

# Research/teacher profile of a person

Date of last update 31/12/2021

## I. Basic information

I.1 Surname	Sabayová
I.2 Name	Mária
I.3 Degrees	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	Assistant 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	<a href="https://www.portalvs.sk/regzam/detail/75">https://www.portalvs.sk/regzam/detail/75</a>
I.10 Name of the study field in which a person works at the university	Security Sciences
I.11 ORCID iD	<a href="https://orcid.org/0000-0003-3870-5500">https://orcid.org/0000-0003-3870-5500</a>

## 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	-	-	-
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
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 Academy	PricewaterhouseCoopers Slovensko s.r.o.	2021
German language course in professional police terminology for MEPA participants	Academy of the Police Force in Bratislava	2018
Additional teacher certification	Academy of the Police Force in Bratislava	2013
Education of modern management and personnel management	Institute for Public Administration	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
Economics	Security and Legal Services in Public Administration	1.	Security Sciences
Economics and finances of the public sector	Security and Legal Services in Public Administration	2.	Security Sciences

### V.2 Overview of the responsibility for the delivery, development and quality assurance of the study programme or its part at the university in the current academic year

V.2a Name of the study programme	V.2b Degree	V.2c Field of study

### 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	-
V.4.2 Number of defended theses	20	38	-

### 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 and Legal Services in Public Administration	1.	Security Sciences
Economics	Security and Legal Protection of Persons and Property	2. - K	Security Sciences
Public sector economics and finance	Security and Legal Services in Public Administration	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	V.6b Study programme	V.6c Degree	V.6d Field of study
Economics	Security and Legal Protection of Persons and Property	1.	Security Sciences (until 2019 titled Protection of Persons and Property)

Economics	Security and Legal Services in Public Administration	1.	Security sciences (until 2019 Security public administration services)		
Economics	Security and Legal Protection of Persons and Property	2. - K	Security Sciences (until 2019 titled Protection of Persons and Property)		
Public sector economics and finance	Security and Legal Services in Public Administration	2.	Security Sciences (until 2019 titled Protection of Persons and Property)		
V.7 Overview of other courses taught in further specialised education <sup>1</sup>					
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

<b>VI. Profile of the quality of research/other outputs (overview of the research/other outputs and corresponding citations)</b>		
<b>VI.1 Overview of the research/other outputs and the corresponding citations</b>		
	<b>VI.1a Overall</b>	<b>VI.1b Over the last six years</b>
<b>VI.1.1 Number of the research/other outputs</b>	74	31
<b>A+</b>	7	7
<b>A</b>	12	8
<b>A-</b>	14	5
<b>B</b>	20	4
<b>C</b>	21	7
<b>VI.1.2 Number of the research/other outputs registered in the Web of Science or Scopus databases</b>	-	-
<b>VI.1.3 Number of citations corresponding to the research/other outputs</b>	146	124
<b>VI.1.4 Number of citations registered in the Web of Science or Scopus databases</b>	2	2
<b>VI.1.5 Number of invited lectures at the international/national level</b>	2/2	1/0
<b>VI.1.6 Number of projects granted for the funding of research</b>	-	-
<b>VI.2 The most significant research/other outputs (maximum of five)</b>		
1.	<p>AEC 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. In: Experience from floods in 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. - P.245-258. Sign.: F 19879 [SABAYOVÁ, Mária (100%)]</p> <p>The author classifies the financial demands related to floods in terms of providing crisis management and informing the public about flood hazards, in terms of operational management of processes during floods, to flood protection and targeted prevention, which are financed from public resources. The author documented</p>	

<sup>1</sup> The courses listed in this category are listed in connection with the system of lifelong learning, which the scientific and pedagogical employees of the Academy of the Police Force in Bratislava implement with the entities of the Ministry of Interior of the Slovak Republic and other entities of the security administration.

	<p>obligatory and optional budget transfers as well as the possibilities of financial compensation after the floods, including the financing of preventive measures. She pointed out the importance and structure of resources from the common European budget and formulated de lege ferenda recommendations.</p> <p>According to the criteria of the Scientific Council of the Academy of Police Corps in Bratislava determining the segmentation of outputs, this is a scientific monograph of objective importance 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>
2.	<p>ADE ČERVENÁ, Karolína - SABAYOVÁ, Mária Sharing economy in the Slovak Republic : (selected aspects) / author Karolína Červená, author Mária Sabayová. In: Financial Law Review [electronic document]. - ISSN 2299-6834. - Vol. 24, No. 4 (2021), p.163-176. [ČERVENÁ, Karolína (50%) - SABAYOVÁ, Mária (50%)]</p> <p>The study analyzes the collaborative economy as a form of efficient use of free capacity, identifies areas in which it is implemented, as well as new models of sharing and related technological innovations. It anticipates changes in the scale of values in society, new challenges of economic reality and environmental pressures. At the same time, it seeks answers to the question of what is key to 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 Board of the Academy of the Police Force in Bratislava determining the segmentation of outputs, this is a scientific study that has an objective significance in several countries not only in the same region, which is why the author dared to classify this output in category A +.</p>
3.	<p>AAB STIERANKA, Jozef - SABAYOVÁ, Mária - ŠIMONOVÁ, Jana Tax evasion and tax crime in the Slovak Republic / author Jozef Stieranka, author Mária Sabayová, author Jana Šimonová, reviewed by Jozef Králik, reviewed by Jaroslav Holomek, reviewed by Lucia Fecková. - 1st 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>In this scientific monograph, the author summarized the theoretical basis of tax evasion and tax crime in general on a global scale and then illustrated and interpreted the most important characteristics and extent of tax crime in the Slovak Republic using econometric outputs, taking into account the structure of the tax system. By processing the outputs of the Evidence-Statistical System of Crime, she introduced the readers to the structure of tax crime and its financial implications. The uniqueness of this output lies in a comprehensive approach to processing issues and information that is not standardly available to the public.</p> <p>According to the criteria of the Scientific Board of the Academy of the Police Force in Bratislava determining the segmentation of outputs, this is a scientific monograph that has an objective significance within the region, which is why the author dared to classify this output in category A</p>
4.	<p>AFC SABAYOVÁ, Mária Best practices in the field of taxation / author Mária Sabayová. In: KNOWCON 2020 [electronic document] : Knowledge on economics and management : conference proceedings / comp.Pavla Slavičková, comp.Jan Stoklasa. - Olomouc : Palacký University Olomouc, 2020. - ISBN 978-80-244-5798-7. - P.190-194. Full text: <a href="https://knowledgeconference.upol.cz/downloads/KNOWCON%202020%20-%20Conference%20proceedings.pdf">https://knowledgeconference.upol.cz/downloads/KNOWCON%202020%20-%20Conference%20proceedings.pdf</a> [SABAYOVÁ, Mária (100%)]</p> <p>The author presented applied research in which she participates and in the text pointed out the main causes of insufficient tax collection, emphasized the importance of proactivity in relation to risk management in tax collection and pointed out new trends in communication between taxpayers and tax administrators. It also indicated the importance of technical tools for the prevention of tax evasion and tax fraud abroad and in Slovakia. Inspired by the Australian tax administration and based on the applied, it 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 Board 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 dared 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>AEC 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. In: Experience from floods in 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. - P.245-258. Sign.: F 19879 [SABAYOVÁ, Mária (100%)]</p> <p>The author classifies the financial demands related to floods in terms of providing crisis management and informing the public about flood hazards, in terms of operational management of processes during floods, to flood protection and targeted prevention, which are financed from public resources. The author documented obligatory and optional budget transfers as well as the possibilities of financial compensation after the floods, including the financing of preventive measures. She pointed out the importance and structure of resources from the common European budget and formulated de lege ferenda recommendations.</p> <p>According to the criteria of the Scientific Council of the Academy of Police Corps in Bratislava determining the segmentation of outputs, this is a scientific monograph of objective importance 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>
2.	<p>ADE ČERVENÁ, Karolína - SABAYOVÁ, Mária Sharing economy in the Slovak Republic : (selected aspects) / author Karolína Červená, author Mária Sabayová. In: Financial Law Review [electronic document]. - ISSN 2299-6834. - Vol. 24, No. 4 (2021), p.163-176. [ČERVENÁ, Karolína (50%) - SABAYOVÁ, Mária (50%)]</p> <p>The study analyzes the collaborative economy as a form of efficient use of free capacity, identifies areas in which it is implemented, as well as new models of sharing and related technological innovations. It anticipates changes in the scale of values in society, new challenges of economic reality and environmental pressures. At the same time, it seeks answers to the question of what is key to 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 Board of the Academy of the Police Force in Bratislava determining the segmentation of outputs, this is a scientific study that has an objective significance in several countries not only in the same region, which is why the author dared to classify this output in category A +.</p>
3.	<p>AAB STIERANKA, Jozef - SABAYOVÁ, Mária - ŠIMONOVÁ, Jana Tax evasion and tax crime in the Slovak Republic / author Jozef Stieranka, author Mária Sabayová, author Jana Šimonová, reviewed by Jozef Králik, reviewed by Jaroslav Holomek, reviewed by Lucia Fecková. - 1st 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>In this scientific monograph, the author summarized the theoretical basis of tax evasion and tax crime in general on a global scale and then illustrated and interpreted the most important characteristics and extent of tax crime in the Slovak Republic using econometric outputs, taking into account the structure of the tax system. By processing the outputs of the Evidence-Statistical System of Crime, she introduced the readers to the structure of tax crime and its financial implications. The uniqueness of this output lies in a comprehensive approach to processing issues and information that is not standardly available to the public.</p> <p>According to the criteria of the Scientific Board of the Academy of the Police Force in Bratislava determining the segmentation of outputs, this is a scientific monograph that has an objective significance within the region, which is why the author dared to classify this output in category A</p>
4.	<p>AFC SABAYOVÁ, Mária Best practices in the field of taxation / author Mária Sabayová. In: KNOWCON 2020 [electronic document] : Knowledge on economics and management : conference proceedings / comp.Pavla Slavičková, comp.Jan Stoklasa. - Olomouc : Palacký University Olomouc, 2020. - ISBN 978-80-244-5798-7. - P.190-194. Full text: <a href="https://knowledgeconference.upol.cz/downloads/KNOWCON%202020%20-%20Conference%20proceedings.pdf">https://knowledgeconference.upol.cz/downloads/KNOWCON%202020%20-%20Conference%20proceedings.pdf</a> [SABAYOVÁ, Mária (100%)]</p> <p>The author presented applied research in which she participates and in the text pointed out the main causes of insufficient tax collection, emphasized the importance of proactivity in relation to risk management in tax collection and pointed out new trends in communication between taxpayers and tax administrators. It also indicated the importance of technical tools for the prevention of tax evasion and tax fraud abroad and in</p>

	<p>Slovakia. Inspired by the Australian tax administration and based on the applied, it 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 Board of the Academy of the Police Force in Bratislava determining the segmentation of outputs, this is a scientific monograph that has objective significance in several countries not only in the same region, which is why the author dared to classify this output in category A +.</p>
<b>VI.4 The most significant citations corresponding to the research/other outputs (maximum of five)</b>	
1.	<p>Tax evasion and tax crime in the Slovak Republic / author Jozef Stieranka, author Mária Sabayová, author Jana Šimonová, reviewed by Jozef Králik, reviewed by Jaroslav Holomek, reviewed by Lucia Fecková. - 1. vyd. - 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 / author Jozef Stieranka, author Mária Sabayová, author Jana Šimonová, reviewed by Jozef Králik, reviewed by Jaroslav Holomek, reviewed by Lucia Fecková. - 1. vyd. - Bratislava : Ing. Miroslav Mračko, EPOS, 2016. - 359 p.- ISBN 978-80-562-0147-3. Sign.: F 18776</p> <p>[1] 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 / author Mária Sabayová, reviewed by Jozef Haládik, reviewed by Milan Šmátrala, reviewed by Daniel Prouza. In: Detection of tax evasion and tax crime: a collection of scientific studies from a scientific conference held within the scientific research task "Detection of evasion and tax crime" registered at the Academy of the Police Force in Bratislava under No. 164: [10. 10. 2013, Bratislava]. - Plzeň: Published by 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 Legal discussions 2018 : International Scientific Conference on Law and Legal Sciences - Legal Discussions 2018 with the subtitle "New Phenomena and Law". Hradec Králové : Magnanimitas, 2018, p. 128.</p>
4.	<p>Public administration of EU member states as a part of regional policy / author Kristína Králiková, author Mária Sabayová, reviewed by Miroslava Szarková, reviewed by Milan Šmátrala. - 1st ed. - Bratislava : Academy of 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., JURÍŠ, F. Europe and European Law. 2nd amended and enlarged edition Brno : MSD, 2020, p. 77.</p>
<b>VI.4A The most significant citations corresponding to the research/other outputs over the last six years (maximum of five)</b>	
1.	<p>Tax evasion and tax crime in the Slovak Republic / author Jozef Stieranka, author Mária Sabayová, author Jana Šimonová, reviewed by Jozef Králik, reviewed by Jaroslav Holomek, reviewed by Lucia Fecková. - 1. vyd. - 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 / author Jozef Stieranka, author Mária Sabayová, author Jana Šimonová, reviewed by Jozef Králik, reviewed by Jaroslav Holomek, reviewed by Lucia Fecková. - 1. vyd. - Bratislava : Ing. Miroslav Mračko, EPOS, 2016. - 359 p.- ISBN 978-80-562-0147-3. Sign.: F 18776</p> <p>[1] 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 / author Mária Sabayová, reviewed by Jozef Haládik, reviewed by Milan Šmátrala, reviewed by Daniel Prouza. In: Detection of tax evasion and tax crime: a collection of scientific studies from a scientific conference held within the scientific research task "Detection of evasion and tax crime" registered at the Academy of the Police Force in Bratislava under No. 164: [10. 10. 2013, Bratislava]. - Plzeň: Published by 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 Legal discussions 2018 : International Scientific Conference on Law and Legal Sciences - Legal Discussions 2018 with the subtitle "New Phenomena and Law". Hradec Králové : Magnanimitas, 2018, p. 128.</p>
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	[3] FUNTA, R., GOLOVKO, L., JURIŠ, F. Europe and European Law. 2nd amended and enlarged edition Brno : MSD, 2020, p. 77.
<b>VI.5 Participation in conducting (leading) the most important research projects over the last six years (maximum of five)</b>	
1.	<p>"Trends in tax crime in the Slovak Republic and the possibilities of its elimination" (partial scientific task solved within the scientific research task "Detection of tax evasion and tax crime"), APZ, 2011 - 2017, international, responsible solver of a partial scientific task, VYSK 164/2011</p> <p>The project was focused on identifying the possibility of streamlining the detection and elimination of tax evasion and tax crime, in accordance with the concepts of the Ministry of Finance of the Slovak Republic in the fight against tax fraud from 2011, and with the intentions of Notification 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 to improve the fight against fiscal fraud. In connection with the defense of the project, three conferences were held on the given issue, a scientific copy was published and the outputs were presented at conferences and in proceedings.</p> <p>The most significant outputs:</p> <p>AAB STIERANKA, Jozef - SABAYOVÁ, Mária - ŠIMONOVÁ, Jana Tax evasion and tax crime in the Slovak Republic / author Jozef Stieranka, author Mária Sabayová, author Jana Šimonová, reviewed by Jozef Králik, reviewed by Jaroslav Holomek, reviewed by Lucia Fecková. - 1st 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 most significant citations:</p> <p>AAB STIERANKA, Jozef - SABAYOVÁ, Mária - ŠIMONOVÁ, Jana Tax evasion and tax crime in the Slovak Republic / author Jozef Stieranka, author Mária Sabayová, author Jana Šimonová, reviewed by Jozef Králik, reviewed by Jaroslav Holomek, reviewed by Lucia Fecková. - 1st 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>[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 / author Jozef Stieranka, author Mária Sabayová, author Jana Šimonová, reviewed by Jozef Králik, reviewed by Jaroslav Holomek, reviewed by Lucia Fecková. - 1st 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>[1] LIŠOŇ, M., VAŠKO, A. 2021. Constitution of police sciences in the Slovak Republic. In <i>Pravoprímenenie</i>, ISSN 2542-1514. 2021, Vol. 5, No. 3, p. 139. WOS.</p> <p>AAB STIERANKA, Jozef - SABAYOVÁ, Mária - ŠIMONOVÁ, Jana Tax evasion and tax crime in the Slovak Republic / author Jozef Stieranka, author Mária Sabayová, author Jana Šimonová, reviewed by Jozef Králik, reviewed by Jaroslav Holomek, reviewed by Lucia Fecková. - 1st 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>[3] PELC, V., PELC ML., V. 2017. <i>Proof of origin of property and tax offenses</i>. 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 / author Jozef Stieranka, author Mária Sabayová, author Jana Šimonová, reviewed by Jozef Králik, reviewed by Jaroslav Holomek, reviewed by Lucia Fecková. - 1st 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>

	[3] STRÉMY, T., HANGÁČOVÁ, N. 2017. <i>VAT Frauds (Carousel Frauds)</i> . Praha : Leges, 2017, p. 17, 21, 50 (2 cit.), 80 (2 cit.), 82, 84 (3 cit.), 89.
2.	<p>"Current Problems in the Public Administration of the Member States of the European Union" APZ, 2014 - 2017, domestic, responsible researcher, VYSK 236/2011</p> <p>The focus of the research was mainly on the differences in the public administration of individual member states of the European Union and their comparison in individual areas, especially in terms of regional policy, degree of convergence, in terms of the effectiveness of institutional change, etc. The results focused on naming current and potential problems and visions in a causal connection with the consolidation of public finances. The issue was presented at conferences and the outputs were reflected in teaching texts and the educational process.</p> <p>The most significant outputs:</p> <p>BCI KRÁLIKOVÁ, Kristína - SABAYOVÁ, Mária Public administration of EU member states as a part of regional policy / author Kristína Králiková, author Mária Sabayová, reviewed by Miroslava Szarková, reviewed by Milan Šmátrala. - 1st ed. - Bratislava: Academy of 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 citations:</p> <p>BCI KRÁLIKOVÁ, Kristína - SABAYOVÁ, Mária Public administration of EU member states as a part of regional policy / author Kristína Králiková, author Mária Sabayová, reviewed by Miroslava Szarková, reviewed by Milan Šmátrala. - 1st ed. - Bratislava: Academy of 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>[3] FUNTA, R., GOLOVKO, L., JURIS, F. 2020. <i>Europe and European law</i>. 2nd suppl. and exp. ed. Brno : MSD, 2020, p. 77.</p>
3.	<p>"Research of economic aspects of society with an impact on the credibility of the Police Force" (partial scientific task solved within the scientific research task "Theoretical basis for examining the credibility of the Police Force international, responsible solver of the partial scientific task, VYSK. 251/2020</p> <p>The scientific research task was focused on interdisciplinary research into the theoretical basis for examining the credibility of the Police Force. The task of the scientific research task was to analyze the theoretical basis for examining 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 Determinants of trust in the police / author Mária Sabayová. In: Credibility of the Police Force against the Background of Current Issues in Police Theory and Practice [print]: anthology of scientific works / ed. Dominika Dinušová, reviewed by Miroslav Lisoň, reviewed by Ľudovít Spuchľák. - 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 citations:</p> <p>AED SABAYOVÁ, Mária Determinants of trust in the police / author Mária Sabayová. In: Credibility of the Police Force against the Background of Current Issues in Police Theory and Practice [print]: anthology of scientific works / ed. Dominika Dinušová, reviewed by Miroslav Lisoň, reviewed by Ľudovít Spuchľák. - 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. General normative bases of police ethics and their importance in building the credibility of the Police Force. In: Police Theory and Practice: Journal of the Academy of the Police Force in Bratislava, ISSN 1335-1370. 2021, Vol. 29, No. 4, p. 10.</p>
4.	Research of advanced information technology tools and algorithms in the area of modern statistical methods,



	<p>econometric tools and models focusing on research and understanding the behavior of tax subjects. Applied research project. Industrial research project. Beset, spol. Ltd. and Infostat - Institute of Informatics and Statistics. 2018 -2021, guarantor for the accounting and tax page, Project registration number: 2018/14621: 1-26C0</p> <p>The research is focused on the possibilities of applying benchmarking in the Slovak economy, in order to determine the level of risk of the real entity in terms of possible tax evasion, assuming continuous publication of selected benchmarks for individual sectors of the economy in order to motivate economic operators to try to achieve similar parameters of economic activity, and to improve one's own tax discipline in a given sector of economic activity.</p> <p>The most significant outputs:</p> <p>Practical mobile and computer application TaxBench - <a href="https://taxbench.sk/">https://taxbench.sk/</a></p> <p>AFC      SABAYOVÁ, Mária Best practices in the field of taxation / author Mária Sabayová. In: KNOWCON 2020 [electronic document] : Knowledge on economics and management : conference proceedings / comp.Pavla Slavíčková, comp.Jan Stoklasa. - Olomouc : Palacký University Olomouc, 2020. - ISBN 978-80-244-5798-7. - P.190-194. Full text: <a href="https://knowledgeconference.upol.cz/downloads/KNOWCON%202020%20-%20Conference%20proceedings.pdf">https://knowledgeconference.upol.cz/downloads/KNOWCON%202020%20-%20Conference%20proceedings.pdf</a> [SABAYOVÁ, Mária (100%)]</p>
<b>VI.6 Participation in conducting (leading) the most important research projects (maximum of five)</b>	
1.	<p>"Trends in tax crime in the Slovak Republic and the possibilities of its elimination" (partial scientific task solved within the scientific research task "Detection of tax evasion and tax crime"), APZ, 2011 - 2017, international, responsible solver of a partial scientific task, VYSK 164/2011</p> <p>The project was focused on identifying the possibility of streamlining the detection and elimination of tax evasion and tax crime, in accordance with the concepts of the Ministry of Finance of the Slovak Republic in the fight against tax fraud from 2011, and with the intentions of Notification 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 to improve the fight against fiscal fraud. In connection with the defense of the project, three conferences were held on the given issue, a scientific copy was published and the outputs were presented at conferences and in proceedings.</p> <p>The most significant outputs:</p> <p>AAB      STIERANKA, Jozef - SABAYOVÁ, Mária - ŠIMONOVÁ, Jana Tax evasion and tax crime in the Slovak Republic / author Jozef Stieranka, author Mária Sabayová, author Jana Šimonová, reviewed by Jozef Králik, reviewed by Jaroslav Holomek, reviewed by Lucia Fecková. - 1st 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 most significant citations:</p> <p>AAB      STIERANKA, Jozef - SABAYOVÁ, Mária - ŠIMONOVÁ, Jana Tax evasion and tax crime in the Slovak Republic / author Jozef Stieranka, author Mária Sabayová, author Jana Šimonová, reviewed by Jozef Králik, reviewed by Jaroslav Holomek, reviewed by Lucia Fecková. - 1st 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>[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 / author Jozef Stieranka, author Mária Sabayová, author Jana Šimonová, reviewed by Jozef Králik, reviewed by Jaroslav Holomek, reviewed by Lucia Fecková. - 1st 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>[1] LIŠOŇ, M., VAŠKO, A. 2021. Constitution of police sciences in the Slovak Republic. In</p>

	<p><i>Pravoprimenenie</i>, ISSN 2542-1514. 2021, Vol. 5, No. 3, p. 139. WOS.</p> <p>AAB STIERANKA, Jozef - SABAYOVÁ, Mária - ŠIMONOVÁ, Jana Tax evasion and tax crime in the Slovak Republic / author Jozef Stieranka, author Mária Sabayová, author Jana Šimonová, reviewed by Jozef Králik, reviewed by Jaroslav Holomek, reviewed by Lucia Fecková. - 1st 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>[3] PELC, V., PELC ML., V. 2017. <i>Proof of origin of property and tax offenses</i>. 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 / author Jozef Stieranka, author Mária Sabayová, author Jana Šimonová, reviewed by Jozef Králik, reviewed by Jaroslav Holomek, reviewed by Lucia Fecková. - 1st 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>[3] STRÉMY, T., HANGÁČOVÁ, N. 2017. <i>VAT Frauds (Carousel Frauds)</i>. Praha : Leges, 2017, p. 17, 21, 50 (2 cit.), 80 (2 cit.), 82, 84 (3 cit.), 89.</p>
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4.	<p>"Research of advanced information technology tools and algorithms in the area of modern statistical methods, econometric tools and models focusing on research and understanding the behavior of tax subjects." Applied research project. Industrial research project. Beset, spol. Ltd. and Infostat - Institute of Informatics and Statistics. 2018 -2021, guarantor for the accounting and tax page, Project registration number: 2018/14621: 1-26C0</p> <p>The research is focused on the possibilities of applying benchmarking in the Slovak economy, in order to determine the level of risk of the real entity in terms of possible tax evasion, assuming continuous publication of selected benchmarks for individual sectors of the economy in order to motivate economic operators to try to achieve similar parameters of economic activity, and to improve one's own tax discipline in a given sector of economic activity.</p> <p>The most significant outputs: Practical mobile and computer application TaxBench - <a href="https://taxbench.sk/">https://taxbench.sk/</a></p> <p>AFC SABAYOVÁ, Mária Best practices in the field of taxation / author Mária Sabayová. In: KNOWCON 2020 [electronic document] : Knowledge on economics and management : conference proceedings / comp.Pavla Slavičková, comp.Jan Stoklasa. - Olomouc : Palacký University Olomouc, 2020. - ISBN 978-80-244-5798-7. - P.190-194. Full text: <a href="https://knowledgeconference.upol.cz/downloads/KNOWCON%202020%20-%20Conference%20proceedings.pdf">https://knowledgeconference.upol.cz/downloads/KNOWCON%202020%20-%20Conference%20proceedings.pdf</a> [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 Risk Assessment of Money Laundering and Terrorist Financing - Presidium of the Police of the Slovak Republic in cooperation with the World Bank	since 2015 to 2017
member	Editorial Board of the Institute of Informatics and Statistics	since 2016
member	National Expert Group on the Prevention and Combating of Money Laundering and Terrorist Financing set up within the inter-ministerial Expert Coordinating Body for the Fight against Crime	since 2020
member	Econometric society	since 2021

<b>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)</b>		
<b>VII.2a Activity, position</b>	<b>VII.2b Name of the institution/board</b>	<b>VII.2c Duration</b>
member	Academic Senate of the Academy of the Police Force in Bratislava	since 2018
member	National Risk Assessment of Money Laundering and Terrorist Financing - Presidium of the Police of the Slovak Republic in cooperation with the World Bank	since 2015 to 2017
member	Editorial Board of the Institute of Informatics and Statistics	since 2016
member	National Expert Group on the Prevention and Combating of Money Laundering and Terrorist Financing set up within the inter-ministerial Expert Coordinating Body for the Fight against Crime	since 2020
member	Econometric society	since 2021

<b>VIII. Overview of international mobilities and visits oriented on education and research/other activities in the respective field of study</b>			
<b>VIII.a Name of the institution</b>	<b>VIII.b Address of the institution</b>	<b>VIII.c Duration (indicate the duration of stay)</b>	<b>VIII.d Mobility scheme, employment contract, other (describe)</b>
Police Academy of the Czech Republic	Prague (Czech Republic)	15 – 19/4/2019	Host lecturer and study visit (Erasmus+)
Kantonspolizei St.Gallen	St. Gallen, Switzerland	27 – 31/8/2018	Study visit , MEPA
Police Academy of the Czech Republic	Prague (Czech Republic)	13 – 17/3/2017	Host lecturer and study visit (Erasmus+)
Police Academy of the Czech Republic	Prague (Czech Republic)	24 – 28/1/2014	Host lecturer and study visit (Erasmus)

<b>IX. Other relevant facts</b>
<b>IX.1 Characteristics of activities related to respective field of study</b>
She actively participates in the provision of teaching, the creation of study literature, the creation of subjects within the study field "Security Sciences". She regularly publishes and reviews publications at home and abroad, as well as economic analyzes of the Office of the Government of the Slovak Republic. She actively participates in domestic as well as 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 commissions.
<b>IX.2 Other activities</b>
She currently works as an assistant professor at the Department of Social Sciences of the Academy of the Police Force in Bratislava. She cooperates with the Police Academy of the Czech Republic in Prague and the Institute of International Relations in Prague, as well as with professional - police practice including international police cooperation activities. She leads students in student scientific and professional activities