

Research/teacher profile of a person

Date of last update 30/07/2023

I. Basic information

I.1 Surname	Sabayová
I.2 Name	Mária
I.3 Degrees	doc., Ing., PhD.
I.4 Year of birth	1966
I.5 Name of the workplace	Department of social science
I.6 Address of the workplace	Academy of the Police Force in Bratislava, Sklabinská 1, 835 17 Bratislava
I.7 Position	Associate Professor
I.8 E-mail address	maria.sabayova@minv.sk maria.sabayova@akademiapz.sk
I.9 Hyperlink to the entry of a person in the Register of university staff	https://www.portalvs.sk/regzam/detail/75
I.10 Name of the study field in which a person works at the university	Security Sciences
I.11 ORCID iD	https://orcid.org/0000-0003-3870-5500

II. Higher education and further qualification growth

	II.a Name of the university or institution	II.b Year	II.c Study field and programme
II.1 First degree of higher education	-	-	-
II.2 Second degree of higher education	University of Economics Bratislava Faculty of Economics	1991	Finance
II.2a Rigorous procedure	-	-	-
II.3 Third degree of higher education	Academy of the Police Force in Bratislava	2012	Protection of Persons and Property
II.4 Associate professor	Academy of the Police Force in Bratislava	2022	Security Sciences
II.5 Professor	-	-	-
II.6 Doctor of Science (D.Sc.)	-	-	-
II.7 Further education	Academy of the Police Force in Bratislava	2013	Additional teacher certification

III. Current and previous employment

III.a Occupation-position	III.b Institution	III.c Duration
University teacher	Academy of the Police Force in Bratislava	2008 present 2008 Assistant 2013 Assistant Professor 2022 Associate Professor
Director	Consulta Wirtschafts- und Finanzberatungs AG, o.z.	2005-2008
Financial director	Miraso Int. Gorup s.r.o.	2001-2005
Economist	Consulta, hospodárske a personálne poradenstvo spol. s.r.o.	2000-2001
Head of economic department	Interleasing s.r.o.	1995-2000

IV. Development of pedagogical, professional, language, digital and other skills		
IV.a Activity description, course name, other	IV.b Name of the institution	IV.c Year
Forensic Accounting and Fraud Examination	West Virginia University, USA	2021
IFRS Akadémia	PricewaterhouseCoopers Slovensko s.r.o.	2021
Kurz nemeckého jazyka z odbornej policajnej terminológie pre účastníkov MEPA	Academy of the Police Force in Bratislava	2018
Doplňujúce pedagogické štúdium	Academy of the Police Force in Bratislava	2013
Vzdelávanie moderného manažmentu a personálneho riadenia	Inštitút pre verejnú správu	2009

V. Overview of activities within the teaching career at the university			
V.1 Overview of the profile courses taught in the current academic year according to study programmes			
V.1a Name of the profile course	V.1b Study programme	V.1c Degree	V.1d Field of study
Methodology of Science	Security and Legal Protection of Persons and Property Security Public-Administration Services	3.	Security Sciences
Financial law	Security and Legal Protection of Persons and Property Security Public-Administration Services	2.	Security Sciences
Tax law	Security and Legal Protection of Persons and Property Security Public-Administration Services	2.	Security Sciences
V.2 Overview of the profile courses taught in the current academic year according to study programmes			
V.2a Name of the study programme	V.2b Degree	V.2c Field of study	
Security and Legal Protection of Persons and Property	2., 3.	Security Sciences	
Security Public-Administration Services	2., 3.	Security Sciences	
V.3 Overview of the responsibility for the development and quality of the field of habilitation procedure and inaugural procedure in the current academic year			
V.3a Name of the field of habilitation procedure and inaugural procedure		V.3b Study field to which it is assigned	
V.4 Overview of supervised final theses			
	V.4a Bachelor's (first degree)	V.4b Diploma (second degree)	V.4c Dissertation (third degree)
V.4.1 Number of currently supervised theses	1	1	3
V.4.2 Number of defended theses	20	39	-
V.5 Overview of other courses taught in the current academic year according to study programmes at the Academy of the Police Force in Bratislava			
V.5a Name of the course	V.5b Study programme	V.5c Degree	V.5d Field of study
Economics	Security and Legal Protection of Persons and Property	1.	Security Sciences
Economics	Security Public-Administration Services	1.	Security Sciences
Economics	Security and Legal	2. - K	Security Sciences

	Protection of Persons and Property		
Public sector economics and finance	Security Public-Administration Services	2.	Security Sciences
Tax law	Security and Legal Protection of Persons and Property	2.	Security Sciences
Tax law	Security Public-Administration Services	2.	Security Sciences
Financial law	Security and Legal Protection of Persons and Property	2.	Security Sciences
Financial law	Security Public-Administration Services	2.	Security Sciences

V.6 Overview of other courses according to study programmes for the last six years at the Academy of the Police Force in Bratislava

V.6a Name of the course	Date of last update	15/08/2023	V.6d Field of study
Economics	Security and Legal Protection of Persons and Property	1.	Security Sciences
Economics	Security Public-Administration Services	1.	Security Sciences
Economics	Security and Legal Protection of Persons and Property	2. - K	Security Sciences
Public sector economics and finance	Security Public-Administration Services	2.	Security Sciences
Tax law	Security and Legal Protection of Persons and Property	2.	Security Sciences
Tax law	Security Public-Administration Services	2.	Security Sciences
Financial law	Security and Legal Protection of Persons and Property	2.	Security Sciences
Financial law	Security Public-Administration Services	2.	Security Sciences

V.7 Overview of other courses taught in further specialised education¹

V.7a Name of the course/training	V.7b Study programme	V.7c Degree	V.7d Institution	V.7e Field of study	V.7f Year

V.8 The most significant pedagogical activity at other universities (maximum of five)

V.8a Name of the course/training	V.8b Study programme	V.8c Degree	V.8d Institution	V.8e Field of study	V.8f Year

VI. Profile of the quality of research/other outputs (overview of the research/other outputs and corresponding citations)

VI.1 Overview of the research/other outputs and the corresponding citations

	VI.1a Overall	VI.1b Over the last six years
VI.1.1 Number of the research/other outputs	80	25
A+	10	5
A	12	6
A-	9	4
B	20	4
C	10	4
VI.1.2 Number of the research/other outputs registered in the Web of Science	168	97

or Scopus databases			
VI.1.3 Number of citations corresponding to the research/other outputs		2	2
VI.1.4 Number of citations registered in the Web of Science or Scopus databases		3/4	2/1
VI.1.5 Number of invited lectures at the international/national level		-	-
VI.2 The most significant research/other outputs (maximum of five)			
1.	<p>ABC SABAYOVÁ, Mária Financing of activities related to floods in the Slovak Republic : Chapter 18 / author Mária Sabayová, reviewed by Jaromír Novák, reviewed by Jarmil Valášek. the Czech Republic and neighboring countries[print] : monografie / comp.Bedřich Šesták, comp.Oldřich Krulík. Praha : Policejní akademie České republiky, 2018. - ISBN 978-80-7251-490-8. - pp. 243-258. Sign.: F 19879 B [SABAYOVÁ, Mária (100%)]</p> <p>The monograph maps out some specific stress scenarios that fundamentally affect society and the security system as a whole. In particular, it looks in more detail at flood hazards, regional experiences with floods, financial and logistical aspects of flood management, including the context of homeland security and other major incidents. As part of the research program: "Scenarios and predictions of strategic changes in the security environment of the Czech Republic" are one of the components of the regional experience with floods in Slovakia, from the point of view of logistics, sources of financing flood prevention measures and damage restoration.</p> <p>According to the criteria of the Scientific Council of the Academy of the Police Force in Bratislava determining the segmentation of outputs, these are scientific monograph, which has objective significance in several countries, not only in the same region, and therefore the author has taken the liberty to place this output in the A+ category.</p>		
2.	<p>ADE ČERVENÁ, Karolína - SABAYOVÁ, Mária Sharing economy in the Slovak Republic : (selected aspects) / auth. Karolína Červená, auth. Mária Sabayová. In: Financial Law Review [electronic document]. - ISSN 2299-6834. - Roč. 24, No. 4 (2021), p. 163-176. [ČERVENÁ, Karolína (50%) - SABAYOVÁ, Mária (50%)]</p> <p>The study analyses the collaborative economy as a form of efficient use of spare capacity, identifies the areas in which it is being implemented, as well as new sharing models and related technological innovations. It anticipates changes in the value ranking in society, new challenges of economic reality and environmental pressures. At the same time, it seeks answers to the question of what is crucial for the success of new economic models in the current hypercompetitive environment, what is typical for them, but especially what are the risks for standard industries.</p> <p>According to the criteria of the Scientific Council of the Academy of the Police Force in Bratislava determining the segmentation of outputs, this is a scientific study that has objective significance in several countries, not only in the same region, which is why the author has taken the liberty to classify this output in the A+ category.</p>		
3.	<p>AAB STIERANKA, Jozef - SABAYOVÁ, Mária - ŠIMONOVÁ, Jana Daňové úniky a daňová kriminalita v Slovenskej republike / auth. Jozef Stieranka, auth. Mária Sabayová, auth. Jana Šimonová, rev. Jozef Králik, rev. Jaroslav Holomek, rev. Lucia Fecková. - 1. ed. - Bratislava : Ing. Miroslav Mračko, EPOS, 2016. - 359 p. - ISBN 978-80-562-0147-3. Sign.: F 18776 [STIERANKA, Jozef (34%) - SABAYOVÁ, Mária (33%) - ŠIMONOVÁ, Jana (33%)]</p> <p>The author summarized the theoretical background of tax evasion and tax crime in general on a global scale and then illustrated and interpreted the most important characteristics and scope of tax crime in the Slovak Republic taking into account the structure of the tax system by means of econometric outputs. By processing the outputs of the Evidence and Statistical System of Crime and brought the readers closer to the structure of tax crime and its financial implications. The uniqueness of this output lies in the comprehensive approach to the treatment of the issue and the information that is not normally available to the public.</p> <p>According to the criteria of the Scientific Council of the Academy of the Police Force in Bratislava determining the segmentation of outputs, this is a scientific monograph of objective importance within the region, which is why the author has taken the liberty to place this output in the A category.</p>		
4.	<p>AFC SABAYOVÁ, Mária Best practices in the field of taxation / auth. Mária Sabayová. In: KNOWCON 2020 [electronic document].: Knowledge on economics and management : conference proceedings / ed. Pavla Slavičková, ed. Jan Stoklasa. - Olomouc : Univerzita Palackého v Olomouci, 2020. - ISBN 978-80-244-5798-7. -P.190-194. Fulltext: https://knowledgeconference.upol.cz/downloads/KNOWCON%202020%20-%20Conference%20proceedings.pdf</p>		

	<p>[SABAYOVÁ, Mária (100%)]</p> <p>The author presented applied research in which she participates and in the text she pointed out the main causes of insufficient tax collection, stressed the importance of proactivity in relation to risk management in tax collection and pointed out new trends in communication between taxpayers and the tax administrator. She also outlined the importance of technical tools to prevent tax evasion and tax fraud both abroad and in Slovakia. Inspired by the Australian tax administration and based on the applied, she defined areas where income tax collection could be made more efficient by using benchmarking to detect tax evasion.</p> <p>According to the criteria of the Scientific Council of the Academy of the Police Force in Bratislava determining the segmentation of outputs, this is a study that has objective relevance in several countries not only in the same region, therefore the author has taken the liberty to place this output in category A.</p>
5.	<p>AAB IVANČÍK, Radoslav - MURDZA, Karol - SABAYOVÁ, Mária Quality of life of police officers : Theoretical background and practical findings : Scientific monograph. / Radoslav Ivančík, Karol Murdza, Mária Sabayová. - 1. ed. - Bratislava: Akadémia Policajného zboru, 2022. - 130 p : graphs, tab., reg. ISBN 978-80-8054-970-1. Sign.: F 20925 15 [IVANČÍK, Radoslav (75%) - MURDZA, Karol (15%) - SABAYOVÁ, Mária (10%)]</p> <p>The scientific monograph presents the results of the scientific research task "Research on selected aspects of the quality of life of police officers" (see Research 253 - project, Research 265 - final report), which aimed to identify and analyze the key factors of the civil service of members of the Police Force and to present selected aspects of the civil service, which in the context of scientific research appear to be the most significant determinants of their quality of life.</p> <p>According to the criteria of the Scientific Council of the Academy of the Police Force in Bratislava determining the segmentation of outputs, this is a scientific monograph of objective importance within the region, which is why the author has taken the liberty to classify this output in category A.</p>
VI.3 The most significant research/other outputs over the last six years (maximum of five)	
1.	<p>Financing of activities related to floods in the Slovak Republic : Chapter 18 / author Mária Sabayová, reviewed by Jaromír Novák, reviewed by Jarmil Valášek. the Czech Republic and neighboring countries[print] : monografie / comp.Bedřich Šesták, comp.Oldřich Krulík. Praha : Policejní akademie České republiky, 2018. - ISBN 978-80-7251-490-8. - pp. 243-258. Sign.: F 19879 B [SABAYOVÁ, Mária (100%)]</p> <p>The monograph maps out some specific stress scenarios that fundamentally affect society and the security system as a whole. In particular, it looks in more detail at flood hazards, regional experiences with floods, financial and logistical aspects of flood management, including the context of homeland security and other major incidents. As part of the research program: "Scenarios and predictions of strategic changes in the security environment of the Czech Republic" are one of the components of the regional experience with floods in Slovakia, from the point of view of logistics, sources of financing flood prevention measures and damage restoration.</p> <p>According to the criteria of the Scientific Council of the Academy of the Police Force in Bratislava determining the segmentation of outputs, these are scientific monograph, which has objective significance in several countries, not only in the same region, and therefore the author has taken the liberty to place this output in the A+ category.</p>
2.	<p>ADE ČERVENÁ, Karolína - SABAYOVÁ, Mária Sharing economy in the Slovak Republic : (selected aspects) / auth. Karolína Červená, auth. Mária Sabayová. In: Financial Law Review [electronic document]. - ISSN 2299-6834. - Roč. 24, No. 4 (2021), p. 163-176. [ČERVENÁ, Karolína (50%) - SABAYOVÁ, Mária (50%)]</p> <p>The study analyses the collaborative economy as a form of efficient use of spare capacity, identifies the areas in which it is being implemented, as well as new sharing models and related technological innovations. It anticipates changes in the value ranking in society, new challenges of economic reality and environmental pressures. At the same time, it seeks answers to the question of what is crucial for the success of new economic models in the current hypercompetitive environment, what is typical for them, but especially what are the risks for standard industries.</p> <p>According to the criteria of the Scientific Council of the Academy of the Police Force in Bratislava determining the segmentation of outputs, this is a scientific study that has objective significance in several countries, not only in the same region, which is why the author has taken the liberty to classify this output in the A+ category.</p>

3.	<p>AAB STIERANKA, Jozef - SABAYOVÁ, Mária - ŠIMONOVÁ, Jana Daňové úniky a daňová kriminalita v Slovenskej republike / auth. Jozef Stieranka, auth. Mária Sabayová, auth. Jana Šimonová, rev. Jozef Králik, rev. Jaroslav Holomek, rev. Lucia Fecková. - 1. ed. - Bratislava : Ing. Miroslav Mračko, EPOS, 2016. - 359 p. - ISBN 978-80-562-0147-3. Sign.: F 18776 [STIERANKA, Jozef (34%) - SABAYOVÁ, Mária (33%) - ŠIMONOVÁ, Jana (33%)]</p> <p>The author summarized the theoretical background of tax evasion and tax crime in general on a global scale and then illustrated and interpreted the most important characteristics and scope of tax crime in the Slovak Republic taking into account the structure of the tax system by means of econometric outputs. By processing the outputs of the Evidence and Statistical System of Crime and brought the readers closer to the structure of tax crime and its financial implications. The uniqueness of this output lies in the comprehensive approach to the treatment of the issue and the information that is not normally available to the public.</p> <p>According to the criteria of the Scientific Council of the Academy of the Police Force in Bratislava determining the segmentation of outputs, this is a scientific monograph of objective importance within the region, which is why the author has taken the liberty to place this output in the A category.</p>
4.	<p>AFC SABAYOVÁ, Mária Best practices in the field of taxation / auth. Mária Sabayová. In: KNOWCON 2020 [electronic document].: Knowledge on economics and management : conference proceedings / ed. Pavla Slavičková, ed. Jan Stoklasa. - Olomouc : Univerzita Palackého v Olomouci, 2020. - ISBN 978-80-244-5798-7. -P.190-194. Fulltext: https://knowledgeconference.upol.cz/downloads/KNOWCON%202020%20-%20Conference%20proceedings.pdf [SABAYOVÁ, Mária (100%)]</p> <p>The author presented applied research in which she participates and in the text she pointed out the main causes of insufficient tax collection, stressed the importance of proactivity in relation to risk management in tax collection and pointed out new trends in communication between taxpayers and the tax administrator. She also outlined the importance of technical tools to prevent tax evasion and tax fraud both abroad and in Slovakia. Inspired by the Australian tax administration and based on the applied, she defined areas where income tax collection could be made more efficient by using benchmarking to detect tax evasion.</p> <p>According to the criteria of the Scientific Council of the Academy of the Police Force in Bratislava determining the segmentation of outputs, this is a study that has objective relevance in several countries not only in the same region, therefore the author has taken the liberty to place this output in category A.</p>
5.	<p>AAB IVANČÍK, Radoslav - MURDZA, Karol - SABAYOVÁ, Mária Quality of life of police officers : Theoretical background and practical findings : Scientific monograph. / Radoslav Ivančík, Karol Murdza, Mária Sabayová. - 1. ed. - Bratislava: Akadémia Policajného zboru, 2022. - 130 p : graphs, tab., reg. ISBN 978-80-8054-970-1. Sign.: F 20925 15 [IVANČÍK, Radoslav (75%) - MURDZA, Karol (15%) - SABAYOVÁ, Mária (10%)]</p> <p>The scientific monograph presents the results of the scientific research task "Research on selected aspects of the quality of life of police officers" (see Research 253 - project, Research 265 - final report), which aimed to identify and analyze the key factors of the civil service of members of the Police Force and to present selected aspects of the civil service, which in the context of scientific research appear to be the most significant determinants of their quality of life.</p> <p>According to the criteria of the Scientific Council of the Academy of the Police Force in Bratislava determining the segmentation of outputs, this is a scientific monograph of objective importance within the region, which is why the author has taken the liberty to classify this output in category A.</p>
VI.4 The most significant citations corresponding to the research/other outputs (maximum of five)	
1.	<p>Tax evasion and tax crime in the Slovak Republic / auth. Jozef Stieranka, auth. Mária Sabayová, auth. Jana Šimonová, rev. Jozef Králik, rev. Jaroslav Holomek, rev. Lucia Fecková. - 1st ed. - Bratislava : Ing. Miroslav Mračko, EPOS, 2016. - 359 p. - ISBN 978-80-562-0147-3. Sign.: F 18776 [1] BURAK, E., NEMEC, J. Main Factors Determining the Slovak Tax System Performance. In NISPAcee Journal of Public Administration and Policy. 2016, Vol. 9, No. 2, p. 197.</p>

2.	<p>Tax evasion and tax crime in the Slovak Republic / auth. Jozef Stieranka, auth. Mária Sabayová, auth. Jana Šimonová, rev. Jozef Králik, rev. Jaroslav Holomek, rev. Lucia Fecková. - 1st ed. - Bratislava : Ing. Miroslav Mračko, EPOS, 2016. - 359 p. - ISBN 978-80-562-0147-3. Sign.: F 18776</p> <p>[3] STRÉMY, T., HANGÁČOVÁ, N. VAT Frauds (Carousel Frauds). Praha : Leges, 2017, p. 17, 21, 50 (2 cit.), 80 (2 cit.), 82, 84 (3 cit.), 89.</p>
3.	<p>International exchange of information - one of the key aspects of eliminating tax evasion / auth. Mária Sabayová, rev. Jozef Haládik, rev. Milan Šmátrala, rev. Daniel Prouza. In: Detection of tax evasion and tax crime : a collection of scientific studies from the scientific conference held within the scientific research task "Detection of tax evasion and tax crime" registered at the Academy of Police Force in Bratislava under No.164 : [10. 10. 2013, Bratislava]. - Plzeň : Publishing house Aleš Čeněk, s.r.o., 2013. - ISBN 978-80-7380-456-5. - P. 67-79. Sign.: F 17791</p> <p>[3] HRČKA, Š. Application problems of tax penalties. In <i>Právní rozpravy 2018 : mezinárodní vědecká konference oblasti práva a právních věd - právní rozpravy 2018 s podtitulem "Nové jevy a právo"</i>. Hradec Králové : Magnanimitas, 2018, p. 128.</p>
4.	<p>Public administration in EU countries as part of regional policy / auth. Kristína Králiková, auth. Mária Sabayová, rev. Miroslava Szarková, rev. Milan Šmátrala. - 1st ed. - Bratislava : Academy of the Police Force in Bratislava, 2014. - 133 p. - ISBN 978-80-8054-611-3. Sign.: F 18262, SF 1837</p> <p>[3] FUNTA, R., GOLOVKO, L., JURIŠ, F. <i>Európa a Európske právo</i>. 2. dopl. a rozšír. vyd. Brno : MSD, 2020, p. 77.</p>
VI.4 A The most significant citations corresponding to the research/other outputs over the last six years (maximum of five)	
1.	<p>Tax evasion and tax crime in the Slovak Republic / auth. Jozef Stieranka, auth. Mária Sabayová, auth. Jana Šimonová, rev. Jozef Králik, rev. Jaroslav Holomek, rev. Lucia Fecková. - 1st ed. - Bratislava : Ing. Miroslav Mračko, EPOS, 2016. - 359 p. - ISBN 978-80-562-0147-3. Sign.: F 18776</p> <p>[1] BURAK, E., NEMEC, J. Main Factors Determining the Slovak Tax System Performance. In NISPAcee Journal of Public Administration and Policy. 2016, Vol. 9, No. 2, p. 197.</p>
2.	<p>Tax evasion and tax crime in the Slovak Republic / auth. Jozef Stieranka, auth. Mária Sabayová, auth. Jana Šimonová, rev. Jozef Králik, rev. Jaroslav Holomek, rev. Lucia Fecková. - 1st ed. - Bratislava : Ing. Miroslav Mračko, EPOS, 2016. - 359 p. - ISBN 978-80-562-0147-3. Sign.: F 18776</p> <p>[3] STRÉMY, T., HANGÁČOVÁ, N. VAT Frauds (Carousel Frauds). Praha : Leges, 2017, p. 17, 21, 50 (2 cit.), 80 (2 cit.), 82, 84 (3 cit.), 89.</p>
3.	<p>International exchange of information - one of the key aspects of eliminating tax evasion / auth. Mária Sabayová, rev. Jozef Haládik, rev. Milan Šmátrala, rev. Daniel Prouza. In: Detection of tax evasion and tax crime : a collection of scientific studies from the scientific conference held within the scientific research task "Detection of tax evasion and tax crime" registered at the Academy of Police Force in Bratislava under No.164 : [10. 10. 2013, Bratislava]. - Plzeň : Publishing house Aleš Čeněk, s.r.o., 2013. - ISBN 978-80-7380-456-5. - P. 67-79. Sign.: F 17791</p> <p>[3] HRČKA, Š. Application problems of tax penalties. In <i>Právní rozpravy 2018 : mezinárodní vědecká konference oblasti práva a právních věd - právní rozpravy 2018 s podtitulem "Nové jevy a právo"</i>. Hradec Králové : Magnanimitas, 2018, p. 128.</p>
4.	<p>Public administration in EU countries as part of regional policy / auth. Kristína Králiková, auth. Mária Sabayová, rev. Miroslava Szarková, rev. Milan Šmátrala. - 1st ed. - Bratislava : Academy of the Police Force in Bratislava, 2014. - 133 p. - ISBN 978-80-8054-611-3. Sign.: F 18262, SF 1837</p> <p>[3] FUNTA, R., GOLOVKO, L., JURIŠ, F. <i>Európa a Európske právo</i>. 2. dopl. a rozšír. vyd. Brno : MSD, 2020, p. 77.</p>
VI.5 Participation in conducting (leading) the most important research projects over the last six years (maximum of five)	
1.	<p>"Trends tax crime in the Slovak Republic and possibilities of its elimination" (sub-task solved within the scientific research task "Detection of tax evasion and tax criminal activities"), APZ, 2011 - 2017, international, responsible researcher sub-task, VYSK 164/2011</p>

	<p>Project was aimed at identifying the possibility of making the detection and elimination of tax evasion and tax crime, in line with the concepts of of the Ministry of Finance of the Slovak Republic in the field of combating tax fraud from 2011, and in the intentions of Communication No 256 of the European Commission to the Council, the European Parliament and the European Economic and Social Committee, on the need to develop a coordinated strategy, with to improve the fight against tax fraud. In the context of the advocacy of the project</p> <p>three conferences were held on the subject, a scientific publication was published and the outputs were presented at conferences and in proceedings.</p> <p>The most important outputs:</p> <p>AAB STIERANKA, Jozef - SABAYOVÁ, Mária - ŠIMONOVÁ, Jana Tax evasion and tax crime in the Slovak Republic / auth. Jozef Stieranka, auth. Mária Sabayová, auth. Jana Šimonová, rev. Jozef Králik, rev. Jaroslav Holomek, rev. Lucia Fecková. - 1. vyd. - Bratislava : Ing. Miroslav Mračko, EPOS, 2016. 359 p. - ISBN 978-80-562-0147-3. Sign.: F 18776 [STIERANKA, Jozef (34%) - SABAYOVÁ, Mária (33%) - ŠIMONOVÁ, Jana (33%)]</p> <p>The most significant responses:</p> <p>AAB STIERANKA, Jozef - SABAYOVÁ, Mária - ŠIMONOVÁ, Jana Tax evasion and tax crime in the Slovak Republic / auth. Jozef Stieranka, auth. Mária Sabayová, auth. Jana Šimonová, rev. Jozef Králik, rev. Jaroslav Holomek, rev. Lucia Fecková. - 1. vyd. - Bratislava : Ing. Miroslav Mračko, EPOS, 2016. 359 p. - ISBN 978-80-562-0147-3. Sign.: F 18776 [STIERANKA, Jozef (34%) - SABAYOVÁ, Mária (33%) - ŠIMONOVÁ, Jana (33%)] [1] BURAK, E., NEMEC, J. Main Factors Determining the Slovak Tax System Performance. In NISPAcee Journal of Public Administration and Policy. 2016, Vol. 9, No. 2, p. 197..</p> <p>AAB STIERANKA, Jozef - SABAYOVÁ, Mária - ŠIMONOVÁ, Jana Tax evasion and tax crime in the Slovak Republic / auth. Jozef Stieranka, auth. Mária Sabayová, auth. Jana Šimonová, rev. Jozef Králik, rev. Jaroslav Holomek, rev. Lucia Fecková. - 1. vyd. - Bratislava : Ing. Miroslav Mračko, EPOS, 2016. 359 p. - ISBN 978-80-562-0147-3. Sign.: F 18776 [STIERANKA, Jozef (34%) - SABAYOVÁ, Mária (33%) - ŠIMONOVÁ, Jana (33%)] [1] LISOŇ, M., VAŠKO, A. 2021. Constitution of police sciences in the Slovak Republic. In Pravoprimenenie, ISSN 2542-1514. 2021, Roč. 5, č. 3, p. 139. WOS.</p> <p>AAB STIERANKA, Jozef - SABAYOVÁ, Mária - ŠIMONOVÁ, Jana Tax evasion and tax crime in the Slovak Republic / auth. Jozef Stieranka, auth. Mária Sabayová, auth. Jana Šimonová, rev. Jozef Králik, rev. Jaroslav Holomek, rev. Lucia Fecková. - 1. vyd. - Bratislava : Ing. Miroslav Mračko, EPOS, 2016. 359 p. - ISBN 978-80-562-0147-3. Sign.: F 18776 [STIERANKA, Jozef (34%) - SABAYOVÁ, Mária (33%) - ŠIMONOVÁ, Jana (33%)] [3] PELC, V., PELC ML., V. 2017. Prokazování původu majetku a daňové trestné činy. 1st ed. Olomouc : ANAG, 2017, p. 164.</p> <p>AAB STIERANKA, Jozef - SABAYOVÁ, Mária - ŠIMONOVÁ, Jana Tax evasion and tax crime in the Slovak Republic / auth. Jozef Stieranka, auth. Mária Sabayová, auth. Jana Šimonová, rev. Jozef Králik, rev. Jaroslav Holomek, rev. Lucia Fecková. - 1. vyd. - Bratislava : Ing. Miroslav Mračko, EPOS, 2016. 359 p. - ISBN 978-80-562-0147-3. Sign.: F 18776 [STIERANKA, Jozef (34%) - SABAYOVÁ, Mária (33%) - ŠIMONOVÁ, Jana (33%)] [3] STRÉMY, T., HANGÁČOVÁ, N. 2017. VAT Frauds (Carousel Frauds). Praha : Leges, 2017, p. 17, 21, 50 (2 cit.), 80 (2 cit.), 82, 84 (3 cit.), 89.</p>
2.	<p>"Current problems in the public administration of the European Union Member States "APZ, 2014 - 2017, domestic, responsible researcher, VYSK 236/2011</p> <p>The focus of the research was mainly on the differences in public administration of the individual EU Member States and their comparison in different areas, especially in terms of regional policy, the degree of convergence, the effectiveness of institutional changes, etc. The results were oriented towards naming actual and potential problems and visions in the causal context of public finance consolidation. The issues were presented at conferences and the outputs were translated into teaching texts and the educational process.</p> <p>The most significant outputs :</p> <p>BCI KRÁLIKOVÁ, Kristína - SABAYOVÁ, Mária Public administration in EU countries as part of regional policy / auth. Kristína Králiková, auth. Mária Sabayová, rev. Miroslava Szarková, rev. Milan Šmátrala. - 1st ed. - Bratislava : Academy of the Police Force in Bratislava, 2014. - 133 p. - ISBN 978-80-8054-611-3. Sign.: F 18262, SF 1837 [KRÁLIKOVÁ, Kristína (50%) - SABAYOVÁ, Mária (50%)]</p> <p>The most significant responses:</p>

	<p>BCI KRÁLIKOVÁ, Kristína - SABAYOVÁ, Mária Public administration in EU countries as part of regional policy / auth. Kristína Králiková, auth. Mária Sabayová, rev. Miroslava Szarková, rev. Milan Šmátrala. - 1st ed. - Bratislava : Academy of the Police Force in Bratislava, 2014. - 133 p. - ISBN 978-80-8054-611-3. Sign.: F 18262, SF 1837 [KRÁLIKOVÁ, Kristína (50%) - SABAYOVÁ, Mária (50%)] [3] FUNTA, R., GOLOVKO, L., JURIS, F. 2020. Európa a Európske právo. 2. dopl. a rozšír. vyd. Brno : MSD, 2020, p. 77.</p>
3.	<p>"Research on economic aspects of society with impact on the credibility of the Police Force" (sub-task solved within the scientific research task "Theoretical bases for the investigation of the credibility of the Police Force international, responsible researcher of the sub-task, VYSK. 251/2020 The scientific research task was focused on interdisciplinary research on the theoretical bases of the investigation of the credibility of the Police Force. The task of the scientific research task was to analyse the theoretical bases of the investigation of the credibility of the Police Force, while also focusing on the need to identify social aspects that have an immediate or mediated impact on the state and development of the credibility of the Police Force. The most significant outputs : AED SABAYOVÁ, Mária Determinants of trust in the police / auth. Mária Sabayová. In: Credibility of the Police Force against the background of current issues of police theory and practice [print] : a collection of scientific papers / ed. Dominika Dinušová, rev. Miroslav Lisoň, rev. Ľudovít Spuchlák. - Bratislava : Academy of the Police Force in Bratislava, 2021. - ISBN 978-80-8054-904-6. - P. 119-131. Sign.: F 20582, SF 1961 [SABAYOVÁ, Mária (100%)] The most significant responses: AED SABAYOVÁ, Mária Determinants of trust in the police / author Mária Sabayová.. In Credibility of the Police Force against the background of current issues of police theory and practice [print] : a collection of scientific papers / ed. Dominika Dinušová, rev. Miroslav Lisoň, rev. Ľudovít Spuchlák. - Bratislava : Academy of the Police Force in Bratislava, 2021. - ISBN 978-80-8054-904-6. - P. 119-131. Sign.: F 20582, SF 1961 [SABAYOVÁ, Mária (100%)] [4] DINUŠOVÁ, D. 2021. Všeobecné normatívne východiská policajnej etiky a ich význam v budovaní dôveryhodnosti Policajného zboru. In Policajná teória a prax : časopis Akadémie Policajného zboru v Bratislave, ISSN 1335-1370. 2021, roč. 29, č. 4, p. 10.</p>
4.	<p>"Research on advanced information technology tools and techniques in the field of modern statistical methods, econometric tools and models to investigate and understand the behaviour of taxpayers". Industrial research project. Beset, spol. s r.o. and Infostat - Institute of Informatics and Statistics . 2018 -2021, guarantor for the accounting and tax side, Project registration number : 2018/14621:1-26C0 The research is focused on the possibilities of applying benchmarking in the environment of the Slovak economy, in order to determine the level of riskiness of a real entity in terms of possible tax evasion, with the assumption of continuous publication of selected benchmarks for individual sectors of the economy in an effort to motivate economic entities to strive to achieve similar parameters of economic activity, and to improve their own tax discipline in a given sector of economic activity. Most significant outputs: Practical mobile and computer application TaxBench - https://taxbench.sk/ AFC SABAYOVÁ, Mária Best practices in the field of taxation / auth. Mária Sabayová. In: KNOWCON 2020 [elektronický dokument] : Knowledge on economics and management : conference proceedings / zost. Pavla Slavíčková, zost. Jan Stoklasa. - Olomouc : Univerzita Palackého v Olomouci, 2020. - ISBN 978-80-244-5798-7. - P. 190-194. Plný text: https://knowledgeconference.upol.cz/downloads/KNOWCON%202020%20-%20Conference%20proceedings.pdf [SABAYOVÁ, Mária (100%)]</p>
VI.6 Participation in conducting (leading) the most important research projects (maximum of five)	
1.	<p>"Trends tax crime in the Slovak Republic and possibilities of its elimination" (sub-task solved within the scientific research task "Detection of tax evasion and tax criminal activities"), APZ, 2011 - 2017, international, responsible researcher sub-task, VYSK 164/2011 Project was aimed at identifying the possibility of making the detection and elimination of tax evasion and tax crime, in line with the concepts of of the Ministry of Finance of the Slovak Republic in the field of combating tax fraud from 2011, and in the intentions of Communication No 256 of the European Commission to the Council, the European Parliament and the European Economic and Social Committee, on the need to develop a coordinated strategy, with to improve the fight against tax fraud. In the context of the advocacy of the project three conferences were held on the subject, a scientific publication was published and the outputs were presented at conferences and in proceedings. The most important outputs:</p>

	<p>AAB STIERANKA, Jozef - SABAYOVÁ, Mária - ŠIMONOVÁ, Jana Tax evasion and tax crime in the Slovak Republic / auth. Jozef Stieranka, auth. Mária Sabayová, auth. Jana Šimonová, rev. Jozef Králik, rev. Jaroslav Holomek, rev. Lucia Fecková. - 1. vyd. - Bratislava : Ing. Miroslav Mračko, EPOS, 2016. 359 p. - ISBN 978-80-562-0147-3. Sign.: F 18776 [STIERANKA, Jozef (34%) - SABAYOVÁ, Mária (33%) - ŠIMONOVÁ, Jana (33%)]</p> <p>The most significant responses:</p> <p>AAB STIERANKA, Jozef - SABAYOVÁ, Mária - ŠIMONOVÁ, Jana Tax evasion and tax crime in the Slovak Republic / auth. Jozef Stieranka, auth. Mária Sabayová, auth. Jana Šimonová, rev. Jozef Králik, rev. Jaroslav Holomek, rev. Lucia Fecková. - 1. vyd. - Bratislava : Ing. Miroslav Mračko, EPOS, 2016. 359 p. - ISBN 978-80-562-0147-3. Sign.: F 18776 [STIERANKA, Jozef (34%) - SABAYOVÁ, Mária (33%) - ŠIMONOVÁ, Jana (33%)] [1] BURAK, E., NEMEC, J. Main Factors Determining the Slovak Tax System Performance. In NISPAcee Journal of Public Administration and Policy. 2016, Vol. 9, No. 2, p. 197..</p> <p>AAB STIERANKA, Jozef - SABAYOVÁ, Mária - ŠIMONOVÁ, Jana Tax evasion and tax crime in the Slovak Republic / auth. Jozef Stieranka, auth. Mária Sabayová, auth. Jana Šimonová, rev. Jozef Králik, rev. Jaroslav Holomek, rev. Lucia Fecková. - 1. vyd. - Bratislava : Ing. Miroslav Mračko, EPOS, 2016. 359 p. - ISBN 978-80-562-0147-3. Sign.: F 18776 [STIERANKA, Jozef (34%) - SABAYOVÁ, Mária (33%) - ŠIMONOVÁ, Jana (33%)] [1] LIŠOŇ, M., VAŠKO, A. 2021. Constitution of police sciences in the Slovak Republic. In Pravoprimenenie, ISSN 2542-1514. 2021, Roč. 5, č. 3, p. 139. WOS.</p> <p>AAB STIERANKA, Jozef - SABAYOVÁ, Mária - ŠIMONOVÁ, Jana Tax evasion and tax crime in the Slovak Republic / auth. Jozef Stieranka, auth. Mária Sabayová, auth. Jana Šimonová, rev. Jozef Králik, rev. Jaroslav Holomek, rev. Lucia Fecková. - 1. vyd. - Bratislava : Ing. Miroslav Mračko, EPOS, 2016. 359 p. - ISBN 978-80-562-0147-3. Sign.: F 18776 [STIERANKA, Jozef (34%) - SABAYOVÁ, Mária (33%) - ŠIMONOVÁ, Jana (33%)] [3] PELC, V., PELC ML., V. 2017. Prokazování původu majetku a daňové trestné činy. 1st ed. Olomouc : ANAG, 2017, p. 164.</p> <p>AAB STIERANKA, Jozef - SABAYOVÁ, Mária - ŠIMONOVÁ, Jana Tax evasion and tax crime in the Slovak Republic / auth. Jozef Stieranka, auth. Mária Sabayová, auth. Jana Šimonová, rev. Jozef Králik, rev. Jaroslav Holomek, rev. Lucia Fecková. - 1. vyd. - Bratislava : Ing. Miroslav Mračko, EPOS, 2016. 359 p. - ISBN 978-80-562-0147-3. Sign.: F 18776 [STIERANKA, Jozef (34%) - SABAYOVÁ, Mária (33%) - ŠIMONOVÁ, Jana (33%)] [3] STRÉMY, T., HANGÁČOVÁ, N. 2017. VAT Frauds (Carousel Frauds). Praha : Leges, 2017, p. 17, 21, 50 (2 cit.), 80 (2 cit.), 82, 84 (3 cit.), 89.</p>
2.	<p>"Current problems in the public administration of the European Union Member States "APZ, 2014 - 2017, domestic, responsible researcher, VYSK 236/2011</p> <p>The focus of the research was mainly on the differences in public administration of the individual EU Member States and their comparison in different areas, especially in terms of regional policy, the degree of convergence, the effectiveness of institutional changes, etc. The results were oriented towards naming actual and potential problems and visions in the causal context of public finance consolidation. The issues were presented at conferences and the outputs were translated into teaching texts and the educational process. The most significant outputs :</p> <p>BCI KRÁLIKOVÁ, Kristína - SABAYOVÁ, Mária Public administration in EU countries as part of regional policy / auth. Kristína Králiková, auth. Mária Sabayová, rev. Miroslava Szarková, rev. Milan Šmátrala. - 1st ed. - Bratislava : Academy of the Police Force in Bratislava, 2014. - 133 p. - ISBN 978-80-8054-611-3. Sign.: F 18262, SF 1837 [KRÁLIKOVÁ, Kristína (50%) - SABAYOVÁ, Mária (50%)]</p> <p>The most significant responses:</p> <p>BCI KRÁLIKOVÁ, Kristína - SABAYOVÁ, Mária Public administration in EU countries as part of regional policy / auth. Kristína Králiková, auth. Mária Sabayová, rev. Miroslava Szarková, rev. Milan Šmátrala. - 1st ed. - Bratislava : Academy of the Police Force in Bratislava, 2014. - 133 p. - ISBN 978-80-8054-611-3. Sign.: F 18262, SF 1837 [KRÁLIKOVÁ, Kristína (50%) - SABAYOVÁ, Mária (50%)] [3] FUNTA, R., GOLOVKO, L., JURIŠ, F. 2020. Európa a Európske právo. 2. dopl. a rozšír. vyd. Brno : MSD, 2020, p. 77.</p>
3.	<p>"Research on economic aspects of society with impact on the credibility of the Police Force" (sub-task solved within the scientific research task "Theoretical bases for the investigation of the credibility of the Police Force international, responsible researcher of the sub-task, VYSK. 251/2020</p> <p>The scientific research task was focused on interdisciplinary research on the theoretical bases of the</p>

	<p>investigation of the credibility of the Police Force. The task of the scientific research task was to analyse the theoretical bases of the investigation of the credibility of the Police Force, while also focusing on the need to identify social aspects that have an immediate or mediated impact on the state and development of the credibility of the Police Force.</p> <p>The most significant outputs :</p> <p>AED SABAYOVÁ, Mária</p> <p>Determinants of trust in the police / auth. Mária Sabayová. In: Credibility of the Police Force against the background of current issues of police theory and practice [print] : a collection of scientific papers / ed. Dominika Dinušová, rev. Miroslav Lisoň, rev. Ľudovít Spuchlák. - Bratislava : Academy of the Police Force in Bratislava, 2021. - ISBN 978-80-8054-904-6. - P. 119-131. Sign.: F 20582, SF 1961 [SABAYOVÁ, Mária (100%)]</p> <p>The most significant responses:</p> <p>AED SABAYOVÁ, Mária</p> <p>Determinants of trust in the police / author Mária Sabayová.. In: Credibility of the Police Force against the background of current issues of police theory and practice [print] : a collection of scientific papers / ed. Dominika Dinušová, rev. Miroslav Lisoň, rev. Ľudovít Spuchlák. - Bratislava : Academy of the Police Force in Bratislava, 2021. - ISBN 978-80-8054-904-6. - P. 119-131. Sign.: F 20582, SF 1961 [SABAYOVÁ, Mária (100%)]</p> <p>[4] DINUŠOVÁ, D. 2021. Všeobecné normatívne východiská policajnej etiky a ich význam v budovaní dôveryhodnosti Policajného zboru. In: Policajná teória a prax : časopis Akadémie Policajného zboru v Bratislave, ISSN 1335-1370. 2021, roč. 29, č. 4, p. 10.</p>
4.	<p>"Research on advanced information technology tools and techniques in the field of modern statistical methods, econometric tools and models to investigate and understand the behaviour of taxpayers". Industrial research project. Beset, spol. s r.o. and Infostat - Institute of Informatics and Statistics . 2018 -2021, guarantor for the accounting and tax side, Project registration number : 2018/14621:1-26C0</p> <p>The research is focused on the possibilities of applying benchmarking in the environment of the Slovak economy, in order to determine the level of riskiness of a real entity in terms of possible tax evasion, with the assumption of continuous publication of selected benchmarks for individual sectors of the economy in an effort to motivate economic entities to strive to achieve similar parameters of economic activity, and to improve their own tax discipline in a given sector of economic activity.</p> <p>Most significant outputs:</p> <p>Practical mobile and computer application TaxBench - https://taxbench.sk/</p> <p>AFC SABAYOVÁ, Mária</p> <p>Best practices in the field of taxation / auth. Mária Sabayová. In: KNOWCON 2020 [elektronický dokument] : Knowledge on economics and management : conference proceedings / zost. Pavla Slavičková, zost. Jan Stoklasa. - Olomouc : Univerzita Palackého v Olomouci, 2020. - ISBN 978-80-244-5798-7. - P. 190-194. Plný text:</p> <p>https://knowledgeconference.upol.cz/downloads/KNOWCON%202020%20-%20Conference%20proceedings.pdf [SABAYOVÁ, Mária (100%)]</p>

VII. Overview of organizational experience related to higher education and research/other activities		
VII.1 The most significant positions and memberships in scientific and professional institutions/associations and editorial boards (maximum of five)		
VII.1a Activity, position	VII.1b Name of the institution/board	VII.1c Duration
Member	Academic Senate of the Academy of the Police Force in Bratislava	since 2018
Member	National Expert Group on Prevention and Combating the Legalization of Proceeds of Crime and Financing of Terrorism established under the Interministerial Expert Coordination Body for Combating Crime	since 2020
Member	Econometric Society	since 2021
Member	Ethics Committee of the Academy of the Police Force in Bratislava	since 2022
Member	Board of the study programme "Security Law Services in Public Administration" of the Academy of the Police Force in Bratislava	since 2022
Member	Board of the third level of higher education (doctoral studies) at the Academy of the Police Force in the study field 9205V00 "Security Sciences" in the study programme "Security Law Protection of Persons and Property" and in the study programme "Security Law Services in Public Administration" of the Academy of the Police Force in Bratislava	since 2023
VII.2 The most significant positions and memberships in scientific and professional institutions/associations and editorial boards for the last six years (maximum of five)		
VII.2a Activity,	VII.2b Name of the institution/board	VII.2c

position		Duration
Member	Academic Senate of the Academy of the Police Force in Bratislava	2018 - 2022
Member	National Expert Group on Prevention and Combating the Legalization of Proceeds of Crime and Financing of Terrorism established under the Interministerial Expert Coordination Body for Combating Crime	since 2020
Member	Econometric Society	2021 - 2023
Member	Ethics Committee of the Academy of the Police Force in Bratislava	since 2022
Member	Board of the study programme	since 2022
Member	"Security Law Services in Public Administration" of the Academy of the Police Force in Bratislava	since 2023

VIII. Overview of international mobilities and visits oriented on education and research/other activities in the respective field of study

VIII.a Name of the institution	VIII.b Address of the institution	VIII.c Duration (indicate the duration of stay)	VIII.d Mobility scheme, employment contract, other (describe)
Police Academy of the Czech Republic	Praha (Czech Republic)	15 – 19/4/2019	Teaching and learning mobility (Erasmus+)
Kantonspolizei St.Gallen	St. Gallen, Switzerland	27 – 31/8/2018	Study placement, MEPA
Police Academy of the Czech Republic	Praha (Czech Republic)	13 – 17/3/2017	Teaching and learning mobility (Erasmus+)
Police Academy of the Czech Republic	Praha (Czech Republic)	24 – 28/1/2014	Teaching and learning mobility (Erasmus)

IX. Other relevant facts

IX.1 Characteristics of activities related to the relevant field of study

She actively participates in the provision of teaching, the creation of study literature, the creation of courses in the field of study "Security Sciences". She regularly publishes and reviews publications at home and abroad, as well as economic analyses of the Office of the Government of the Slovak Republic and actively participates in domestic and foreign conferences and seminars. She is a member of scientific committees, co-organizer of domestic and foreign conferences, seminars and workshops. She participates in the provision of teaching and processing of teaching aids, participates in scientific research tasks and is a member of professional examination committees.

IX.2 Other activities

She is currently an associate professor at the Department of Social Sciences of the Academy of Police Force in Bratislava.

She cooperates with the Police Academy of the Czech Republic in Prague and the Institute of International Relations in Prague, also with professional - police practice, including activities of international police cooperation. She supervises students in the framework of ŠVOČ, organizes international scientific conferences and seminars and participates in scientific committees.