

## OPINION

regarding the competition 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 “Finance, Monetary Circulation, Credit and Insurance”, announced in the State Gazette, issue 99 of 21.11.2025, with candidate Assoc. Prof. Nadezhda Georgieva Blagoeva, PhD, Agricultural University – Plovdiv, Department of Economics.

by Assoc. Prof. Radosveta Yordanova Krasteva-Hristova, PhD, D. A. Tsenov Academy of Economics – Svishtov, Department of Accounting, field of higher education: 3. Social, Economic and Legal Sciences; professional field: 3.8 Economics; scientific specialty “Accounting, Control and Analysis of Business Activity (Accounting),” appointed member of the Scientific Jury by Order No. RD-16-131/26.01.2026 of the Rector of the Agricultural University.

### 1. Brief Presentation of the Candidate

Assoc. Prof. Dr. Nadezhda Georgieva Blagoeva is the sole candidate in the announced competition.

She was born on 18 August 1975 in Plovdiv. She completed her secondary education in 1993 at the Foreign Language High School “Ivan Vazov” in Plovdiv. She obtained her higher education at the University of National and World Economy (UNWE), Sofia, where in 1997 she was awarded a Master’s degree in Business Management and Administration. In 2011, she defended her doctoral dissertation entitled “Fiscal and Social Aspects of Personal Income Tax in the Republic of Bulgaria” and was awarded the educational and scientific degree “Doctor” in the scientific specialty “Finance, Monetary Circulation, Credit and Insurance.”

Her professional career began in practice as an Office Manager at “M. A. Impex” Ltd., Plovdiv (1998–1999), which contributed to the formation of a practice-oriented research approach.

Her academic career has developed entirely at the Agricultural University – Plovdiv, as follows:

- Assistant (1999–2002);
- Senior Assistant (2002–2005);
- Chief Assistant (2005–2013);
- Associate Professor in the scientific specialty “Finance, Monetary Circulation, Credit and Insurance” (from 2013 to the present).

The candidate possesses substantial administrative and managerial experience within the higher education system. Since April 2024, she has served as Vice-Dean of the Faculty of Economics at the Agricultural University – Plovdiv, where she actively participates in the management of the faculty’s educational, research, and organizational activities. In the preceding period (January 2022 – April 2024), she performed the duties of Acting Head of the Department of Mathematics and Informatics, which involved significant participation in the strategic development of the department.

Assoc. Prof. Dr. Nadezhda Georgieva Blagoeva has very strong digital and language competencies that support both her research and teaching activities. She demonstrates advanced proficiency in Microsoft Office applications, works confidently in online environments and network platforms, and possesses excellent presentation skills. In addition, she has a very high level of proficiency in English and Russian, which enables her to actively participate in international scientific forums and to work extensively with foreign academic literature.

Her total professional and teaching experience exceeds 26 years, a significant part of which has been within the higher education system. During this period, Assoc. Prof. Dr. Nadezhda Georgieva Blagoeva has established herself as an authoritative lecturer and researcher with a clearly defined thematic focus and a sustained contribution to the development of financial theory and practice in the agricultural sector.

## 2. General overview of the scientific output

In the competition for the academic position of “Professor”, Assoc. Prof. Dr. Nadezhda Georgieva Blagoeva participates with a body of scientific and teaching output structured as follows (in accordance with the submitted list of works for the competition):

- 1 monograph “Environmental Taxes in the Republic of Bulgaria – Trends and Challenges” (2025);
- 11 articles and conference papers published in peer-reviewed and internationally indexed scientific journals (Web of Science, Scopus, etc.);
- 3 studies published in scientific journals indexed in Web of Science/Scopus (including Sustainability and Agricultural and Resource Economics);
- 4 publications in other peer-reviewed scientific journals and edited collective volumes;
- 1 university textbook;
- 1 university teaching manual.

The submitted scholarly output demonstrates a clearly defined research profile in the fields of public finance, environmental taxation, and the economics of the agricultural sector, substantial scientific activity, international visibility, and a balanced combination of theoretical, methodological, applied, and teaching-related contributions.

According to the attached Statement–Declaration on compliance with the minimum national requirements under Article 2b, paragraphs 2, 3 and 5 of the Academic Staff Development Act, the scientific output of Assoc. Prof. Dr. Nadezhda Georgieva Blagoeva significantly exceeds the national minimum requirements for holding the academic position of “Professor” in professional field 3.8 Economics.

№	Indicator Group	Points	
		Required Points for the Academic Position “Professor”	Points Achieved by Assoc. Prof. N. Blagoeva, PhD
1	A	50	50
2	B	-	-
3	C	100	100
4	D	200	234,16
5	E	100	890
6	F	100	140
	<b>Total:</b>	<b>550</b>	<b>1414,16</b>

It is evident from the submitted data that the candidate has achieved a total of 1,414.16 points, compared to the minimum required 550 points, which represents **more than a twofold exceeding of the regulatory minimum**. This convincingly positions the candidate among the established researchers in the respective professional field.

## 3. Teaching Activity

The teaching activity of Assoc. Prof. Dr. Nadezhda Georgieva Blagoeva is characterized by long-standing academic experience, consistent professional development, and a high level of commitment to the educational process. According to

the official certificate issued by the Agricultural University – Plovdiv, she has a total teaching experience of 26 years and 1 month as of 31 December 2025.

During the period 2021/2022–2025/2026, the candidate has completed a total classroom and extracurricular workload of 3,737.9 hours, including lectures, seminars, and independent student supervision within the Bachelor's and Master's degree programmes. In the Bachelor's programmes, she teaches courses such as Corporate Finance, Banking and Insurance, Business Diagnostics and Valuation, Municipal Finance, Tax Systems, and Fundamentals of Finance. In the Master's programmes, she delivers courses including Bank Management, Corporate Finance, Financial Management, Financial and Economic Analysis, Taxes and Tax Policy, State and Municipal Finance, among others. This demonstrates broad expertise in finance, tax policy, and financial management.

A significant contribution to her teaching and methodological activity is represented by her published editions—the university textbook “Fundamentals of Finance” (2026) and the corresponding teaching manual—which contribute to the systematization and modernization of the curriculum in the field of finance.

Assoc. Prof. Dr. Nadezhda Blagoeva demonstrates strong supervisory and leadership skills through her active work with early-career researchers. Under her academic supervision, three doctoral students have successfully defended their dissertations; one has been released with the right to defend; and one is currently enrolled. In addition, she has supervised a substantial number of graduate students—37 Master's and 7 Bachelor's theses—indicating sustained commitment to the training of future professionals and researchers.

All of the above confirms her ability to plan, organize, and coordinate both the teaching and research processes, as well as to foster a sustainable academic environment for the development of young scholars.

#### **4. Research Activity**

The research activity of Assoc. Prof. Dr. Nadezhda Georgieva Blagoeva is characterized by a clearly defined thematic profile, interdisciplinarity, and consistent development over time within the scientific specialty “Finance, Monetary Circulation, Credit and Insurance.” The main directions of her total of 21 research publications encompass public finance, tax policy, environmental taxation, agricultural economics, and sustainable development.

A central place in her scholarly output is occupied by the habilitation thesis “Environmental Taxes in the Republic of Bulgaria – Trends and Challenges” (2025), which represents an in-depth theoretical and applied study of environmental taxation in the context of sustainable development and the circular economy. The monograph develops original conceptual frameworks regarding the nature, classification, and functions of environmental taxes, analyses the regulatory framework in Bulgaria and the EU, and proposes a model for assessing the “double dividend” of environmental taxation.

A significant portion of Assoc. Prof. Dr. Nadezhda Georgieva Blagoeva's publications has been published in peer-reviewed and indexed scientific journals in Web of Science and Scopus (Q1–Q4), which attests to the international visibility of her research. Thematically, her publications may be grouped into several main areas:

- environmental and green taxes, including pesticide taxation, transport taxes, and energy taxes;
- waste management and the relationship between GDP and waste generation;
- state aid, subsidies, and credit support in the agricultural sector;
- financial and econometric analyses of sustainability and agricultural development.

Her research results have received broad national and international recognition. According to the submitted reference report, 77 citations have been recorded, including

citations in scientific journals indexed in internationally recognized databases, as well as in monographs and edited volumes. This demonstrates tangible scientific impact and the integration of her results into the academic, educational, and applied research domains.

The candidate also demonstrates clearly expressed skills in leading and participating in research projects. According to a certificate issued by the Agricultural University – Plovdiv, she serves as the principal investigator of the project “Economic Instruments for a Circular Economy in Rural Areas: Synergy between Agriculture, Tourism, and Green Tax Policies” (2025–2026) and as a participant in the project “Sustainable Financial Models for Ecological Agriculture” (2024–2026). Her project activity confirms her ability to formulate research problems of high social relevance and to work effectively within research teams.

In summary, the research activity of Assoc. Prof. Dr. Nadezhda Georgieva Blagoeva is distinguished by thematic consistency, methodological depth, and a clearly defined profile focused on current issues in public finance, green tax policy, and sustainable development. She convincingly demonstrates the capacity to develop and lead research at a level fully corresponding to the requirements for holding the academic position of “Professor.”

### 5. Remarks and Recommendations

I have no substantial critical remarks regarding Assoc. Prof. Dr. Nadezhda Georgieva Blagoeva. The consistency with which she develops her research interests is particularly noteworthy, as is her ability to combine analytical precision with sensitivity to socially significant economic and environmental issues.

I would encourage her to continue expanding the international presence of her research and to further deepen the interdisciplinary approach that is already clearly evident in her scholarly work. I am confident that her professional drive, resilience, and scholarly culture will continue to enrich the university environment and contribute to the training of future professionals and researchers.

### 6. Conclusion

Based on the conducted analysis and the comprehensive evaluation of the teaching, research, and applied scholarly activities of the candidate, Assoc. Prof. Dr. Nadezhda Georgieva Blagoeva, I consider that she fully meets the requirements of the Academic Staff Development Act (ASDA), its Implementing Regulations, and the Rules of the Agricultural University concerning the appointment to the academic position of “Professor.”

She has convincingly established her authority as a researcher and lecturer, combining analytical depth, professional consistency, and genuine commitment to the academic community. Alongside her scientific productivity and international visibility, she demonstrates integrity, collegiality, and respect for academic values—qualities that lend a human dimension to her professional achievements and merit high recognition.

All of the above gives me grounds to give a **POSITIVE** assessment of her overall activity.

I respectfully 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 **NADEZHDA GEORGIEVA BLAGOEVA** to the academic position of “**PROFESSOR**” in the scientific specialty “**Finance, Monetary Circulation, Credit and Insurance.**”

19.02.2026, Svishtov

Prepared by:.....

(Assoc. Prof. R. Krasteva-Hristova, PhD)