



## OPINION

### **Regarding:** COMPETITION FOR "PROFESSOR"

*Scientific field 3. Social, economic and legal sciences; in professional field: 3.8. Economics; in scientific specialty: "Accounting, control and analysis of economic activity" at the Agricultural University - Plovdiv, announced in the State Gazette No. 99 of 21.11.2025, with candidate associate professor doctor Vanya Krasteva Georgieva*

### **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 economic activity"; from the Department of Economics, Agricultural University - Plovdiv; appointed according to Order No. RD16-130/26.01.2026 of the Rector of the Agricultural University - Plovdiv as a member of the scientific jury*

### **1. Brief presentation of the candidate.**

In the competition for the academic position of "professor", the only participant is Associate Professor, Doctor of Economics Vanya Krasteva Georgieva, scientific specialty "Accounting, Control and Analysis of Business Activity", necessary for the needs of the "Faculty of Economics" at the Agricultural University - Plovdiv.

Vanya Krasteva Georgieva successfully graduated from the Vocational High School of Economics, specialty "Accounting and Control", in 1992, and in the same year continued her education at the "D. A. Tsenov" University of Applied Sciences - Svishtov, where in 1997 she acquired the educational and qualification degree "Master" in the specialty "Accounting and Control" (Diploma No. 29257/1998). In 1999, she started her teaching career at the Agricultural University, where she successively held the positions of assistant professor (1999 – 2002), senior assistant professor (2002 – 2006) and chief assistant professor (2006 – 2016). The desire for professional development led the candidate in 2012 to return to the D. A. Tsenov Academic University – Svishtov, in the Department of Accounting, where she successfully developed and defended her dissertation, acquiring the educational and scientific degree of Doctor of Economics, in the scientific specialty: "Accounting, Control and Analysis of Business Activity" (Diploma No. 2014016/2014). From 2016 to the present, she holds the academic position of associate professor (Diploma No. D048/2016) in the same professional field.

*The consistency and activity of the candidate for the professor academic position in terms of her educational, teaching and scientific activities is impressive.*

### **2. General description of the scientific production.**

In the competition for the academic position of "professor", Associate Professor Doctor Vanya Georgieva presents a total production of sixty works, of which twenty-nine are related to the acquisition of the academic position of "associate professor", and three to the acquisition of the ONS "doctor" and are outside those subject to review in this review. The remaining twenty-eight works will be evaluated in this opinion.

The submitted scientific and educational production is grouped as follows:

- *publications related to the doctoral dissertation - three issues, which are not subject to review;*

- *publications related to the competition for associate professor - twenty-nine issues, which are not subject to evaluation;*
- *monographic work - one issue;*
- *publications in the "Scopus" and "Web of Science" databases - eighteen issues;*
- *publications in other scientific databases that are reviewed and referenced - six issues;*
- *study guides - two issues;*
- *textbooks - one issue.*

### **3. Teaching activity.**

From the official note issued by the Agricultural University - Plovdiv, regarding the workload of Associate Professor Dr. Vanya Georgieva, it is evident that for the last 5 academic years she has performed a total of 3751 teaching hours, classroom work from lectures and exercises. The candidate had an average annual workload during the period, which is expected to be around 750 hours, given the plan for the unfinished 2025/2026 academic year.

Under the expert scientific guidance of Associate Professor Dr. Vanya Georgieva, a total of 56 graduates have successfully developed and defended their thesis - 5 students from the Bachelor's Degree Program and 51 students from the Master's Degree Program, as these are graduates after acquiring the academic position of Associate Professor. In the Doctor's Degree Program, the candidate has achieved success with three doctoral students defending their thesis.

With the submission of a separate textbook and two study guides (co-authored) by Associate Professor Dr. Vanya Georgieva for participation in the competition, they contribute to improving the methodology for conducting classes in higher education, with regard to accounting and control disciplines.

### **4. Scientific research.**

The main area of publications of Assoc. Prof. Dr. Vanya Georgieva is in the scientific specialty of the announced competition, namely "Accounting, control and analysis of business activity".

Out of a total of 28 publications under this competition, 10 are independent publications, in 8 publications the candidate is the first author, and in the remaining 10 publications she is the second and subsequent author. She has published many of her materials in foreign publications, in English.

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. Vanya Georgieva is the area of "Accounting, control and analysis of business activity".

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

Associate Professor Vanya Georgieva has actively participated in two research projects, with internal funding for the Agrarian University.

The main impressive contributions found in the works of Assoc. Prof. Dr. Vanya Georgieva can be summarized in the following points:

- The monographic work provides a thorough, systematized literature review of existing definitions, classifications and methods for assessing environmental costs, and 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. The scientific contribution here is that a systematized basis is formed for the selection of assessment approaches depending on the nature of the cost and the objectives

of reporting, which is directly relevant for the development of accounting theory regarding the measurement of environmental effects and costs. The analytical tools of accounting are expanded to topics that are traditionally considered outside of financial statements, but directly affect the assessment of the sustainability and risk of enterprises.

- Results have been achieved within the framework of scientific research activities that contribute to the development of theory and practice in the field of accounting, economic analysis, agrarian economics and environmental policies.

- 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.

- A clear connection has been drawn between the choice of a fair tax base for the fee and subsequent changes in taxpayer behavior, which allows for an assessment of the effectiveness of the tool through measurable results (reduced amounts of waste, increased separate collection, cost optimization).

- It has been established that there is a nonlinear relationship between the economic size of agricultural holdings and their achieved financial results, which is important for the financial and accounting analysis of sustainability in different size groups.

#### **5. Notes and recommendations.**

Given the future development of Associate Professor Vanya Georgieva, I would like to make one recommendation. Bulgarian accounting theory needs more fundamental theoretical scientific research, such as can be expected from the candidate in the future.

#### **6. Conclusion.**

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

The scientific works of Associate Professor Dr. Vanya Krasteva Georgieva undoubtedly have sufficient contributions - theoretical and practical. The documents and materials submitted for review fully comply with the Regulations of the Agrarian 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 Agrarian University for the election of Associate Professor Dr. Vanya Krasteva Georgieva for the academic position of "professor" in the field of higher education 3. Social, economic and legal sciences, professional field 3.8 Economics, scientific specialty "Accounting, control and analysis of business activity".

25.02.2026

PREPARED BY

OPINION:.....

(Assoc. Prof. Nikolay Penev, PhD)