing the efficiency of sales management of agricultural enterprises in Albania

**Statement written by:** Assoc. Prof. Dr. Georgi Biserov Nikolov - University of National and World Economy, Sofia, 3.0 "Social, economic and legal sciences", 3.7 "Administration and management", designated as a member of the scientific jury by order No. RD-16-985/07.10.2022 of the Rector of the Agricultural University, Plovdiv

## 1. RELEVANCE OF THE PROBLEM

The scientific problem analyzed in the dissertation research has essential importance both in terms of the radical change in economic conditions and the market economy in Albania during the transition to a digital European market economy. Industrial enterprises are facing the need to independently provide both production and physical and digital sales of their products and services. In the context of decreasing solvent demand and emerging competition with imported goods, the problem of sales becomes critical. Issues with finding product buyers, choosing the optimal assortment, and building a sales network are essential. In a transitioning economy, enterprises are facing a bad debt problem. The sharp acceleration of inflationary processes, the delay in receiving payments from buyers of products leads to enterprise financial losses. It is a direct loss and reduces the enterprise's profit from production activity.

## 2. PURPOSE, TASKS, HYPOTHESES AND RESEARCH METHODS

*The goal set in the work required solving the following research tasks:*

- ❖ to examine the changes in economic conditions that occurred in the Albanian economy during the reform years and to identify their impact on the marketing activities of agricultural enterprises;
- ❖ to investigate the extent of the use of trade credit in the local industry in general and in the agricultural industry in particular;
- ❖ to summarize the domestic and foreign experience in managing the payment process with product buyers using mathematical modeling methods;
- ❖ to study the process of developing a credit policy for an agrarian, industrial enterprise;
- ❖ to propose a methodology for managing cash and barter flows in an agricultural enterprise in the conditions of the modern Albanian economy, which allows assessing the effectiveness of cash and barter transactions simultaneously;
- ❖ to develop mathematical models that enable the process of planning the terms of sale of products, choosing the optimal plan for the delivery of products to consumers, and forecasting cash flows and barter supplies for shipped products on a scientific basis;

### **3. TRANSPARENCY AND PRESENTATION OF THE OBTAINED RESULTS**

The dissertation is structured in an introduction, three chapters, and a conclusion with a total volume of 126 (one hundred and twenty-six) pages, references, and appendices. The study is illustrated with 3(three) diagrams, 22 (twenty-two) tables, and 9 (nine) appendices. One hundred and fourteen literary sources are cited. The figures and tables used present in detail the collected information from the scientific research carried out:

- ❖ The changes that occurred in the marketing activity of agrarian enterprises during the transition to a market economy were analyzed;
- ❖ An assessment of the scale of implementation of non-cash payments in the industry of Albania was carried out;
- ❖ Different types of non-cash payments were analyzed from the point of view of their profitability for the enterprise;

- ❖ An assessment of the scale of commercial lending in the Albanian agricultural industry was carried out;
- ❖ The scientific works of local and foreign scientists in the field of managing the payment process with customers were analyzed;
- ❖ A methodology for developing an agricultural company credit policy has been developed.
- ❖ Developed methodology for cash management and barter flows for products sale in the widespread use of non-cash payment forms;
- ❖ A mathematical model was created for choosing the optimal plan for the delivery of the product to consumers using the linear programming method;
- ❖ A mathematical simulation model was created that allows forecasting the movement of cash and barter flows for the sale of products.

#### **4. DISCUSSION OF THE RESULTS AND USED LITERATURE**

In my opinion, the author of the submitted dissertation has conducted an extensive literature review of the problem related to the management of agricultural holdings. The bibliographic reference includes over 114 (one hundred and fourteen) monographs, textbooks, scientific publications, regulatory documents, electronic resources, analytical reports, and others.

The distinctive characteristics and specifics of sales management in agricultural enterprises in Albania are defined. The author has thoroughly researched the factors forming the management of the process in the realization of production in a transitional economy.

The first chapter, "New phenomena in the commercial activity of agricultural enterprises in Albania during the transition to a market economy," is devoted to analyzing the changes in the sales activity of agricultural enterprises in Albania during the transition to a market economy. Only those changes in sales activities directly related to the process of mutual payments with product buyers are taken into account. The role of economic analysis in profiling and determining the steam segment is convincingly substantiated.

Based on the systematization of scientific publications, it is concluded that currently, local agrarian enterprises are forced to pay much more attention to sales activities since the wholesale system is not sufficiently developed.



Different forms of non-cash payments are examined and classified, and the scale of their application in the Albanian economy, in general, and the agricultural industry, is assessed.

The features of the manifestation of the crisis of non-payments in the agricultural sector have been analyzed.

The question of the influence of the supplying method on the enterprise with resources on the specifics of its marketing activity and the payment process with the buyers of products is considered.

In the second chapter, "Management of the planning process of the sale of products in the agrarian enterprise," the settlement process with the buyers of products, its place in the commercial enterprise policy, and the relationship with other elements of sales are considered.

The scale of the use of trade credit in the sale of agricultural products was analyzed. The author concludes that a significant increase in the share of trade credit during the transition from a planned economy to a market economy necessitates the development of this problem.

The work of local and foreign scientists on this problem is reviewed. The author concludes the insufficient development of the analyzed direction, the need for more complex methods and mathematical models that allow enterprises to plan the process of receiving payments from buyers, and the inapplicability of Western methods in Albanian conditions.

The process of developing a credit policy for the agricultural enterprise is considered. The author proposes a methodology that allows effective cash management and barter flows for the sale of products in the context of the spread of barter in settlements.

In the third chapter, "Using mathematical models for planning the terms of sale of agricultural products," mathematical models are proposed that allow formalization of the credit and discount policy decision-making process.

The proposed mathematical model for choosing the optimal alternative for the delivery of products to various consumers using the linear programming method allows the maximization of cash and barter flows for the sale of products. In order to ensure the comparability of cash and barter income, a methodological approach is proposed, with the help of which barter transactions

are reduced, which allows taking into account the additional costs arising from the use of barter transactions.

The simulation model of cash and barter flows for the sale of products allows simulation methods to estimate the most likely volume of incoming cash and other resources for products sent to customers. In conclusion, the results of the work performed are summarized, the main conclusions are formulated, and practical recommendations are given.

## **5. CONTRIBUTIONS OF THE DISSERTATION WORK**

In the dissertation submitted, the following contributing points of a scientific and general-applied nature can be brought out:

- ❖ A methodology has been developed for managing cash and barter flows. Through it, the production of an agricultural enterprise is realized in the conditions of an economy in transition;
- ❖ A mathematical model is proposed that uses the method of linear programming, which allows obtaining an optimal plan for the supply of agricultural products based on the analysis of the conditions of applications from potential users;
- ❖ A mathematical simulation model is proposed to predict the receipt of users' funds for shipped products.
- ❖ Information and software support for the proposed IBM PC mathematical models were developed;
- ❖ Recommendations are given for different possibilities of using the developed mathematical models in planning the process of mutual payments with the consumers of agricultural products.

## **6. CRITICAL NOTES AND QUESTIONS**

I do not find any valid notes and recommendations for the dissertation except for minor technical and editorial corrections. There are no conclusions after the thesis chapters to serve as a

transition to the following elements of the structure, and I recommend combining the third and fourth contributions.

## **7. PUBLISHED ARTICLES AND CITATIONS**

Doctoral student Kushtrim Kamili submitted 4 (four) scientific publications, two independent and two co-authored:

1. Qamili, K. (2021). Motivation as a factor of efficiency increase. Knowledge-International Journal, vol. 45/5, 1085 – 1089. ISSN 2545-4439

<https://ikm.mk/ojs/index.php/kij/article/view/5414/5352>

2. Qamili, K. (2021). Slaes as a factor of business development. Knowledge-International Journal, vol. 45/1, 303 – 306. ISSN 2545-4439

<https://ikm.mk/ojs/index.php/kij/article/view/5413/5350>

3. Qamili, K., D. Salihu, N. Salihu, A. Rusthemi (2021). Tourism development in Brezovica in the period December – March 2010. Scientific works of the Union of Scientists in Bulgaria–Plovdiv Series A. Social sciences, art and culture, volume I., Union of Scientists session October 31 - November 1, 2014. Scientific research of the Union of Scientists in Bulgaria-Plovdiv, seriesA. Public sciences, art and culture, Vol. I., Union of Scientists, ISSN 1311-9400, Session 31 October – 1 November 2014.

4. Qamili, K. (2021). Comparing the size of leaves of some cultivars and roots of the apple in the anamorava region. Scientific works of the Union of Scientists in Bulgaria-Plovdiv Series A. Social sciences, art and culture, volume I., Union of Scientists session October 31 - November 1, 2014. Scientific research of the Union of Scientists in Bulgaria-Plovdiv, seriesA. Public sciences, art and culture, Vol. I., Union of Scientists, ISSN 1311-9400, Session 31 October – 1 November 2014.

For the presented publications, the author declares a table with a total number of 30 points, required and included in his individual Ph.D. plan. The presented materials correspond directly to the dissertation research topic and contribute sufficiently to the broader public dissemination of the research's ideas, statements, and results. The abstract correctly reflects the content and main points of the dissertation work, accurately presenting the research results in a synthesized form.



Following the requirements, the reference to the contributions and the list of publications on the dissertation topic are indicated.

## CONCLUSION:

In summary of all the exposition up to this point and assessing doctoral student Kushtrim Emrush Kamili based on the totality of the provided documents and author's materials, I can confirm with conviction that he satisfies the requirements for awarding the educational and scientific degree "Doctor" according to the Law on the Development of the Academic Staff in the Republic of Bulgaria and the Rules for its application in the Agrarian University. This gives me a reason to provide a **positive** assessment.

Allow me to propose to the Honorable Scientific Jury to vote positively for awarding Kushtrim Emrush Kamili the educational and scientific degree "Doctor" in the field of higher education 3.0. "Social, economic and legal sciences," professional direction 3.8. "Economics," scientific specialty "Organization and management of production."

Signature: .....

(Assoc. Prof. Dr. Georgi Nikolov)

Date: 07.11.2022

Sofia