



OPINION

regarding the competition for the academic position of “Professor” in the scientific speciality Accounting, Control and Analysis of Business Activities, announced in State Gazette No. 99 of 21.11.2025, with candidate Assoc. Prof. Vanya Krasteva Georgieva, PhD

by Assoc. Prof. Elena Georgieva Georgieva, PhD, Paisii Hilendarski University of Plovdiv, appointed pursuant to Order No. RD 16-130/26.01.2026 of the Rector of the Agricultural University - Plovdiv as a member of the Scientific Jury

1. Brief presentation of the candidate.

Assoc. Prof. Vanya Krasteva Georgieva, PhD, is a graduate of the D. A. Tsenov Academy of Economics in Svishtov, where she obtained a Master’s degree in 1997 and the educational and scientific degree “Doctor” in 2014 in the Department of Accounting. From 1999 to the present, she has been a member of the academic staff of the Faculty of Economics at the Agricultural University - Plovdiv. She was habilitated in 2016 and continues her research in the field of the agrarian sector. Assoc. Prof. Georgieva enjoys high authority among her colleagues and the student community.

2. General description of the scientific output.

In the competition for “Professor”, Assoc. Prof. Vanya Georgieva, PhD, participates with a total of 28 works, grouped as follows:

Scientific publications in the speciality - 25, of which:

- Publications related to the doctoral dissertation - 3, which are not subject to review;
- Publications with impact factor - 4;
- Publications in peer-reviewed and indexed scientific journals - 18;
- Publications in conference proceedings - 3;

The personal contribution of Assoc. Prof. Vanya Georgieva, PhD, in the indicated 25 works is illustrated by the fact that 8 are single-authored, in 8 she is the first author, in 7 the second author, and in the remaining 2 she is the third or subsequent author.

Textbooks - 1.

Teaching manuals - 2.

A total of 28 works are subject to analysis for the preparation of this opinion.

3. Teaching activity.

Assoc. Prof. Vanya Georgieva, PhD, has 26 years of teaching experience. During this period, she has established herself as a leading lecturer in the field of accounting science. She is the author of courses in Bachelor's and Master's programmes in professional fields 3.8 Economics and 3.9 Tourism. She adapts the teaching content to the needs of students in agronomy specialities.

Teaching load of the candidate.

Assoc. Prof. Vanya Georgieva, PhD, delivers lectures and seminars in the following disciplines: Theory of Accounting, Accounting of the Enterprise, Accounting of the Tourism Enterprise, Accounting of the Agrarian Enterprise, Management Accounting, Administrative Services of the Agricultural Enterprise, Administrative Services of the Tourism Enterprise, Accounting Policies and Financial Statements, Accounting Information Systems.

Her teaching activity is complemented by the supervision of 56 successfully defended graduates, including 5 in Bachelor's programmes.

Published teaching materials.

Assoc. Prof. Vanya Georgieva, PhD, is the author of the textbook "Fundamentals of Accounting" and first author of a teaching aid serving as a supplement and illustration to the textbook with practical case studies.

Developed curricula.

Assoc. Prof. Vanya Georgieva, PhD, is the author of curricula for the following disciplines: Accounting of the Tourism Enterprise, Accounting of the Agrarian Enterprise, Management Accounting, Administrative Services of the Agricultural Enterprise, Administrative Services of the Tourism Enterprise, Accounting Policies and Financial Statements, Accounting Information Systems.

4. Research activity.

The research activity of Assoc. Prof. Vanya Georgieva, PhD, is focused on issues of the agrarian sector arising from the financing model of agricultural holdings, the requirements of European legislation in the field of ecology, and the tax system.

Citations and referencing of the scientific output.

Assoc. Prof. Vanya Georgieva, PhD, has established herself as a prominent researcher, which is confirmed by the observed citations of publications of which she is author or co-

author. In internationally indexed databases, a total of 55 citations of 13 scientific publications have been registered. In monographs and collective volumes, there are 13 citations based on 10 scientific works. In the group of non-indexed peer-reviewed publications, there are 22 citations based on 11 scientific publications.

The works of Assoc. Prof. Vanya Georgieva, PhD, are recognised by the scientific community and place her among the leading researchers in the financial and accounting system of the agrarian sector.

Participation in research projects.

Assoc. Prof. Vanya Georgieva, PhD, is the leader of one project and a participant in another at the Centre for Research, Innovation, and Technology Transfer and Intellectual Property Protection of the Agricultural University - Plovdiv.

5. Remarks and recommendations.

The scientific and teaching activity of Assoc. Prof. Vanya Georgieva, PhD, is undoubtedly rich and marked by numerous achievements. Participation in international projects is only one additional element of her attained successes.

6. Conclusion.

Based on the analysis of the pedagogical, scientific, and applied research activity of the candidate, I consider that Assoc. Prof. Vanya Krasteva Georgieva, PhD, meets the requirements of the Academic Staff Development Act in the Republic of Bulgaria, its Implementing Regulations, and the Rules of the Agricultural University for their application. The scientific output submitted for analysis and the stated contributions exceed the national requirements for acquiring the academic position "Professor". Her teaching activity is characterised by a substantial scope and breadth of knowledge presented, which is a criterion for high professionalism.

All this gives me grounds to assess her overall activity **POSITIVELY**.

I therefore allow myself to propose that the esteemed Scientific Jury also vote positively and that the Faculty Council of the Faculty of Economics at the Agricultural University - Plovdiv elect Assoc. Prof. Vanya Krasteva Georgieva, PhD, to the academic position of "Professor" in the scientific speciality Accounting, Control and Analysis of Business Activities.

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Plovdiv

PREPARED BY:

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