

REVIEW



Regarding the competition for the academic position of "**professor**" in the professional field 3.8. "Economics", scientific specialty "Accounting, control and analysis of business activity", announced in the State Gazette, issue 99 of November 21, 2025, with the sole candidate **Assoc. Prof. Vanya Krasteva Georgieva, PhD** from the Agricultural University - Plovdiv

Reviewer: Prof. Biser Yordanov Krastev, PhD, University of Agribusiness and Rural Development - Plovdiv, field of higher education 3. Social, economic and legal sciences, professional field 3.8. Economics, scientific specialty "Finance, monetary circulation, credit and insurance", appointed as a member of the scientific jury by order No. RD 16-130/26.01.2026 of the Rector of the Agricultural University - Plovdiv.

1. Biographical data about the candidate

Assoc. Prof. Vanya Krasteva Georgieva, PhD, was born on 07.11.1974 in the town of Elhovo. In 1992 she graduated from the Economical High School in the town of Yambol, and in 1997 she completed her higher education at the "Dimitar A. Tsenov" Academy of Economics - Svishtov, where she obtained a master's degree in the specialty "Accounting and Control", specialization "Organization of Reporting in Commercial Companies". On 24.07.2014, she successfully defended her dissertation work on the topic "Reporting and Calculative Aspects of Services from the Machine and Tractor Park in Agriculture" and obtained a PhD in the scientific specialty "Accounting, Control and Analysis of Business Activity (Accounting)" at the same higher education institution.

Since December 1, 1999, she has been working as an assistant professor at the Faculty of Economics at the Agricultural University - Plovdiv. In 2006, she held the academic position of "chief assistant", and since July 13, 2016, she has been appointed as an "associate professor" at the same university. She began her professional activity as an accountant at "HES" AD - Yambol, and from December 1998 to November 1999, she held the position of "chief accountant" at "Profil M" OOD - Yambol.

2. General description of the materials presented

In the competition for "professor" Assoc. Prof. Vanya Georgieva, PhD, participated with a total output of **28 papers**, grouped as follows:

1. Habilitation work (monograph) – 1 issue;
2. Scientific publications in refereed and indexed journals in Scopus – 10 issues;
3. Scientific publications in refereed and indexed journals in Web of Science – 8 issues;
4. Scientific publications in non-refereed editions with scientific reviewing or in

edited collective volumes – 6 issues;

5. Published textbooks and teaching aids - 3 issues.

The monograph, textbook, and teaching aids are published in Bulgarian. Of the remaining scientific publications, 4 are published in Bulgarian and 20 are in English. The candidate for the academic position of "professor" is an independent author of the monograph and 1 university textbook, as well as 7 other scientific publications. She has published 19 scientific publications in co-authorship. It is very impressive that in 9 of the co-authored publications, the participant in the competition is the first author, in 8 of them, she is the second author and in the remaining 2, the third author.

The quantity and quality of the scientific production of Assoc. Prof. Vanya Georgieva, PhD, fully complies with the minimum national requirements for holding the academic position of "professor". I did not find plagiarism in the scientific publications submitted by her. The requirements of Chapter Three, Section IV of the Regulations for the Implementation of the Law on the Development of the Academic Staff at the Agricultural University - Plovdiv have been fully complied. The participant in the competition has submitted a certificate-declaration, from which it is evident that it exceeds three times the minimum national requirements under Art. 2b, para. 2 and 3 of the Law on the Development of Academic Staff in the Republic of Bulgaria for professional field 3.8. Economics. With a minimum required score of 550 points, she scored a total of 1746.66 points (50 points under group of indicators "A" due to a successfully defended PhD thesis, 100 points under group of indicators "B" due to the presented habilitation work, 391.66 points from other publications under group of indicators "D", 1065 points from citations under group of indicators "E" and 140 points under group of indicators "E").

3. Scientific research activity of the candidate

The main areas of scientific research activity of Assoc. Prof. Vanya Georgieva, PhD, are the following:

- Theoretical and methodological aspects of accounting for environmental costs in the corporate sector;
- Peculiarities of taxation in the agricultural sector;
- Waste management problems;
- Farm economics;
- Analysis of policies to reduce carbon emissions;
- Application of regression and correlation analysis methods in the study of various economic dependencies;
- Accounting for wages and insurance contributions.

Assoc. Prof. Vanya Georgieva, PhD, has worked on the following scientific projects:

- "Sustainable Financial Models for Ecologic Agriculture" - as a project manager;
- "Economic Instruments for a Circular Economy in Rural Areas: Synergy Between Agriculture, Tourism and Green Tax Policies" - as a participant.

It can be summarized that the scientific research activity of the candidate for the academic position of "professor" is successful. She has participated in various scientific

conferences, at which she has presented her own author's reports. Her qualities as a scientist are also evidenced by the reviews of scientific articles published in 9 national and international publications, refereed and indexed in world-renowned databases of scientific information.

4. Teaching activities of the candidate

The certificate of the candidate's academic workload establishes that during the last five academic years, she had a total of 3751.7 hours of classroom and extracurricular employment in lectures and exercises for students studying in the bachelor's and master's degree programs. The total number of developed curricula and lecture courses is 15, of which 5 are in the bachelor's degree programs and 10 are in the master's degree programs. Assoc. Prof. Vanya Georgieva, PhD, is a key lecturer in the master's program "Financial Management and Accounting". In it, she leads the disciplines "Accounting Theory", "Corporate Accounting", "Accounting Policy and Financial Statements", "Accounting Information Systems" and "Social and Health Insurance". She has been the scientific supervisor of three successfully defended doctoral students, as well as 56 graduates. In this sense, her role in the successful training of students and doctoral students is extremely significant.

The teaching experience of the participant in the competition, acquired at the Agricultural University - Plovdiv as of December 31, 2025, is 26 years and 1 month.

5. Significance of the results obtained

The candidate for the academic position of "professor" has submitted a list of citations of her publications by other authors. The total number of citations is 90, of which 29 were made by Bulgarian authors and 61 by foreign authors. One of the publications was cited 23 times, two were cited 5 times each, two others were cited 4 times each, two were cited 3 times each, two were cited 2 times each, and 4 publications were cited 1 time each in scientific publications referenced and indexed in world-renowned databases. One of the publications was cited 3 times, another 2 times and 6 publications 1 time each in monographs and collective volumes with scientific review. Another of them was cited 8 times, one 3 times, 2 twice, and 7 publications were cited 1 time each in non-refereed journals with scientific review.

It should be noted that 18 of the candidate's scientific publications have been published in 8 prestigious journals indexed in Scopus and Web of Science. She is a member of two professional organizations - the Institute of Professional Accountants in Bulgaria and the Association of Accountants and Accounting Firms in Bulgaria.

6. Significance of contributions to science and practice

In the reference for the scientific contributions in the scientific publications and works of the candidate participating in the competition, they are separated into contributions arising from the monograph and contributions arising from other scientific publications. On the other hand, the scientific contributions of the candidate for the academic position of "professor" can be separated into three main groups: scientific-theoretical,

methodological, and scientific-applied.

The following can be included in **the scientific-theoretical contributions**:

1. A thorough literature review of existing definitions, classifications, and methods for assessing environmental costs has been carried out;
2. A conceptual distinction between environmental and traditional business costs has been made, clarifying the theoretical grounds for separate analytical tracking of environmental costs and introducing an accounting logic that takes into account the time horizon, risk, and the relationship between environmental actions and financial results;
3. A multi-level classification of environmental costs is proposed, developed as a theoretical model that groups them according to several criteria: by activity, by economic element and by environmental area;
4. An in-depth analysis of international environmental reporting standards and frameworks is presented, assessing their advantages and limitations;
5. The need to consider environmental taxes as a source of environmentally related costs with an impact on the cost price, financial result and management analysis of enterprises is justified, which requires more precise analytical reporting and control of tax payments;
6. Specific policies for sustainable waste management have been developed, adapted to the socio-economic context, thus supporting more realistic budgeting and management analysis of costs on the ground;
7. Clear quantitative relationships between the amount of environmental investment, economic growth and the level of emissions within the EU have been identified, demonstrating the importance of environmental costs as a factor in limiting emissions;
8. The accounting of the various forms of financing in the activities of industry organizations has been studied, highlighting specific features in the accounting of business and non-business activities;
9. A causal relationship between the characteristics of the agricultural sector and the need to implement a simplified tax regime for farmers has been revealed, and opportunities for optimizing tax treatment and reducing the administrative burden through simplified regimes have been outlined;
10. A scientifically based algorithm for the formation and analysis of labor remuneration is presented, which allows for more accurate measurement, comparability and analysis of labor costs in agricultural farms.

The main **methodological contributions** of the candidate are the following:

1. An integrated research approach was applied, combining theoretical analysis and synthesis of scientific literature, a comparative and critical review of standards and regulatory frameworks, a historical method, and a generalizing interpretation of concepts and practices;
2. Placing environmental costs in the context of broader concepts of corporate accountability (including integrated reporting), which allows them to be analyzed

in both financial and non-financial aspects;

3. A comprehensive methodology for researching and evaluating the effectiveness of tax subsidies has been developed, based on an inductive and deductive approach, as well as comparative analysis, and a framework has been created for the systematic comparison of alternative support policies;
4. A methodology to study the relationship between economic indicators and municipal waste has been developed, based on multiple regression analysis, which allows for quantitative measurement of the influence of socio-economic factors on waste generated;
5. A comprehensive methodology, including correlation and regression analysis to assess the impact of environmental costs and economic growth on emissions, has been developed, which provides a quantitative basis for the analysis of green growth in the EU;
6. A complex methodological approach, including panel regression with fixed effects and multiple regression analysis to assess the impact of owned and leased land on profitability, has been developed, providing a methodological basis for a comparable quantitative measurement of the effects;
7. A methodology for analyzing the effectiveness of the different bases for charging the municipal waste fee has been formulated, which allows for a quantitative and comparative assessment of the results.

Scientific-applied contributions can be divided into the following areas:

1. The development of internal rules for reporting classification and management monitoring of ecological costs is proposed, which increases their transparency and manageability;
2. Recommendations have been proposed to eliminate reduced VAT rates and introduce a specific tax based on environmental criteria, as a tool for a more targeted impact on consumption;
3. Good European practices for separate collection, recycling and composting are outlined, aimed at reducing landfill costs and increasing the efficiency of the system;
4. Solutions for strategic financial planning of farms are presented, including in relation to land structure and profitability;
5. It has been established that there is a nonlinear relationship between the economic size of agricultural farms and their achieved financial results, which is important for the financial and accounting analysis of sustainability in different size groups;
6. Guidelines for improving tax policy towards legal entities in agriculture are formulated;
7. The significant role of subsidies in increasing the income of Bulgarian agricultural holdings is proven, and their impact on the financial results and sustainability of the farms is shown.

The indicated contributions and scientific achievements are the personal work of the

candidate. Through them, she contributes to the development of accounting theory and practice in the country and abroad.

7. Critical remarks and recommendations

I have no critical remarks about the candidate. I recommend that she continue to promote her research in her chosen scientific field in the future by increasing her participation in national and international scientific forums and continuing to publish some of her works in refereed and indexed publications included in world-renowned databases of scientific information, such as Scopus, Web of Science, etc.

8. Personal impressions and opinion of the reviewer

I do not know the candidate personally, but from the materials presented by Assoc. Prof. Vanya Georgieva, PhD, for the competition, I was left with excellent impressions of her professional, teaching and research activities.

9. Conclusion

Based on the analysis of the teaching, scientific and applied-scientific activities of Assoc. Prof. Vanya Georgieva, PhD, I believe that she fully meets the requirements of the Law on the Development of the Academic Staff in the Republic of Bulgaria, the Regulations of its Implementation and the Regulations on the Implementation of the Law on the Development of the Academic Staff of the Agricultural University.

Considering the above, I give my **positive assessment of the participant in the competition**, and I propose to the members of the esteemed scientific jury to vote **for occupying the academic position of "professor" by Assoc. Prof. Vanya Krasteva Georgieva, PhD**, in the field of higher education 3. Social, economic and legal sciences, professional field 3.8. Economics, scientific specialty " Accounting, control and analysis of economic activity ". I recommend that the Faculty Council of the Faculty of Economics at the Agricultural University elect Assoc. Prof. Vanya Krasteva Georgieva, PhD as a "professor" for the needs of the Department of Economics.

Date: 12.02.2026.

Plovdiv

Reviewer:

(Prof. Biser Krastev, PhD)