



REVIEWER'S POSITION

on a dissertation work for obtaining the educational and scientific degree "doctor" in: field of higher education 3. Social, economic and legal sciences, professional direction 3.8. Economics, the scientific specialty "Economics and management (agriculture)"

Author of the dissertation: Yordanka Yordanova Mitseva, full-time doctoral student at the Department of Economics at the Agrarian University, Plovdiv

Dissertation topic: Evaluation of investments in agriculture: systemic relations and contextual influences on cost efficiency

The opinion was prepared by: Associate Professor Dr. Iskra Markova Nencheva - Ivanova, Trakia University, Stara Zagora, Scientific Region 3. Social, economic and legal sciences; in a professional direction: 3.8. Economics; in the scientific specialty of Economics and Management (agriculture) appointed as a member of the scientific jury by order No. RD16-1429/20.12.2024 the Rector of the Agrarian University, Plovdiv.

1. Relevance of the problem.

The relevance of the dissertation work is determined by the significant role of investments in fixed assets on the productivity and efficiency of agricultural production.

This study is focused on analyzing and validating the importance of systemic dependencies and contextual factors, such as regional differences and sectoral characteristics, in the assessment of investments in agriculture. The study aims to emphasize the need to develop practices for assessing investment effects by considering the systemic approach and analyzing regional differences and sectoral characteristics. As a result, there is a need for in-depth scientific research and development of methodologies for assessing and strategies for managing investments in agriculture.

The selected topic is dissertable and allows for reasoned conclusions, proposals and the formulation of contributing aspects. The topic has both theoretical and practical application.

The doctoral student sufficiently substantiates the relevance and significance of the scientific research, supporting her thesis with results from specific studies.

2. Purpose, tasks, hypotheses and research methods.

The purpose and objectives of the dissertation are related to the research thesis and are the basis of the well-composed structure and content of the dissertation. The tasks clearly define the directions in which the work is developed. They are correctly defined.

The research tools used, encompassing various methods and approaches, are appropriate for the purpose and objectives of the study, and have been applied correctly. The results of the study are presented through methods of tabular grouping and graphical data analysis. The scientific tools are appropriate for the specific issue and allow for reasoned conclusions to be drawn.

The research methods are appropriately selected. The adopted restrictive conditions refine the research framework.

The following research methods were used: methods of analysis, synthesis, induction and deduction, abstraction; statistical methods for descriptive and inferential analysis; methods for conceptual analytics to present the variables used and their relationships, as well as various quantitative methods.

The object and subject of the dissertation are clearly formulated, which implies the disclosure of good practices and solutions that would be useful for business.

The sources of information are contemporary. They are also supported by the author's own research.

3. Transparency and presentation of the obtained results.

The presentation of the dissertation work is presented in three chapters, a conclusion and used literature with a total volume of 216 standard pages. A good balance has been achieved between the chapters of the study in terms of their volumes, as well as their individual paragraphs, and in their entirety they represent an independently completed study. Each chapter ends with adequately summarized conclusions.

The analytical part is presented through 19 tables, 19 figures and 13 panels with graphs, and 25 equations. Through them, the doctoral student has correctly systematized and objectively presented the results of the dissertation research.

The language and style of the presentation in the dissertation work are at a good level. No repetitions and deviations are established in the presentation. The work is properly structured. There is a proportionality of its individual parts.

I believe that the doctoral student categorically presents her scientific positions, which makes it possible to outline the theoretical and practical contributions to the dissertation.

4. Discussion of the results and used literature.

The dissertation submitted for evaluation by doctoral student Yordanka Yordanova Mitseva on the topic "Evaluation of investments in agriculture: systemic relations and contextual influences on cost efficiency" is a logically connected, in-depth and wide-ranging scientific study,

The introduction contains all the necessary elements. The object and subject, research goal and tasks are correctly defined. The study is well balanced in terms of structure. The dissertation is properly constructed, which allows for the necessary logical sequence to study logistic models in the assessment of the effects of investments in FTA on the comparative cost efficiency in agriculture.

In the first chapter of the dissertation, the theoretical foundations of investments and investment evaluation are studied in detail, emphasizing the importance of terminological clarity in their conceptualization. The doctoral student presents various concepts of investments and their classification. The emphasis is on the benefits and challenges of investments in fixed assets in agriculture. Investment evaluation with its elements, concepts for a system and approaches to the assessment of investment effects is presented.

Chapter two examines the methodological framework for research on different approaches to assessing investment effects. The methodological framework is defined by quantitative and qualitative tools. The doctoral student has chosen an appropriate methodology and research tools that correspond to the complex nature of

the study. The source of the research data is indicated - the Agricultural Accounting Information System.

The third chapter analyzes the approaches and their implications for the integration of systemic relations in the evaluation practices and regulation of investments. The theoretical premises in the field of agrarian systemic relations are presented, explaining the results of the empirical data. The work contains specific results and empirical evidence that objectively reflect the real achievements of the conducted scientific research. The third chapter of the scientific research has a practical and applied aspect of the scientific research. The models developed in the dissertation work provide an opportunity for a comparative analysis of different concepts for evaluating investment effects. The systemic approaches in the developed models emphasize the need to integrate regional and sectoral specifics in the analysis. They expand knowledge about the impact of investments and improve the predictive capabilities of the evaluation models.

The dissertation work is developed on the basis of an in-depth study of a large volume of theoretical and practical research. The list of used literary sources lists a total of 194 sources. All sources are in Latin. The indicated literary sources are up-to-date and directly related to the topic of the dissertation work. Correctly, all citations and comments of the author are displayed in parentheses in the text, which facilitates references to the cited sources.

My general conclusion is that a dissertation is a comprehensive, completed, well-structured study with significant scientific and applied scientific results on a current and significant problem, which shows that the doctoral student is capable of independently conducting scientific research.

5. Contributions of the dissertation work.

I accept the main results and contributions formulated by doctoral student Yordanka Mitseva, contained in the dissertation work. The contributions in the dissertation work can be divided into scientific and scientifically applied. I accept the contributions as real, reliable and proven in the course of the dissertation research.

6. Critical notes and Questions.

Regarding the dissertation work, I have no significant critical remarks or recommendations.

I would recommend that the doctoral student continue her scientific research in the field of investments and their regulation in the agricultural sector. After further deepening and expanding the research on the topic, the work should be published in the form of a monograph in order to reach a wider circle of interested experts and readers in our country.

My other recommendation is that all original data obtained from the analysis should be formatted into articles and published in reputable Bulgarian and foreign scientific publications, so that her scientific output can be evaluated by a wider circle of specialists.

7. Published articles and citations.

There are 2 publications related to the dissertation work in English, stand-alone, one of which is in print.

The presented abstract, in a volume of 32 pages, presents the complete and

accurate content of the dissertation work. The abstract is submitted in a synthesized form that meets the requirements. It is written in a clear, comprehensible and scientifically sound style, reflecting the main points of the dissertation and giving a clear idea of what the PhD student has achieved.

The abstract contains the necessary logical sequence. It includes the general characteristics of the development, structure and content, a brief presentation of the dissertation, main conclusions and recommendations, contributions and publications on the topic.

A reference for citations is not presented.

CONCLUSION:

Based on the different research methods learned and applied by the doctoral student, the correctly conducted experiments, the generalizations and conclusions made, I consider that the presented dissertation meets the requirements of the ZRASRB and the Regulations of the Agrarian University for its application, which gives me reason to evaluate it POSITIVE.

I would like to propose to the honorable Scientific Jury to also vote positively and award Yordanka Yordanova Mitseva the educational and scientific degree "doctor" in the scientific specialty "Economics and Management (Agriculture)".

Date: 09.02.2025 г.
Stara Zagora

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