



OPINION

on a dissertation work for obtaining the educational and scientific degree "doctor" in field of higher education 3.0 social, economic and legal sciences professional direction 3.8 economics, the scientific specialty organization and management

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 OF AGRICULTURAL ENTERPRISES IN ALBANIA

Opinion of: Assoc. professor Dr. Kamen Dimitrov Petrov - Region of Higher Education 3.0 Social, economic and legal sciences, 3.7 Administration and management, scientific specialty National economy (Geoeconomics and regional development) member of the scientific jury with order No. RD-16-985 /07.10.2021 from the Rector of the Agricultural University - Plovdiv city.

1. Brief introduction of the candidate.

It is evident from the presented biographical data that PhD student Kushtrim Emrush Kamili is from the town of Gnjilane, Kosovo. In 2008, he graduated from the Faculty of Economics of the University of Prishtina (Kosovo) with a Bachelor's degree, and in 2012 he obtained a Master's degree at the State University - the city of Tetovo (North Macedonia). In 2016, he was elected as a teacher at the international university - Novi Pazar - Preševo (Serbia). In the period 2008-2016, PhD student Kamili showed his practical experience as a teacher in several vocational schools and colleges. Within the framework of the individual plan, the doctoral student has completed the planned activities - taking exams and participating in seminars and scientific conferences, writing a dissertation and publications related to it.

2. Actuality of the problem.

The topic of the dissertation work is relevant, since increasing the efficiency of sales management of agrarian enterprises in Albania is developing dynamically and its impact on the national economy and management is extremely important. On the other hand, services, production, and manufacturing sectors have a positive impact and can accelerate economic development in the country of Albania. This provides an opportunity

for the development of the local market, as well as solving a number of problems of a logistical, commercial and management nature. In the conditions of an economy in transition, enterprises are faced with the previously absent problem of the occurrence of bad debts, which are direct losses and reduce the enterprise's profit from production activity. Due to the sharp acceleration of inflationary processes, the delay in receiving payments from product buyers also leads to financial losses for the enterprise. Non-monetary forms in Albania lead to settlement through barter and bills of exchange, which in some cases (for example, using repeated barter) further worsens the business environment. Thus, the purpose of the work is to theoretically substantiate and develop an approach to planning the conditions for the sale of agricultural products to achieve maximum efficiency of the enterprise in the conditions of a transitional economy. In addition, it is important to note that the need for an in-depth study of the accumulated local and foreign experience in the field of customer payments, as well as the creation of mathematical models and methods and their adaptation to the economic realities prevailing in Albania at the moment can be substantial contribution to the development of management and managerial processes in the state. In this direction, the work deserves to be evaluated in a positive direction, especially since it is dedicated to this complex and difficult problem for a country like Albania.

3. Aim, tasks, subject and research methods.

The purpose of the dissertation work is clearly formulated, the 6 tasks defined, which are linked logically and allow the work to have a finished look. An important transition imposed by the changes in economic conditions that occurred in the Albanian economy during the years of reforms, identifying their impact on the marketing activities of agricultural enterprises. The methodology for managing cash and barter flows in an agricultural enterprise in the conditions of the modern Albanian economy is strategically useful, allowing to simultaneously assess the effectiveness of cash and barter transactions. Based on the proposed tasks, the author determined the object of the study to be the large and medium-sized enterprises from the agricultural sector in Albania. The subject of research is the process of planning the conditions for the sale of products in the enterprise of the agricultural sector.

This is achieved by carrying out a regional analysis of the business environment and an analysis of the impact of policy on production decisions in the agricultural sector. The system of research tasks proposed in the dissertation describes in detail the sequence of stages and achievements of the research done. In this way, the approved ones confirm the fulfillment of the previously set tasks. Appropriate methods of analysis were used in the research, which were correctly selected and applied. Methods of system analysis, situation analysis, comparative analysis, diagnostic analysis and data from the financial statements of agricultural enterprises (OJSC Likinskaya Manufaktura, CJSC Tirotex, CJSC Tirana Weaving and Finish Plant, OJSC Agricultural Firm) were used in the study of the problem. The optimization and simulation calculations, as well as the processing of the results, were carried

out using specially developed programs in the algorithmic programming language Visual Basic for Applications (VBA) in the environment of the Microsoft Excel software package

4. Transparency and presentation of the obtained results

The doctoral student has used a wide range of tools for visualizing and summarizing the obtained results in tables, graphs and schemes, which allow him to correctly systematize and objectively present the obtained results. The formulated contributions identified by the dissertation author conceptually reflect the doctoral student's views on the accomplishments in the dissertation work.

5. Discussion of results and references.

In his work on the dissertation, the doctoral student has studied a major part of the modern specialized scientific literature in relation to the researched problem. The changes that occurred in the marketing activity of agricultural enterprises during the transition to a market economy are 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 are 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. To a considerable extent, we can assume that Kushtrim Emrush Kamili defines and correctly uses the terms. It successfully summarizes the state and problems faced by enterprises. This gives him the opportunity, through a comparative analysis, to formulate specific conclusions to improve the applicability of the agricultural policy and the benefits for the agricultural sector, respectively the agricultural producers. The presented literature shows that the PhD student knows the achievements in the researched field in Albania and other countries. Monographic studies and specialized articles in authoritative scientific publications, analyzes and evaluations of international organizations and Internet sources in the considered issue were also studied.

6. Dissertation Contributions.

The dissertation "Increasing the efficiency of the sales management of the agrarian enterprises in Albania" contains the following more significant contribution ideas and solutions.

Scientific contributions

- A methodology has been developed for the management of cash and barter flows for the sale of the production of an agricultural enterprise in an economy in transition;
- A mathematical model is proposed that uses the method of linear programming, which allows to obtain an optimal plan for the supply of agricultural products based on the analysis of the conditions of applications from potential users;
- A simulation mathematical model is proposed that allows predicting the receipt of funds from users for shipped products

Scientific and applied contributions

- Information and software support for the proposed mathematical models on the IBM PC has been developed.

- Recommendations are given for various possibilities of using the developed mathematical models in planning the process of mutual payments with the users of agricultural products

7. Critical notes and questions.

I have a recommendation for doctoral student Kutrim Kamili to more confidently bring out the main guidelines, recommendations and proposals in an independent development, which will help the Legislator and experts in practice to improve the process of mediation for the management of the agrarian sector in Albania, to remove the gaps in the regulatory framework and to stimulate and promote the application of mediation to solve the pressing problems in the agriculture of Albania.

8. Published articles and citations.

Doctoral student Kushtrim Emrush Kamili has attached evidentiary material for the echo of his research in the specialized literature. It can be seen that the publications are directly related to the subject of the dissertation work and reflect its main parts. Also, the total number of publications ensures coverage of the national minimum requirements. The doctoral student participated in international conferences and gave reports on issues related to the topic of the dissertation work. The presented abstract reflects objectively the structure and content of the dissertation work. The recommendations and guidelines for achieving successful mediation to solve the mentioned problems of the agrarian sector in Albania deserve a high rating.

CONCLUSION:

Based on the various research methods learned and applied by doctoral student Kushtrim Emrush Kamili, the experiments correctly carried out, the generalizations and conclusions made, I believe that the presented dissertation meets the requirements of 3PACPE and the Regulations of the Agrarian University for its application, which gives me a reason to rate it **POSITIVELY**.

I allow myself to propose to the honorable Scientific Jury to also vote positively and award Kushtrim Emrush Kamili the educational and scientific degree "doctor" in the scientific specialty "Organization and management of production (by branches and sub-branches).

Date: 7.11.2022
Plovdiv

PREPARED OPINION:
(Assoc. Professor Dr. Kamen Petrov)