

OPINION



Regarding: COMPETITION FOR "PROFESSOR"

Scientific field 3. Social, economic and legal sciences; in professional field: 3.8. Economics; in scientific specialty: "Finance, money circulation, credit and insurance" at the Agricultural University - Plovdiv, announced in the State Gazette No. 99 of 21.11.2025, with candidate Associate Professor Doctor Nadezhda Georgieva Blagoeva

From: ASSOC. PROF. DR. NIKOLAY PENEV IVANOV

Scientific field 3. Social, economic and legal sciences; in professional field: 3.8. Economics; scientific specialty: "Accounting, control and analysis of business activity"; from the Department of Economics, Agricultural University - Plovdiv; appointed according to Order No. RD16-131/26.01.2026 of the Rector of the Agricultural University - Plovdiv as a member of the scientific jury

1. Brief presentation of the candidate.

In the competition for the academic position of "professor", the only participant is Associate Professor, Doctor of Economics Nadezhda Georgieva Blagoeva, scientific specialty "Finance, Money Circulation, Credit and Insurance", necessary for the needs of the "Faculty of Economics" at the Agricultural University– Plovdiv.

Nadezhda Georgieva Blagoeva graduated consistently and successfully from a High School with teaching of foreign languages in the city of Plovdiv and the University of National and World Economy – Sofia. In 2011, she acquired the "Doctor of Economics", and from 2013 to the present day she has been an Associate Professor of Finance at the Agricultural University – Plovdiv. The candidate has gained administrative experience as a head of department and deputy dean of the Faculty of Economics. Assoc. Prof. Blagoeva's total work experience at the Agricultural University is over 26 years.

From the initial reading of the evaluated documents, the activity of the candidate for the academic position of professor, in terms of her educational, teaching and scientific activity, makes a good impression. Fluency in Russian and English is a prerequisite for publications in highly regarded foreign publications.

2. General description of the scientific output.

In the competition for the academic position of "professor", Associate Professor Doctor Nadezhda Blagoeva presented a total output of fifty-seven works, of which thirty-five are related to the acquisition of the academic position of "associate professor", and one to the acquisition of the "doctor" and are outside those subject to review in this review. The remaining twenty-one works will be evaluated in this opinion.

The submitted scientific and educational output is grouped as follows:

- publication related to the doctoral dissertation - one issue, which is not subject to review;
- publications related to the competition for associate professor - thirty-five issues, which are not subject to evaluation;
- monographic work – one issue;
- publications in the databases "Scopus", "Web of Science" and other scientific databases that are reviewed and referenced – eighteen issues;
- study guides – one issue;

- textbooks – one issue.

3. Teaching activity.

From the official note issued by the Agricultural University - Plovdiv, regarding the workload of Associate Professor Dr. Nadezhda Blagoeva, it is evident that for the last 5 academic years she has performed a total of 3738 teaching hours, classroom work from lectures and exercises. The candidate had an average annual workload during the period of about 748 hours, considering the plan for the unfinished 2025/2026 academic year.

Under the expert scientific guidance of Associate Professor Dr. Blagoeva, a total of 44 graduates have successfully developed and defended their thesis - 7 students from the Bachelor's and 37 students from the Master's degree, as these are the graduates of the candidate after acquiring the academic position of Associate Professor.

In the Doctoral Program, the candidate is successful with three doctoral students who have defended their thesis, while at the same time there are two who are continuing their studies.

The independent textbook and teaching aid submitted for participation in the competition by Associate Professor Dr. Nadezhda Blagoeva contributes to improving the methodology for conducting classes in higher education, with regard to financial disciplines.

4. Scientific research activity.

The main area of Assoc. Prof. Blagoeva's publications is in the scientific specialty of the announced competition, namely "Finance, money circulation, credit and insurance". The total number of scientific publications in the thematic area of the competition is over 60%, and it can be confidently stated that the main area of specialization in the scientific activity of Assoc. Prof. Dr. Blagoeva is the area of the competition.

77 citations are attached, and it can be assumed that there are other cases of citation for which the candidate has no information.

The candidate has actively participated in two scientific research projects, with internal funding for the Agricultural University.

The main contributions found in the works of Assoc. Prof. Dr. Nadezhda Blagoeva can be summarized in the following points:

- Analyses of financial and tax mechanisms as a tool for economic development and sustainable resource management have been carried out, with particular attention to local public finances, environmental policies and agriculture.

- The candidate's research contributes to expanding scientific knowledge about the role of environmental taxes as a tool for the "green" transformation of the economy and for the approximation of Bulgarian tax practice with European policies, as well as environmental taxation, which combines theoretical analysis, normative assessment and empirical conclusions. Results have been achieved within the framework of scientific research activities that contribute to the development of theory and practice in the field of finance, economic analysis, agrarian economics and environmental policies.

- An in-depth analysis of the nature, classification and role of environmental taxes in the context of sustainable development and the circular economy has been carried out, with an emphasis on the integrated approach between economic and environmental effects.

- The effect of environmental taxes on socio-economic indicators has been analyzed by calculating the implicit tax rate on energy, which allows a comparison of Bulgaria with EU Member States.

- Specific recommendations have been formulated for harmonizing environmental taxation in Bulgaria with European requirements, by improving the regulatory framework and administrative procedures.

- A model for adaptive institutional change in waste management has been developed, including the interaction between formal and informal institutions.
- The effectiveness of waste separation systems has been analyzed as a prerequisite for reducing the ecological footprint. Indicators for measuring institutional efficiency in waste management have been developed.

5. Remarks and recommendations.

Given the future development of Associate Professor Nadezhda Blagoeva, I would like to make a recommendation that is related to increasing her participation in research projects.

6. Conclusion.

Based on the analysis of the candidate's pedagogical, scientific and scientific-applied activities, I believe that Associate Professor, Doctor of Economics Nadezhda Georgieva Blagoeva is a well-established scientist and university lecturer with scientific achievements and authority in the scientific community.

The scientific works of Associate Professor Dr. Nadezhda Georgieva Blagoeva undoubtedly have sufficient contributions - theoretical and practical. The documents and materials submitted for review fully comply with the Regulations of the Agricultural University for its application.

After a thorough review of the materials and scientific papers for the competition and their review, I fully and objectively give a positive assessment and recommend to the Scientific Jury to propose to the Faculty Council of the Faculty of Economics at the Agricultural University for the election of Associate Professor Dr. Nadezhda Georgieva Blagoeva to the academic position of "professor" in the field of higher education 3. "Social, economic and legal sciences", professional field 3.8 "Economics", scientific specialty "Finance, monetary circulation, credit and insurance".

26.02.2026

PREPARED BY

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(Assoc. Prof. Nikolay Penev, PhD)