



UNIVERSITY OF NATIONAL AND WORLD ECONOMY (UNWE), SOFIA
FACULTY OF FINANCE AND ACCOUNTANCY
HIGHER SCHOOL OF INSURANCE AND FINANCE



JUBILEE 10TH INTERNATIONAL SCIENTIFIC CONFERENCE OF YOUNG SCIENTISTS

“THE ECONOMY OF BULGARIA AND
EUROPEAN UNION – CONTEMPORARY CHALLENGES
AND SOLUTION APPROACHES”

*Under the patronage of the Rector of the UNWE
Prof. D.Sc.(Econ.) Statty Stattev*



13 November 2014
UNWE, Sofia



ALMA MATER STUDIORUM
UNIVERSITÀ DI BOLOGNA
DIPARTIMENTO DI SCIENZE AZIENDALI



CONFERENCE PROGRAMME

PROGRAMME COMMITTEE

Prof. Snezhana Basheva, PhD – Dean of the Faculty of Finance and Accountancy, UNWE - Chairman of the Programme Committee;

Assoc. Prof. Grigorii Vazov, PhD – Rector of the VUZF University, Sofia – Co-Chairman of the Programme Committee;

Gianfranco Capodaglio, Full professor – Department of Management, University of Bologna, Italy;

Prof. O.O.Nestulya, Dr. Sc. – Rector of the Poltava University of Economics and Trade, Ukraine;

Prof. Bozhydarnik Taras Viktorovich Dr. Sc. – Dean of Faculty of Business at Lutsk National Technical University, Ukraine;

Prof. Stoyan Stoyanov, PhD – Chairman of the General Assembly of UNWE, Chief of the Department of Accountancy and Analysis at the Faculty of Finance and Accountancy, UNWE;

Prof. Ognyan Simeonov, PhD – First Vice-Rector of the UNWE and Chief of the Department of Financial Control at the Faculty of Finance and Accountancy, UNWE;

Assoc. Prof. Stoyan Alexandrov, PhD – Chief of the Department of Finance at the Faculty of Finance and Accountancy, UNWE





ORGANIZATION COMMITTEE

Assoc. Prof. Silvia Trifonova, PhD - Chairman of the General Assembly of the Faculty of Finance and Accountancy, UNWE - Chairman of the Organizing Committee;

Assoc. Prof. Rumiana Pojarevska, PhD – Vice-Dean of the Faculty of Finance and Accountancy, UNWE - Vice-Chairman of the Organizing Committee;

Chief Assist. Prof. Radostin Vazov, PhD – Executive Director of the VUZF University, Sofia - Chairman of the Organizing Committee;

Prof. Sadovskaya Iryna Borisovna, PhD – Chief of the Department of Accountancy and Audit of the Lutsk National Technical University, Ukraine;

Prof. O.V. Karpenko, PhD - Vice-Rector for Research and International Relations of the Poltava University of Economics and Trade, Ukraine;

Prof. Margarita Alexandrova, PhD – Vice-Dean of the Faculty of Finance and Accountancy, UNWE;

Assoc. Prof. Oleg Dimov, PhD – Vice-Dean of the Faculty of Finance and Accountancy, UNWE;

Assoc. Prof. Rosica Ivanova, PhD – Department of Accountancy and Analysis, UNWE;

Assoc. Prof. Teodora Rupska, PhD – Department of Accountancy and Analysis, UNWE;

Vanina Dangarska – Department of Management, University of Bologna, Italy;

Milena Kovachevich, PhD – Department of Finance, UNWE;

Martin Tanchev, PhD student – Department of Accountancy and Analysis, UNWE;

Nikolay Katsarski, PhD student – Department of Accountancy and Analysis, UNWE;

Svilen Kolev – student, MSc - Department of Finance, UNWE;





Yasen Daskalov – PhD student – Department of Accountancy and Analysis, UNWE;

Assist. Prof. Aglika Kaneva, PhD – Department of Finance, UNWE – Organizing secretary of the conference.

THEMATIC SECTIONS:

1. FINANCIAL POLICY, FINANCIAL MARKETS, BANKING, INVESTMENTS, INSURANCE AND SOCIAL INSURANCE
2. ACCOUNTING POLICY AND PRACTICE, FINANCIAL AUDIT, CONTROLLING SYSTEMS AND INTERNAL CONTROL
3. MANAGEMENT, MARKETING AND ENTREPRENEURSHIP, CORPORATE CONTROL AND BUSINESS DEVELOPMENT IN BULGARIA AND IN THE EU





- 8.30 - 9.30 REGISTRATION OF PARTICIPANTS
(The Lobby in front of the Large Conference Hall, UNWE)
- 9.30 - 12.00 FORMAL OPENING
(Large Conference Hall, UNWE)

Opening of the Conference

Opening of the Conference by Prof. Snezhana Basheva, PhD –
Dean of the Faculty of Finance and Accountancy, UNWE.

Welcome address by the Rector of the UNWE – Prof. D.Sc.(Econ.)
Statty Stattev.

Welcome address by the Rector of the VUZF University – Assoc.
Prof. Grigorii Vazov, PhD.

Welcome remarks by special guests.

Plenary Session

Prof. Ivan Dushanov, Dr. Sc., Department of Accountancy and
Analysis, Faculty of Finance and Accountancy, UNWE, "Doctor
Honoris Causa" of "D. A. Tsenov" Academy of Economics, Svishtov
– „**Some Issues on the Forthcoming New Accounting Legislative
Framework in Bulgaria (content and directions for solutions)**“.

Prof. Veltcho Stoyanov, Dr. Sc., Department of Finance, Faculty of
Finance and Accountancy, UNWE – „**Regarding Some Challenges
in front of the European Idea and Practice of Integration**“.

Gianfranco Capodaglio, Full professor, Department of Management,
University of Bologna – „**The Possible Influence of the Directive
2013/34/EU of 26 June 2013 on the Revision of Italian and
Bulgarian Accounting Standards**“.





12.00 - 13.00 LUNCH

13.00 - 15.00 CONFERENCE SESSIONS

13.00 - 15.00
SECTION 1
Large Conference Hall, UNWE

SECTION 1

„FINANCIAL POLICY, FINANCIAL MARKETS,
BANKING, INVESTMENTS, INSURANCE AND SOCIAL
INSURANCE“

(Large Conference Hall, UNWE)

Moderators:

Assoc. Prof. Silvia Trifonova, PhD, UNWE

Chief Assist. Prof. Radostin Vazov, PhD, VUZF University

1 Prof. Vakhovych Iryna Dr. Sc., Malimon Viktoria, Zabedyuk M., Lutsk national technical university – *„Формирование регионального рынка медицинского туризма в Украине: перспективы со вступом в Европейский союз„*.

2. Профессор г.эк.н. Ризнык Наталия Степановна, заведующая кафедрой банковского дела Луцкого национального технического университета; доцент к.эк.н Корецкая Наталия Ивановна, заместитель декана факультета учета и финансов Луцкого национального технического университета; доцент к.эк.н Галушак Валентина Леонидовна, заместитель декана факультета учета и финансов Луцкого национального технического университета – *„Методические подходы к оценке и формирования стратегии обеспечения безопасности концентрации банковской сети в регионах страны„*.

3. Профессор г.эк.н Чернявская Елена Валерьевна, кафедра финансовой политики, гележного обращения и кредита, Высшее учебное заведение Укоопсоюза „Полтавский университет экономики и торговли“, аспирант Горбунова Елена Андреевна, Высшее учебное заведение Укоопсоюза „Полтавский университет экономики и торговли“ - *„Система пенсионного обеспечения Украины: особенности формирования*





и развития, сущность и результаты реформирования“.

4. Доцент кафедры банковского дела, к.э.н Татьяна Коробчук, Луцкий национальный технический университет; Людмила Коробчук, доцент кафедры экологии, кандидат педагогических наук, Луцкий национальный технический университет – *„К проблемам банковского кредитования малого и среднего бизнеса“.*

5. Pyrèh Svetlana, Associate Professor, Department of Finances, Lutsk National Technical University, Lutsk, Ukraine, *"Payment Systems and Their Impact on Development E-Commerce in Ukraine"*.

6. Associate Professor Yurko Igor, PhD, Poltava University of Economics and Trade, Yurko Daria – *„Main Trends of Ukraine Internal Trade Investment Component Development“.*

7. Доцент г.э.н. Пегченко Наталия Сергеевна, кафедра финансов, Высшее учебное заведение Укоопсоюза „Полтавский университет экономики и торговли“, ассистент Дуга Марина Александровна, кафедра финансов, Высшее учебное заведение Укоопсоюза „Полтавский университет экономики и торговли“ – *"Подходы к определению дефиниции «инвестиционная политика региона» и основные проблемы ее эффективного функционирования"*.

8. Assoc. Prof. Presiana Nenkova PhD, Department of Finance, UNWE – *"Municipal Investment in Bulgaria – Current State and Perspectives"*.

9. Assoc. Prof. in Global Entrepreneurship and FDI, PhD Aristidis Bitzenis, University of Macedonia, Panagiotis Kontakos, Panagiotis Mitrakos – *„Tax Morale and Compliance: Evidence from Small and Medium Enterprises in Greece“.*

10. Assoc. Prof. Silvia Trifonova PhD, Department of Finance, UNWE – *"Debt Crisis in the Euro area: Key Moments"*.

11. Assoc. Prof. Stanislav Dimitrov PhD, VUZF University, Sofia – *„The application of good corporate governance in capital pension funds in Bulgaria“.*

12. Assoc. Prof. Vanio Konsulov, PhD - FISN, PU "Paisij Hilendarski", Assoc. Prof. Stanimir Kabaivanov, PhD - FISN, PU "Paisij Hilendarski" – *"Fiscal Policy Challenges"*.

13. Assoc. Prof. Lubka Tzenova, PhD on Legal Sciences, International





13.00 - 15.00

SECTION 1

Large Conference Hall, UNWE

Business School, Daniela Georgieva PhD Candidate, International Business School – *"Role of the Seventh Framework Programme to stimulate Research and Development Activities on Non-profit Organizations"*.

14. Chief Assist. Prof. Valya Vasileva, Department of Finance, UNWE – *"Consumer Lending by Banks in Bulgaria"*.

15. Chief Assist. Prof. Gergana Mihaylova-Borisova, PhD, Department of Finance, UNWE – *"Factors for banks' efficiency change in Bulgaria"*.

16. Evgeni Raykov, Ph.D, Department of Finance, UNWE – *"Current issues in financing real-sector companies in Bulgaria (2013-2014)"*.

17. Chief Assist. Prof. Victor Yotzov, PhD, Finance Department, UNWE – *"On Export and Import Elasticities"*.

18. Chief Assist. Prof. Peter Mitev PhD, Department of Finance, UNWE – *"Advantages and Shortages of VAT Taxation of Financial Services"*.

19. Chief Assist. Prof. Rositza Toncheva, PhD, Department of Finance, UNWE – *"Necessity of a Financial Notion of Holding"*.

20. Chief Assist. Prof. Dimiter Chobanov, Department of Finance, UNWE – *"Euro Adoption in Bulgaria – Current Development"*.

21. Chief Assistant Professor Vanya Ivanova, UNWE – *"The European Securitization Market – Status, Problems and Opportunities for Recovery"*.

22. Assist. Prof. Shteryo Stefanov Nozharov, Ph.D, Economics Department, UNWE – *"Possibilities for Application of Green Fiscal Instruments in Conditions of Financial Crisis"*.





SECTION 2

„ACCOUNTING POLICY AND PRACTICE, FINANCIAL AUDIT, CONTROLLING SYSTEMS AND INTERNAL CONTROL“

(Small Conference Hall, UNWE)

Moderators:

Assoc. Prof. Rumiana Pojarevska, PhD, UNWE

Chief Assist. Prof. Mihail Musov, PhD, UNWE

1. Sadovskaya Iryna, Professor, Department of Accounting and Auditing, Nagirskaya Katya, Senior Lecturer, Department of Accounting and Auditing, Lutsk National Technical University, Lutsk, Ukraine – *"Environmental accounting and reporting system for sustainable economic development"*.
2. Профессор к.эк.н. Карпенко Ольга Васильевна, кафедра бухгалтерского учета и аудита, Высшее учебное заведение Укоопсоюза „Полтавский университет экономики и торговли“ – *„Управленческий учет как поддержка системы внутреннего контроля предприятия“*.
3. Доцент к.эк.н. Ткачук Ирина Николаевна, Луцкий национальный технический университет – *„Актуальные вопросы организации на предприятии внутреннего контроля“*.
4. Chudovets Vitaly Vasilievich, Candidate of Economic Sciences, Associate Professor, Lutsk National Technical University, Ukraine – *"Practical questions of introduction of international standards of the financial reporting are in Ukraine"*.
5. Доцент к.эк.н. Виноградова Марина Алексеевна, кафедра бухгалтерского учета и аудита, Высшее учебное заведение Укоопсоюза „Полтавский университет экономики и торговли“ – *„Актуальные вопросы контроля качества аудиторских услуг в Украине“*.
6. Доцент к.эк.н. Кулик Виктория Анатольевна, доцент кафедры бухгалтерского учета и аудита Высшее учебное заведение Укоопсоюза „Полтавский университет экономики и торговли“ – *"Трансформация принципов бухгалтерского учета в условиях применения инновационных информационных технологий"*.





13.00 - 15.00

SECTION 2

Small Conference Hall, UNWE

7. Assoc. Prof. Marko Timchev, PhD, Department of Accountancy and Analysis, UNWE – *„Balanced Scorecard System for Financial and Accounting Analysis“*.
8. Assoc. Prof. Rositsa Ivanova PhD, Department of Accountancy and Analysis, UNWE – *“Aspects of the Analysis of Bulgarian Industrial Organisations’ Sustainable Development”*.
9. Chief Assist. Prof. Georgi Petrunov, PhD, UNWE – *„Politically Exposed Persons“ in the Anti-Money Laundering System”*.
10. Chief Assist. Prof. Miglena Pavlova, PhD, Department of Financial Control, UNWE – *“Electronic Public Procurement – An Important Factor for Efficient Use of Public Funds”*.
11. Chief Assist. Prof. Atanaska Philipova-Slancheva, PhD, Department of Accountancy and Analysis, UNWE – *„New Trends in Accounting Legislation“*.
12. Ali Veysel, PhD, CPA, VUZF University – *“Unified Methodology of the Control and the Audit – Challenge and Solution”*.
13. Assist. Prof. Liubka Kamburova, PhD, Department of Accountancy and Analysis, UNWE – *“Compatibility of Qualities – Reliability and Relevance of Financial Information”*.
14. Kalina Kavaldzhieva, PhD, Department of Accountancy and Analysis, UNWE – *“Management Decision for Removal of Fair Value of Financial Instruments”*.
15. Assist. Prof., Lilyana Kamburova, PhD, Department of Accountancy and Analysis, UNWE – *„Accounting Aspects of the Evaluation of Intangible Assets“*.
16. Borislav Boyanov, PhD, Department of Accountancy and Analysis, UNWE – *“Opportunities and Attitudes on the Application of IFRS for SMEs in Bulgaria: Empirical Research”*.
17. Assist. Prof., Valeria Dineva, PhD, Department of Financial Control, UNWE – *“Internal Control and Business Environment”*.
18. Jasmina Toshkova, PhD candidate, UNWE – *“Due Taxes and Their Accounting by an Entity in the Acquisition of Property, Vehicles and Garbage Fee”*.
19. Iva Todorova, PhD student, UNWE – *„Accounting Policy of the Hotel Enterprise in the Context of Its Financial Stability“*.





SECTION 3

„MANAGEMENT, MARKETING AND ENTREPRENEURSHIP, CORPORATE CONTROL AND BUSINESS DEVELOPMENT IN BULGARIA AND IN THE EU“

(Room "Scientific Councils" 2032A, UNWE)

Moderators:

Assoc. Prof. Svetla Boneva PhD, UNWE

Assoc. Prof. Kiril Dimitrov, PhD, UNWE

1. Lyubov Kovalska, Dr. Ekonomicheskie Sciences, Professor, Lutsk National Technical University, Lutsk, Ukraine – *"Features Introduction Lohystycheskoho Management in the Enterprise of Ukraine and Direction eho Improvement"*.

2. Профессор г.э.к.н. Божигарник Тарас Викторович, Декан факультета бизнеса, Луцкий национальный технический университет; Войтович Сергей Ярославович, к.э.к.н., доцент кафедры менеджмента и маркетинга, Луцкий национальный технический университет; Загоруйко Виктор Леонтьевич, к.э.к.н., доцент кафедры менеджмента и маркетинга, Луцкий национальный технический университет – *"Использование маркетингового инструментария заведениями санаторно-курортных услуг стран Евросоюза и Украины"*.

3. Nadiya Rud, Professor, Department of Applied Statistics and Labor Economics, Doctor of Economics, Lutsk National Technical University, Lutsk, Ukraine, Olha Marchuk, senior specialist of investment activity department SBI „Volyn Regional Center for Investment and Development“, Lutsk, Ukraine – *"The effectiveness of the innovation cluster structure forming and development at the regional level evaluation"*.

4. Professor Doctor of Economics Yelena Valerievna Chernyavskaya, Valentyna Leonidivna Ishchenko, Associate Professor, Candidate of Science, Poltava University of Economics and Trade – *"Economics of Ukraine: Modern Condition and Tendencies for Development"*.

5. Candidate of Sciences in Economics, Associate Professor, Senior Lecturer of Department of Economics and Business, Pushkarchuk Iryna, Lutsk National Technical University, Candidate of Sciences in





13.00 - 15.00

SECTION 3

Room "Scientific Councils" 2032A, UNWE

Economics, Associate Professor, Senior Lecturer of Department of Economics and Business, Volynchuk Yulia, Lutsk National Technical University – *"Factors of Activization of Innovative Activity of Enterprise"*.

6. Potomkina E.V., National technical university, Lutsk – *"Mechanism Corporate Control Personal Enterprises Domestic Economic System"*.

7. Talakh Tetiana, Associate Professor Department of Accounting and Auditing, Lutsk National Technical University, Lutsk, Ukraine – *"Estimation of Marketing Activity of Enterprise on Foundation of Administrative Accounting"*.

8. Доцент к.э.к.н. Артюх-Пасюта Олена Василёвна, кафедра бухгалтерського обліку і аудиту, Вищий навчальний заклад Укоопспілки «Полтавський університет економіки і торгівлі» – *„Складові еколого-економічного аналізу діяльності промислового підприємства“*.

9. Доцент к.э.к.н. Любимов Николай Александрович, кафедра бухгалтерського учета и аудита, Высшее учебное заведение Укоопсоюза „Полтавский университет экономики и торговли“; ассистент Любимова Юлия Анатольевна., кафедра документо-ведения и информационной деятельности в экономических системах, Высшее учебное заведение Укоопсоюза „Полтавский университет экономики и торговли“ – *"Сущность и составляющие системы информационного обеспечения управления предприятием"*.

10. Panagiotis Kontakos, PhD, Teaching and Postdoctoral Research Fellow, University of Macedonia – *„Challenging Higher Education in Bulgaria: „Hands on“ devising an Energy Curriculum in Social Sciences“*.

11. Assoc. Prof. Iordanka Stateva, Ph.D – *"Getting out of a Bailout Program of EMU Countries and Economic Lessons"*.

12. Assoc. Prof. Svetla Boneva, PhD, UNWE – *"Science and Education Expenditures in the Debate on the EU Financial Framework for the Period 2014 - 2020"*.

13. Assoc. Prof. Miroslava Peicheva, PhD, Department of Human Resources and Social Protection, UNWE – *"The Social Audit - A Factor for Sustainable Development in the Modern Economy"*.





13.00 - 15.00
SECTION 3

Room "Scientific Councils" 2032A, UNWE

14. Assoc. Prof. Kiril Dimitrov, PhD, Industrial Business Department, UNWE – „*Contemporary Aspects in New Employee Orientation in Business Organizations*“.

15. Assoc. Prof. Veryana Boeva, Ph.D., Technical University – Gabrovo, Bulgaria – "*Marketing into Project Management – Success Factors*".

16. Andrea Mantovani, Associate Professor of Economics, Department of Economics, University of Bologna – "*Industrial Policy in the European Union: an Overview*".

17. Chief Assist. Prof. Maria Vodenicharova, PhD, UNWE – „*Use of Smart Models in Risk Management in the Delivery Chain*“.

18. Chief Assist. Prof. Dobroslav Mollov, Ph.D, Department „International Economic Relations and Business“, UNWE, Anton Kostadinov, Ph.D, Chief Assist. Prof., BAS, Economic Research Institute, Department „International Economics“ – "*Grain Supply Chains in Bulgaria: Features and Challenges*".

19. Maya Tsoklinova, Senior Assist. Prof., Ph.D., University of Forestry, Sofia – „*Effects of Imperfect Competition on the Market: Loss of Welfare in Monopoly*“.

15.00 - 15.30

COFFEE-BREAK

(The Lobby in front of the Large Conference Hall, UNWE)

15.30 - 17.30

CONFERENCE SESSIONS

15.30 - 17.30

SECTION 1

Large Conference Hall,
UNWE

SECTION 1

„FINANCIAL POLICY, FINANCIAL MARKETS,
BANKING, INVESTMENTS, INSURANCE AND SOCIAL
INSURANCE“

(Large Conference Hall, UNWE)

Moderators:

Chief Assist. Prof. Rositza Toncheva, PhD, UNWE

Assist. Prof. Milena Kovachevich, PhD, UNWE

1. Galaziuk Natalia, Associate Professor, Department of Economic Theory and International Economics, Zielinska Olga, Associate





15.30 - 17.30

SECTION 1

Large Conference Hall, UNWE

Professor, Department of Economic Theory and International Economics, Lutsk National Technical University, Lutsk, Ukraine – *"The System of Indicators that Characterize Financial Position Enterprise Today"*.

2. Доцент кафедры финансов, к.э.н. Олександренко Ирина Владимировна, Луцкий национальный технический университет – *„Повышение инвестиционной безопасности регионов“*.

3. Доцент, к.э.н. Дорош Виктория Юрьевна, Луцкий национальный технический университет – *„Общественный контроль за использованием бюджетных средств в Украине“*.

4. Liutak Olena, Associate Professor, Department of Economic Theory and International Economics, Lutsk National Technical University, Lutsk, Ukraine – *"Features Tourism Development in Ukraine and Worldwide"*.

5. Urban Oksana, Associate Professor, Department of Economic Theory and International Economics, Khvyshchun Nadiya, Associate Professor, Department of Economics and Business, Lutsk National Technical University, Lutsk, Ukraine – *"Features of Development of Modern Transnational Corporations in the Conditions of Globalization"*.

6. Доцент к.э.н. Ночовная Юлия, Полтавский университет экономики и торговли; Рагевич Татьяна, ассистент, Полтавский университет экономики и торговли – *"Сущность капитальных инвестиций как экономической категории"*.

7. Chief Assist. Prof. Gergana Mihaylova-Borisova, PhD, Department of Finance, UNWE, Luchezar Borisov, Ministry of Economy and Energy – *"Balance of Payments after the Introduction of the Currency Board in Bulgaria"*.

8. Assist. Prof. Valeri Apostolov, PhD, UNWE – *"Supplementary Compulsory Pension Insurance – Contemporary Challenges"*.

9. Assist. Prof. Aglika Kaneva, Ph.D, Department of Finance, UNWE – *"Analysis of the current account balance in Bulgaria's balance of payments"*.

10. Assist. Prof. Ivan Kostov PhD, Department of Finance, UNWE – *"Challenges and New Accents to the Financial Analysis of the Bulgarian Enterprises"*.





15.30 - 17.30

SECTION 1

Large Conference Hall, UNWE

11. Assist. Prof. Diyana Miteva, PhD, Department of Finance, UNWE – *"New Dimensions of Moral Hazard in Deposit Insurance after the Financial Crisis"*.
12. Assist. Prof. Milena Kovachevich PhD, Department of Finance, UNWE – *"Sunny or Cloudy – the Effect on Public Debt"*.
13. Desislava Kalcheva, PhD Student, Department of Finance, UNWE – *"Debt Financing and Bulgarian Municipalities"*.
14. Nora Malamova, PhD student – *"Foreign Direct Investments in Bulgaria and Their Impact on GDP"*.
15. Simona Ganova, PhD student, Department of "Real estate", UNWE – *"Modern Investment Styles in the Construction and Management of Real Estate Portfolios"*.
16. Zornitsa Yordanova, PhD student, UNWE – *"Economic Analysis of Student and PhD Student Financing Law"*.
17. Ventsislava Stancheva, PhD student, Department of Finance, UNWE – *"Issues in front of the Bulgarian General Insurance Companies from Solvency Perspective"*.
18. Assist. Prof. Evguenia Balkanska, Ministry of Agriculture and Food – *"Regulation of Credit Risk under BASEL III"*.
19. Teodosi Gospodinov, Student, UNWE – *"Methods for Reducing the Frauds in the Electronic Payment Systems"*.

SECTION 2

„ACCOUNTING POLICY AND PRACTICE, FINANCIAL
AUDIT, CONTROLLING SYSTEMS AND INTERNAL
CONTROL“

(Small Conference Hall, UNWE)

Moderators:

Assoc. Prof. Lubomir Todorov, PhD, UNWE

Chief Assist. Prof. Toma Donchev, PhD, UNWE

1. Nuzhnaya Oksana, Associate Professor, Department of Accounting and Auditing, Lutsk National Technical University, Lutsk, Ukraine – *"New Trends and Prospects of Integration in Agriculture of Ukraine"*.





15.30 - 17.30

SECTION 2

Small Conference Hall, UNWE

2. Babich Iryna, D-r F., Department of Accounting and Auditing, Sardachuk Anastasia, Magistrate, Department of Accounting and Auditing, Lutsk National Technical University, Lutsk, Ukraine – *"Environmental Control as an Method for Managing the Enterprise Environmental Performance"*.
3. Rykovska Lilia, Competitor of the Department of Accounting and Auditing, Lutsk National Technical University – *"Management Reporting: Source Evaluation of Companies"*.
4. Demkovska Olga, Competitor of the Department of Accounting and Auditing, Lutsk National Technical University – *"Efficient Use of Assets Farms"*.
5. Старший преподаватель, к.э.к.н. Самбурская Наталья Ивановна, кафедра бухгалтерского учета и аудита, Высшее учебное заведение Укоопсоюза „Полтавский университет экономики и торговли“ – *"Контроль в системе учетно-аналитического обеспечения: теоретико-концептуальный подход"*.
6. Старший преподаватель Воронина Виктория Леонидовна, кафедра бухгалтерского учета и аудита, Высшее учебное заведение Укоопсоюза „Полтавский университет экономики и торговли“ – *"Прибыль предприятия: экономическая сущность и виды"*.
7. Ilonka Deneva, PhD student, UNWE – *"Homo Economicus and the Balance Ratio - Profitableness"*.
8. Galia Mancheva, PhD student, UNWE, "Raiffeisenbank", Albania, Risk Management – *"Globalization, Political risk, Investment Funds or how Globalization is Limited by Political Risk"*.
9. Lora Haruil, PhD student, UNWE – *"Enhancement of Control Efficiency by the Operational Programme Management Authorities over Public Procurement in Relation with EU Funds Project Implementation"*.
10. Yasen Daskalov, PhD student, Department of Accountancy and Analysis, UNWE – *"Discounting and Accounting Estimates of Financial Instruments"*.
11. Martin Tanchev, PhD student, Department of Accountancy and Analysis, UNWE – *"Financial Reporting Approaches to Advance Funds"*.





15.30 - 17.30

SECTION 2

Small Conference Hall, UNWE

Received from European Programmes and Projects".

12. Radka Andasarova PhD Student, Department of Accountancy and Analysis, UNWE, Assist. Prof., South-West University „Neofit Rilski“, Blagoevgrad – *"Analysis of Selected Basel III and IFRS Requirements in the Area of Provisioning"*.

13. Vanina Dangarska, PhD Student in UNWE, Capodaglio e Associati, Bologna (Italy) – *"Accounting Treatment of Goodwill Arising in a Business Combination and Related Deferred Taxes"*.

14. Georgi Nikolov, PhD Student, UNWE – *"Conceptual Aspects of the Accounting Classification of Some Puttable Financial Instruments by their Issuer"*.

15. Dimitar Elkov, CIA, CRISC, MSc in Finance, LL.M. – *"Administrative Capacity – Conception and Assessment in Light of the Reform of EU Funds in the New Programming Period"*.

16. Kiril Bashkarov, Master in Financial Management – *"The New Requirements for Revenue Recognition under IFRS 15 – Future Implementation Challenges"*.

17. Elizabeth Asenova – *"Current Problems Related to the Activity of Credit Rating Agencies and Their Regulation in EU"*.

18. Mariana Ilieva, Student, Finance specialty, UNWE – *"The Financial Control of National Audit Office over the Activity of Bulgaria's Political Parties"*.

19. Ivan Panchev, UNWE – *"Influence of Transparency of the Banking Sector over Investor and Consumer Confidence"*.





15.30 - 17.30

SECTION 3

Room "Scientific Councils" 2032A, UNWE

SECTION 3

„MANAGEMENT, MARKETING AND ENTREPRENEURSHIP, CORPORATE CONTROL AND BUSINESS DEVELOPMENT IN BULGARIA AND IN THE EU“

(Room "Scientific Councils" 2032A, UNWE)

Moderators:

Assist. Prof. Diyana Metalova, PhD, UNWE

Assist. Prof. Diyana Miteva, PhD, UNWE

1. Liudmila Matviichuk, Professor, Department of Labor Protection and of Life Safety, Baula Olena, Associate Professor, Department of Economic Theory and International Economics, Nykytiuk Tetiana, Associate Professor, Department of Economic Theory and International Economics, Lutsk National Technical University, Lutsk, Ukraine – *"System of Higher Education in Forming Innovative-Investment Development of Transfrontal Collaboration"*.

2. Доцент к.э.н.Тлущкевич Наталия, Луцкий национальный технический университет; Магистр специальности "Учет и аудит" Нечпурок Вуктория Луцкий национальный технический университет – *„The Concept of Social Responsibility in the Economic Literature“*.

3. Valentin Talakh, Associate Professor, Candidate of Economics Sciences, Lutsk National Technical University, Lutsk, Ukraine – *"Extent of Economic Cycle as Attributive Property and Determining Sign of his Forming"*.

4. Pavljuk Liudmyla, Associate Professor, Department of Economics and Business, Savosh Larysa, Associate Professor, Department of Economic Theory and International Economics, Lutsk National Technical University, Lutsk, Ukraine – *"The importance of the strategic business planning organizations"*.

5. Kravchuk Pavlo, Associate Professor, Department of Economic Theory and International Economics, Kravchuk Oleg, Associate Professor, Department of Economic Theory and International Economics, Dzyubynskij Andrij, Associate Professor, Department of Commodity Research and Examination in Customs, Lutsk National Technical University, Lutsk, Ukraine – *"Ecological Constituent Ensuring"*





Corporate Security of Enterprise".

6. Доцент, к.э.н. Олексенко Лилия Викторовна., кафедра Бизнес-администрирования и менеджмента внешнеэкономической деятельности, Высшее учебное заведение Укоопсоюза „Полтавский университет экономики и торговли“ – *„Модели организации национальных инновационных систем“.*

7. Ivanna V. Bodak, Ph.D candidate, National Technical University, Lutsk, Ukraine – *„Food Security in Modern Society“.*

8. Аспирант Чуль Елена Михайловна, Луцкий национальный технический университет – *„Проблемы и перспективы системы обеспечения региональной креативной экономики в Украине“.*

9. Аспирант Франчук Юлия Александровна, Луцкий национальный технический университет – *„Опыт реализации принципов Акта малого бизнеса в странах ЭС как предпосылка развития предпринимательства в регионах Украины“.*

10. Аспирант Полтавского университета экономики и торговли, Устьян Александр – *“Интармаркетинг как современная концепция маркетинга”.*

11. Silviya Georgieva, Ph.D, UNWE – *“Financing Entrepreneurial (Business) Projects”.*

12. Milka Yosifova, PhD, Department "National and Regional Security", UNWE – *“Bribery, Corruption, Fraud and their Impact on Business and the Economy”.*

13. Assist. Prof. Daniela Tzvetkova, UNWE – *“Motivation of Human Resources in Organizations through the Creation of an Environment for Developing Corporate Entrepreneurship”.*

14. Atanas Totlyakov, PhD student, Department of "Economics of Natural Resources", UNWE – *“Marketing Strategies in Winemaking”.*

15. Ralitsa Doychinova, PhD student, Department of Human Resources and Social Protection, UNWE – *“E-learning in Organizations – Challenges and Evolution”.*

16. Tanya Vazova PhD student, Department of Human Resources and Social Protection, UNWE – *“Competence Models of Human Resources Management Essential Characteristics and Applied Aspects”.*





15.30 - 17.30

SECTION 3

Room "Scientific Councils" 2032A, UNWE

17. Radi Kurtev, PhD student in Department „Public Administration“, UNWE – *"Policies for Training of Adults and the Role of Business in Bulgaria"*.

18. Krasimir Nikolov, PhD student, UNWE – *„Effects from Public-Private Partnership in Recycling Sector“*.

19. Vesela Savcheva, PhD student, "Sports Depot" S.A. – *"The Impact of Cultural Differences on the Success of Business Negotiations"*.

20. Ruslan Tsankov, PhD student, Stela Valeva, student – *"Foreign Direct Investment in Bulgaria and European Union – Aspects of Crisis"*.

18.00 - 22.00

COCKTAIL FOR THE CONFERENCE PARTICIPANTS
(Restaurant, UNWE)

**WISHING YOU A FRUITFUL PARTICIPATION
IN THE CONFERENCE!**





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УНИВЕРСИТЕТ ЗА
НАЦИОНАЛНО И
СВЕТОВНО СТОПАНСТВО



ВУЗФ

УНИВЕРСИТЕТ
ПО ФИНАНСИ, БИЗНЕС
И ПРЕДПРИЕМАЧЕСТВО

**10ТА ЮБИЛЕЙНА МЕЖДУНАРОДНА НАУЧНА
КОНФЕРЕНЦИЯ НА МЛАДИТЕ УЧЕНИ 2014**

„ИКОНОМИКАТА
НА БЪЛГАРИЯ И
ЕВРОПЕЙСКИЯ СЪЮЗ –
СЪВРЕМЕННИ
ПРЕДИЗВИКАТЕЛСТВА
И ПОДХОДИ ЗА
РЕШЕНИЯ”



„THE ECONOMY
OF BULGARIA AND
EUROPEAN UNION –
CONTEMPORARY
CHALLENGES AND
SOLUTION
APPROACHES”

**JUBILEE 10TH INTERNATIONAL SCIENTIFIC
CONFERENCE OF YOUNG SCIENTISTS 2014**



ALMA MATER STUDIORUM
UNIVERSITÀ DI BOLOGNA
DIPARTIMENTO DI SCIENZE AZIENDALI

13 November 2014 - UNWE, Sofia



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