

## OPINION

**From:** Assoc. Prof. Dr. Krasimir Vasilev Yordanov,

University of National and World Economy (UNWE),

Department of Financial Control Scientific Specialty: "Accounting, Control, and Analysis of Business Activity",

Professional Field 3.8: "Economics"

**Regarding:** Dissertation for the award of the educational and scientific degree "Doctor"

**Reason for presenting the statement:** Participation in the scientific jury for the defense of the dissertation, according to Order No. 2343 of April 24, 2025, issued by the Rector of the D. A. Tsenov Academy of Economics, Svishtov.

**Author of the dissertation:** Todor Georgiev Gogov

**Title of the dissertation:** Internal Audit in the Prevention and Detection of Fraud in Organizations (A Case Study of Public Enterprises in Bulgaria)

### I. General Overview of the Dissertation

The dissertation examines the role and responsibilities of internal auditors in Bulgaria's public enterprises in preventing and detecting fraud. The dissertation consists of 239 standard pages and is structured into an introduction, three main chapters, a conclusion, cited sources, a declaration of originality and authenticity, and two appendices.

The structure of the dissertation is well-organized and aligns with the research objectives. The necessary balance between different sections of the study has been achieved.

The relevance of the dissertation's topic is well-justified and closely linked to the research objectives. The research goal, tasks, object, and subject are properly formulated. The thesis is problem-oriented. The dissertation incorporates various literature sources in Bulgarian and English, including regulatory acts, standards, methodologies, and studies by contemporary scholars in the field. These sources are correctly utilized to support the study.

The author demonstrates extensive knowledge of legal, methodological, and academic sources related to internal audit, which are relevant to the dissertation's specific theme.

Overall, the dissertation meets the key criteria of scientific research. In terms of structure, content, and volume, the study adheres to the accepted requirements for dissertation work.

The dissertation is supported by three independent publications: one scholarly study and two academic articles. The doctoral candidate meets the national minimum criteria for obtaining the "Doctor" degree in quantitative terms. In qualitative terms, the publications accurately reflect the dissertation's content.

The abstract systematically and comprehensively presents the key findings of the dissertation.

## **II. Scientific and Practical Contributions of the Dissertation**

I accept the author's stated contributions, which include:

1. A newly formulated definition of fraud encompassing its specific elements.
2. Justification of the role and significance of internal audit as a key control mechanism within organizations.
3. Further development of the concept of internal auditors' responsibilities in preventing and detecting fraud.
4. Establishment of a new approach for internal auditors to assess fraud risk, analyzing how organizations' leadership manages this risk.
5. Identification of key weaknesses and limitations in internal auditors' responsibilities in fraud prevention and detection.

Based on this, specific measures are proposed for improvement in internal audit practices within public enterprises.

## **III. Questions Regarding the Dissertation**

The dissertation adequately addresses the main questions that arise in connection with its goals, tasks, and research thesis validation.

#### **IV. Summary Evaluation and Conclusion**

The dissertation under review is an independent scientific study with concrete results. This allows me to conclude that it meets the requirements of the Law on the Development of the Academic Staff in Bulgaria and its implementing regulations.

In this regard, I support awarding the educational and scientific degree "Doctor" to doctoral candidate Todor Georgiev Gogov in Professional Field 3.8 "Economics" for his dissertation titled "Internal Audit in the Prevention and Detection of Fraud in Organizations" (A Case Study of Public Enterprises in Bulgaria).

**Date:** May 23, 2025

**Prepared by:** .....

(Krasimir Yordanov)