

OPINION

of a member of the scientific jury, determined by Order No. 317/ 18.06.2026 of the Rector of the VFU "Chernorizets Hrabar" regarding the dissertation for awarding the ONS "Doctor of Sciences"

Prepared by: Assoc. Prof. Dr. Virginia Zhivkova Ivanova, Department of Economics, of the Varna Free University "Chernorizets Hrabar", field of higher education - "Social, Economic and Legal Sciences, Professional Direction", PN 3.8 "Economics", scientific specialty "World Economy and International Economic Relations".

Author of the dissertation: Dr. Silvia Dorota Skshipek-Ahmed, doctoral student in professional direction 3.8. Economics.

Topic of the dissertation: "Economic determinants of international entrepreneurship - models, conditions and paths for future development"

Basis for presenting the opinion: participation in the scientific jury for the defense of the dissertation according to the order of the Rector of the VFU "Chernorizets Hrabar" No. 317/ 18.06.2026

1. General presentation and characteristics of the dissertation, relevance and significance of the topic.

The presented dissertation is dedicated to a problem related to the analysis and assessment of international entrepreneurship and the factors that influence its implementation. The international aspect and in particular small and medium-sized enterprises in Poland are studied in a multi-aspect analysis of international entrepreneurship. The dissertation has a clearly expressed international character, as it assesses the internationalization of business of small and medium-sized enterprises, the role of international business, the digitalization of the economy, individual specific aspects of taxation, etc.

The dissertation includes an introduction, six chapters, a conclusion, references and an appendix. The volume of the dissertation is 463 pages, 17 figures, 19 tables and 303 literary sources in Polish and English.

The structure of the dissertation demonstrates a consistent overview and analysis, moving from the theoretical foundations of the research problem to empirical verification, ensuring both conceptual depth and analytical rigor.

The first chapter presents an analysis of international entrepreneurship, paying attention to the internationalization of business, globalization, international trade, models of international entrepreneurship and globalization, social and economic integration. The essence, development, basic concepts, theoretical foundations and fundamental differences of international entrepreneurship and its significance for economic policy are outlined.

The second chapter analyzes internationalization as an external factor of the business environment and its impact on small and medium-sized enterprises. International marketing, innovations, the international business environment and various strategies and factors on the impact of the company's foreign economic activity are analyzed. Attention is paid to strategic behavior, the role of innovation and global market conditions in the formation of entrepreneurial activity.

The third chapter presents the theoretical relationship between innovation and competitiveness. The role of innovation as a central driver of entrepreneurship is deduced.

The types, processes and models of innovation are systematized, emphasizing their role in the development of enterprises.

The fourth chapter analyzes international business taxation, the impact on enterprise activity, types of taxes and their impact on income and business competitiveness. The impact of taxes in Poland is presented and compared with tax rates in other countries around the world in a comparative plan. The author has proposed a structure of taxation and its optimization.

Chapter five examines the modern determinants of international entrepreneurship, including digitalization, corporate social responsibility, human capital and internationalization strategies, emphasizing their role in the formation of modern business models and global competitiveness. Attention is paid to the ways of promoting exports in Poland and strategies for entering foreign markets. Assessment models and possible algorithms for their implementation are presented.

Chapter six presents the empirical part of the dissertation, including research methodology, data analysis and application of modern methods such as structural equation modeling (SEM), leading to verification of research hypotheses and formulation of conclusions and recommendations. A comprehensive analysis of the internal conditions for the development of entrepreneurship is made, the external determinants of the activities of enterprises are studied. In the research part of the dissertation, an approach is chosen that seeks to identify the determinants that can stimulate the processes of development and growth, and the success of enterprises in the sector of small and medium-sized enterprises at the national and international level.

Each of the six chapters ends with the author's summaries and conclusions.

The dissertation ends with a conclusion containing practical conclusions from the empirical study and recommendations for economic practice.

The time frame of the study and its limitations are clearly outlined.

The dissertation has been checked for plagiarism and no such is reported.

I declare that all statistical data, tables, figures, theoretical texts, etc. are correctly cited and presented, both in the presentation of the dissertation and in the presented literature.

The lists of literature, tables and figures are correctly and scientifically presented.

The scientometric reference complies with the national minimum requirements for the ONS "Doctor of Sciences".

2. Assessment of scientific and applied scientific results and contributions.

The reference for contributions reflects in great detail the results obtained from the study of a theoretical, applied scientific, methodological and practical nature.

The author makes the following theoretical contributions:

- conceptualization of digital maturity as an endogenous determinant of innovation performance and internationalization processes;
- development of a configuration-based interpretation of innovation, replacing linear “input-output” innovation models;
- expansion of competitiveness theory by integrating institutional learning capacity and readiness for digital transformation;
- integration of organizational transformation theory with institutional-economic perspectives;
- rethinking international entrepreneurship as a digitally embedded network process, rather than as a pure market entry mechanism.

The methodological contributions that are presented as an achievement in theoretical terms are:

- multidimensional operationalization of digitalization as a mediator, moderator, and structural risk factor in SEM models;
- integration of institutional variables into structural modeling frameworks explaining innovation outcomes;
- developing multi-level analytical structures linking organizational and macro-institutional determinants of development;
- expanding the applications of SEM beyond the traditional “resource-innovation” relationships;
- introducing the logic of conditional effects into the frameworks for modeling internationalization.

These methodological achievements enhance a clearer understanding of the modeling of transformation processes and strengthen empirical research standards in economics and management sciences.

The conducted empirical research provides a basis for deriving several original findings, useful and further developing theoretical knowledge:

- confirmation that innovations without digital maturity do not generate sustainable internationalization effects;
- identification of institutional stability as a structural prerequisite for the scale of innovations;
- verification of the mediating role of management competencies in the effectiveness of digital transformation;
- digital transformation determines the effectiveness of converting organizational resources into development results;
- it is confirmed that innovation capacity increasingly depends on platform-based cooperation structures.

Scientific and applied contributions.

From the reference to the contributions, the author presents that the dissertation work directly contributes to the development of economics and management sciences by:

- strengthening the interdisciplinary integration between innovation research and institutional economics;
- expanding the analytical frameworks describing the digital transformation in the internationalization of enterprises;
- introducing new explanatory variables in the modeling of competitiveness;
- supporting the development of transformation-oriented research paradigms, consistent with the priorities of European policy;
- increasing the methodological maturity of innovation research based on SEM methods.

The dissertation work proves its practical and socio-economic impact, as the author's research demonstrates strong applicable value, through the following contributions:

- developing analytical frameworks supporting the development of regional innovation policy;
- contribution to strategies for developing competencies for digitally transforming enterprises;
- support for the formulation of an internationalization strategy for SMEs;
- strengthening evidence-based management approaches in digital transformation policy;
- contribution to strategies for modernizing higher education that support the capacity for acquiring competencies.

The scientific and practical originality of the habilitation achievement consists primarily in the development of an integrated theoretical and empirical framework explaining

the mechanisms linking digital transformation, innovation capacity and international entrepreneurship in small and medium-sized enterprises operating in a dynamically developing institutional environment. The dissertation work further develops the existing research paradigms with its analyses by demonstrating that digitalization should not be interpreted only as a factor of technological support, but rather as an endogenous structural determinant shaping the competitiveness of enterprises, organizational adaptability and internationalization trajectories.

A high contribution of originality stands out in the rethinking of international entrepreneurship as a digitally embedded and collaboration-oriented process operating within networked global value chains, rather than as a linear sequence of market entry decisions.

I give a positive assessment of the scientific and applied scientific results and contributions.

3. Evaluation of the publications on the dissertation.

The author's publication list presents 24 publications such as monographs, chapters of monographs and articles in the field and topic of the dissertation in English and Polish.

I give a positive assessment of the doctoral student's publication activity, and I recommend that she continue to develop her publication activity in the same way. She can also separate her research into a monographic work.

4. Evaluation of the abstract.

The abstract provides a sufficiently complete picture of the structure, goals, objectives, content, results, publication activity and the contributions of the doctoral student's research.

I positively assess the presented abstract.

5. Critical notes and recommendations on the dissertation.

I believe that the dissertation meets the requirements for its preparation in terms of volume, relevance, theoretical and practical research and analysis, as well as empirical research. I have no comments on the formatting and the applied scientific apparatus. The abstract is also formatted according to the requirements and I have no notes on it either.

6. Conclusion.

The presented dissertation meets the requirements of the Law on the Development of the Academic Staff in the Republic of Bulgaria, the Regulations for its implementation, the Regulations for the organization and conduct of competitions for the acquisition of scientific degrees and for occupying academic positions at the VFU "Chernorizets Hrabar".

This gives me reason to give a positive assessment of the dissertation and to propose to the esteemed members of the Scientific Jury to vote for awarding the educational and scientific degree "Doctor of Sciences" in the professional field 3.8 Economics to Dr. Silvia Dorota Skshipek-Ahmed.

Prepared the opinion:
(Assoc. Prof. Dr. Virginia Ivanova)

04.08.2026
city of Varna