

REVIEW

The dissertation work

ECONOMIC DETERMINANTS OF INTERNATIONAL ENTREPRENEURSHIP: MODELS, CONDITIONS AND WAYS OF FUTURE DEVELOPMENT

DR. SYLWIA SKRZYPEK-AHMED

for the acquisition of the scientific degree "Doctor of Science"

Professional field 3.8 "Economics"

Reviewer: Professor Emil Panusheff, PhD

Reason for submitting the review: Order No. 317/18.06.2026 of the Rector of the VFU "Chernorizets Hrabar" for participation in the scientific jury for the defense of the dissertation.

The presented dissertation researches the economic determinants of international entrepreneurship with the aim of identifying the factors that influence the development and success of small and medium-sized enterprises (SMEs) in the context of globalization and after the COVID-19 pandemic. The work applies an interdisciplinary approach that combines economic analysis, management mechanisms and legal aspects of the taxation of international companies. An empirical study of the development of modern entrepreneurship in the context of globalization of economic processes has been conducted.

The dissertation has a volume of 463 pages and is organized into an introduction, six chapters, a conclusion, a bibliography and appendices. The main text includes 2 models (in practice figures), 17 tables and 14 figures. The bibliography includes 310 sources in English and Polish, which are distributed in monographs and chapters of monographs – 154, articles – 112 and others (mostly official documents) – 44. An analytical appendix has been added to the

work. The structure of the chapters includes conclusions from the analysis, and the conclusion summarizes the achieved results and offers recommendations for business practice.

RELEVANCE AND SIGNIFICANCE

The relevance of the study is determined by the in-depth presentation of the multifaceted process of modern entrepreneurship, which encompasses both existing opportunities and the implementation of innovations, as well as the adaptability and management capabilities of business entities. The differences in theoretical approaches determine the systematization of conceptual analyses of entrepreneurship to identify changes in assessments of the effectiveness of policies for its development. The theoretical analysis is integrated with an empirical study of international databases and their statistical interpretation to prove the dissertation thesis.

The significance of the dissertation work is determined by the interdisciplinary approach in the study of modern entrepreneurship as a dynamic multifaceted process, encompassing both the available opportunities and the managerial qualities for adapting to the global world. The growing importance of internationalization strategies, digital transformation, integration of global markets and corporate social responsibility as factors that increase the competitiveness of business entities is highlighted.

The methodology of the dissertation is scientifically sound, as it is based on classical theoretical postulates for the development of entrepreneurship and their modern interpretation. Modern analytical techniques have been applied - factor analysis and the method of modeling with structural equations SEM. To assess the parameters of the model and its quality, the SEPATH module, included in the statistical package Statistica 10.0, was used. The empirical study proves the role of entrepreneurship as a driver of economic development and competitiveness in the conditions of internationalization and cooperation

between companies. In addition, external factors such as institutional support, EU funding, which influence the success of SMEs in international markets, are also interpreted.

SCIENTIFIC AND SCIENTIFIC-APPLIED RESULTS

The presented dissertation work has developed in detail and in depth contemporary concepts of international business and international entrepreneurship in the conditions of globalization and internationalization of economic life. Assessments have been formulated for the forms of participation of SMEs in international activities and their strategy on the domestic and world markets. The role of the innovation process and its models in modern entrepreneurship as a factor for the competitiveness of enterprises has been defined. Special attention in the dissertation work has been paid to the role of taxation, including taxation for management decisions in international activities and strategies for entering foreign markets. The developed problems have been tested with empirical research and proposals for a pursued national foreign economic policy. The proposed conceptual approaches and analyses have a contributing character, which can be systematized in the following directions:

- Based on summaries of theoretical directions in economic science, the development of views on the role of entrepreneurship in the process of socio-economic development is presented. Basic concepts are systematized and the importance of globalization processes in the development of international entrepreneurship is shown. It is proved that globalization creates new opportunities for international business and increases competition in the world market. The development of these problems is a scientific contribution that can be defined as the systematization and supplementation of scientific knowledge.

- The application of an interdisciplinary approach to the study of international entrepreneurship proves that entrepreneurial activity is determined by economic development, historical, cultural, legal and other social conditions. These factors explain the differences between the Mediterranean, Anglo-Saxon, Scandinavian and Western European models. Therefore, internationalization and globalization require companies to use different strategies that depend on the structure, form of activity and geographical location of the company. The growing importance of organizational culture, human resource management and leadership in international enterprises is deduced. The development of these problems is a scientific contribution can be defined as the systematization and complementation of scientific knowledge.
- The analysis of the industrial environment is the basis for defining the special place of SMEs in international entrepreneurship. It is proved that modern management methods, human resources, strategic planning, cooperation networks, information and communication technologies are the basis of the growth and competitiveness of enterprises. The role of institutional support, human resources management and cooperation models for the future development of SMEs is presented, as cooperation becomes an additional pillar of international entrepreneurship and an important source of competitive advantage for SMEs operating in international markets. The development of these problems is a scientific contribution can be defined as the systematization and complementation of scientific knowledge.
- The study confirms the importance of the local institutional environment – support from labor market institutions, assistance from local authorities in applying for EU funds, tax breaks, reduced local fees, positive attitude of local communities and access to qualified

human resources. These factors strongly differentiate the development potential of enterprises in different regions. The development of these issues is a scientific contribution can be defined as the systematization and complementation of scientific knowledge.

- The empirical quantitative research was carried out with surveys of Polish and foreign enterprises, and the qualitative research – with interviews with business owners and CEOs of Polish and foreign companies from EU countries. The parameters of the SEM structural equation model were determined, which allows to verify complex relationships between variables such as management innovations, enterprise growth, cooperation intensity and international competitiveness. With this approach, the influence of specific internal and external factors on the success of SMEs in international markets was defined. These results have a specific scientific and applied significance.

The scientific and applied scientific contributions presented in this way are the work of Dr. Sylwia Skrzypek-Ahmed the author. They are the result of the in-depth study and summary of the achievements in the areas of economic theory and management practice of the functioning of modern entrepreneurship selected by the author. The empirical results and the applied assessment models offer modern approaches in formulating policies in support of the international competitiveness of SMEs.

author 's scientific research, which are presented in the dissertation. Participation in authoritative scientific forums has enabled Dr. Sylwia Skrzypek-Ahmed to validate the conclusions of his research and contribute to the development of contemporary views on international entrepreneurship and the finding of socially significant solutions. These theoretical analyses and scientific and applied conclusions are a prerequisite for the formulation of

successful national management decisions for the practical application of the results in the dissertation work.

AUTHOREFERAT EVALUATION

The autoreferat of the dissertation, with a volume of 33 pages, indicates the relevance, goals and objectives of the study, the research thesis, the methodology of the analysis and the limitations. The presented content gives a true and accurate idea of the dissertation, as the presentation systematizes the significance of the obtained research results. The reference to the contributions reflects the views of the author as to the innovations achieved in the research area. Interpretations of their scientific or scientific-applied significance could be omitted. The abstract includes practical guidelines for future research, which is not the subject of this work. The publications included in the list present the results of the dissertation, published in monographic works and articles in scientific journals. Four collective monographs are indicated, of which the author is a scientific editor, which is a significant presence in the scientific field, but this should not be indicated.

CRITICAL NOTES AND RECOMMENDATIONS

In the preliminary discussions, I have shared my views on the development and notes on it. Dr. Sylwia Skrzypek-Ahmed has reflected, in his opinion, the majority of the comments made, therefore in this review I would like to draw attention to some technical notes:

First of all, it is necessary to apply the technical standards for the formatting of the dissertation, especially given the fact that it is published in the register;

Secondly, it is appropriate to place the lists of tables and figures attached at the end of the dissertation after the table of contents at the beginning of the dissertation;

Thirdly, the proposed models are also figures like the others, in figure 11 the source must be translated;

Fourthly, the other sources mentioned in the bibliography are mainly official documents and statistical publications, which should have such a designation.

The application of a declaration of originality is a requirement.

The developed significance and arguments for the role of taxation in international business lead to the question: *What is the economic significance of global corporate tax in modern business and how will the change in the positions of the US administration affect Polish companies?*

CONCLUSION

The presented dissertation "ECONOMIC DETERMINANTS OF INTERNATIONAL ENTREPRENEURSHIP: MODELS, CONDITIONS AND WAYS OF FUTURE DEVELOPMENT" by Dr. Sylwia Skrzypek-Ahmed contains the necessary theoretical summaries and proposals for solving significant scientific problems of the internationalization of modern business. The dissertation meets the requirements of the Law on Internationalization of Business Enterprises of the Republic of Bulgaria, the Regulations for its implementation and the normative documents of the Varna Free University "Chernorizets Hrabar", therefore I propose to the Honorable Scientific Jury to award Dr. Sylwia Skrzypek-Ahmed the scientific degree "Doctor of Science" in professional field 3.8 Economics.

19.08.2026

Varna

Reviewer:

/Prof. Emil Panusheff, PhD/