

O P I N I O N

on a dissertation for acquisition of Doctor's Educational and Scientific Degree in the professional field: 3.8. Economics, Doctoral Program in Economics and Management (Industry), at Dimitar A. Tsenov Academy of Economics, Svishtov

Prepared the opinion: Assoc. Prof. Emil Borislavov Nikolov, PhD, Department of Industrial Business and Entrepreneurship, Dimitar A. Tsenov Academy of Economics – Svishtov, scientific specialty 05.02.18 Economics and Management (Industry).

Author of the dissertation: Redon Baki Koleci, PhD student in part-time at the Department of Industrial Business and Entrepreneurship, Doctoral Program Economics and Management (Industry)

Thesis topic: "Opportunities for development of small and medium-sized enterprises through management of costs for the development of new products"

Reason for preparing the opinion: Order No. 663 of 5 July 2024 on the opening of a procedure for public defence of a dissertation and approval of the composition of the scientific jury, as well as a decision of the scientific jury at the first meeting held on July 5, 2024.

I. General presentation of the dissertation

The dissertation is 197 pages. Structurally, it consists of a title page, a table of contents, a list of tables (57 in number), a list of figures (7 in number), a list of abbreviations, an introduction (9 pages), three main chapters (151 pages), a conclusion (2 pages), a list of references (a total of 219 literary sources, of which 68 in Cyrillic and 151 in Latin) and an appendix (the questionnaire of the study). A Declaration of Originality and Reliability is also attached.

The object of research in the dissertation is the management of costs in the development of new products in small and medium-sized enterprises in the Republic of Kosovo, and its **subject** is the relationship between cost management in the development of new products in small and medium-sized enterprises and their competitiveness. In line with

them, **the goal** of the dissertation is to establish the existence of a positive relationship between cost management in the development of new products in small and medium-sized enterprises in the Republic of Kosovo and their competitiveness. Four specific sub-objectives and seven research questions have also been formulated. In order to achieve the main research goal, five research tasks have been defined. The research **thesis** defended by the author states that better cost management in the development of new products increases the competitiveness of small and medium-sized enterprises. Each specific hypothesis is made up of two individual hypotheses (six in total). The limitations within which the study was conducted are clearly outlined. I believe that the goals and objectives set have been achieved, and the research thesis has been defended.

II. Assessment of the form and content of the dissertation

The topic of cost management in the development of new products in small and medium-sized enterprises and its impact on their competitiveness is emphatically relevant and significant. At the same time, it is still insufficiently researched in the scientific literature. This makes the study dissertation, and its results also have practical and applied value and can be used by small and medium-sized enterprises to improve cost management, as well as in managing their competitiveness.

The structure of the dissertation corresponds to good research practices and is logically sound.

The **introduction** emphasizes the relevance of the research and defines its object, subject, goals, tasks, thesis and related hypotheses. The methodological tools used, as well as the main sources of information, are also presented. At the end of the introduction, the restrictive conditions of the research are defined.

In the **first chapter**, the problem is explored from a theoretical point of view. The author clarifies the essential aspects of entrepreneurship by making a connection with small and medium-sized enterprises. The main statements related to the development and growth of small and medium-sized enterprises, as well as the opportunities for support, are presented.

The second chapter is also theoretical. In it, the author examines the issues related to costs and innovations. Their essential and classification aspects are presented. The main points in the development of innovation ideas in product innovations are clarified. The relationship between the management of costs for the development of new products and the competitiveness of small and medium-sized enterprises is clarified.

The third chapter is of a practical and applied nature, in which the PhD student presents the results of the empirical research. This includes a research framework, a profile of the respondents, analysis and testing of the formulated hypotheses.

The **conclusion** presents important summaries and main conclusions from the study.

The **abstract** correctly reflects the dissertation. It has a total volume of 50 pages and contains a general description of the dissertation, structure and content of the dissertation, a synthesis of the dissertation, a reference to the main contribution points in the dissertation, a list of publications on the topic of the dissertation, a reference for the fulfilment of the minimum national requirements in connection with the procedure for acquiring the degree of Doctor, list of participations in national and international scientific conferences and forums, declaration of originality and credibility. The presented scientific publications on the topic of the dissertation include thirteen articles (seven individual and six co-authored) and four individual reports. All of them have been published in non-refereed peer-reviewed journals or in edited collective volumes. The presented reference shows that the minimum national requirements for acquiring the educational and scientific degree "doctor" have been met, in accordance with the Regulations for the Implementation of the Law on the Development of the Academic Staff in the Republic of Bulgaria.

III. Scientific and scientific-applied contributions of the dissertation

The scientific and applied scientific contributions presented in the abstract reflect the achievements of the author in the dissertation. I accept the fully defined contributions, which are:

1. On the basis of a comprehensive and critical study, some of the existing theoretical statements related to entrepreneurship, SMEs, costs, and innovation have been analysed and supplemented.
2. A methodology has been developed for analysis and assessment of the opportunities for improving the management of costs for the development of new products in SMEs. The methodology has been tested among SMEs operating on the territory of the Republic of Kosovo.
3. On the basis of the results of the empirical study and the tested methodology, the parameters and business manifestations in the behaviour of SMEs from the Republic of Kosovo have been established, and the profile configuration of the business innovation areas under the thematic axis "entrepreneurship – small and medium-sized enterprises – costs – management of costs for the development of new products – competitiveness of SMEs" has been outlined.

IV. Dissertation Questions

1. Why are the research questions formulated in the introduction of the dissertation not questions, but rather research goals?
2. Do you think that the questions formulated in the questionnaire provide the necessary information to test the accepted research hypotheses?
3. Why did you choose the Chi-square test to analyse the empirical information generated by the survey study?

V. Summary assessment of the dissertation and conclusion

The dissertation of Redon Baki Koleci, submitted for evaluation, is a comprehensive, up-to-date, and original scientific research, with achievements of scientific and scientifically applied nature. It meets the requirements of the Law on the Development of the Academic Staff in the Republic of Bulgaria and the Regulations for its implementation, as well as the Regulations for the Development of the Academic Staff at the Academy of Economics "D. A. Tsenov". All this gives me grounds to declare my **positive opinion** and to propose to the esteemed members of the scientific jury to support the award of the degree of Doctor to Redon Baki Koleci in the professional field 3.8. Economics, scientific specialty "Economics and Management (Industry)".

Date: 26.07.2024
Svishtov

Prepared the opinion:
(Assoc. Prof. Emil Nikolov, PhD)