



STATEMENT

Regarding the competition for the academic position of **"professor"** in the professional field 3.8. "Economics", scientific specialty "Finance, monetary circulation, credit and insurance", announced in the State Gazette, issue 99 of November 21, 2025, with a single candidate **Assoc. Prof. Nadezhda Georgieva Blagoeva, 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 16-131/26.01.2026 of the Rector of the Agricultural University - Plovdiv.

1. Biographical data about the candidate

Assoc. Prof. Nadezhda Georgieva Blagoeva, PhD, was born on 18.08.1975 in the city of Plovdiv. In 1993 she graduated from the High School with teaching of foreign languages in the city of Plovdiv, and in 1997 she completed her higher education at the University of National and World Economy - Sofia, where she obtained a master's degree in Business Management and Administration. On 05.09.2011 she successfully defended her PhD thesis on the topic: "Fiscal and Social Aspects of Personal Income Tax in the Republic of Bulgaria" and obtained a PhD in the scientific specialty "Finance, Monetary Circulation, Credit and Insurance" at the "Dimitar A. Tsenov" Academy of Economics - Svishtov.

Since 22.11.1999 she has been working as an assistant professor in the Department of Economics at the Agricultural University - Plovdiv. In 2005 she held the academic position of "chief assistant", and since 20.03.2013 she has held the academic position of "associate professor" at the same university. She began her work in 1998 as an office manager at "M.A.Impex" OOD - Plovdiv.

2. General description of the materials presented

In the competition for "professor" Assoc. Prof. Nadezhda Blagoeva, PhD, participated with a total output of **21 publications**, grouped as follows:

1. Habilitation work (monograph) – 1 issue;
2. Articles and reports published in scientific journals, refereed and indexed in Scopus and Web of Science – 11 issues;
3. Articles and reports in non-refereed publications with scientific review or in edited collective volumes – 4 issues;
4. Studies published in scientific journals, referenced and indexed in Scopus and Web of Science – 3 issues;
5. Published textbooks and teaching aids – 2 issues.

The habilitation work, textbook and teaching aid are published in Bulgarian. Of the remaining scientific publications, 2 are published in Bulgarian and 16 are in English. The candidate for the academic position of "professor" is an independent author of the monograph, 1 university textbook, 1 teaching aid, as well as 2 of the remaining scientific publications. She has published 16 scientific publications in co-authorship. It is very impressive that in 4 of the co-authored publications the participant in the competition is the first author, in 7 of them, she is the second author, in 4 of them, she is the third author and in 1, the fourth author.

The quantity and quality of the scientific production of Assoc. Prof. Nadezhda Blagoeva, 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 significantly exceeds the minimum national requirements under Art. 2b, para. 2, 3 and 5 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 1414.16 points (50 points under group of indicators "A" due to a successfully defended dissertation work, 100 points under group of indicators "B" due to the presented habilitation work, 234.16 points from other publications under group of indicators "D", 890 points from citations under group of indicators "E" and 140 points under group of indicators "E").

3. 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 3737.9 academic 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 disciplines taught is 14, of which 6 in the bachelor's degree programs and 8 in the master's degree programs. Assoc. Prof. Nadezhda Blagoeva, PhD, is a leading lecturer in the master's program "Financial Management and Accounting". In it, she teaches the disciplines "Fundamentals of Finance", "Bank Management", "Corporate Finance", "Financial Management", "Financial and Business Analysis", "Taxes and Tax Policy" and "State and Municipal Finance". She was the scientific supervisor of three successfully defended doctoral students, as well as 44 graduates. The total teaching experience of the candidate for "professor" as of December 31, 2025, is 26 years, 1 month and 9 days.

4. Research activity of the candidate

The main areas of research activity of Assoc. Prof. Nadezhda Blagoeva, PhD are the following:

- Characteristics of environmental taxes in the Republic of Bulgaria;
- Waste management;
- State support mechanisms in agriculture;

- Theoretical foundations of finance.

The participant in the competition has worked on the following scientific projects:

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

On this basis, the candidate's research activity can be considered successful.

5. Scientific contributions

From the information contained in the submitted report on the candidate's scientific contributions, they can be grouped into two main areas: scientific-theoretical and practical-applied.

Among **the scientific-theoretical contributions**, the following stand out:

1. An in-depth analysis of the nature 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;
2. An author's definition of the environmental tax has been developed, which combines nominal and functional characteristics - a novelty that increases the applicability of the definition in the Bulgarian legal framework and administrative practice and contributes to a more precise distinction between taxes and fees, as well as to facilitating statistical reporting according to Eurostat standards;
3. A model for assessing the "double dividend" of environmental taxes is presented, which integrates economic growth and environmental benefits, thus achieving synergy between economic efficiency and environmental protection;
4. The institutional barriers to the introduction of new green taxes and proposals for overcoming them through improved regulation and administrative capacities have been analyzed;
5. An integrated to compare the effectiveness of different waste management systems in individual regions according to the socio-economic context model has been developed;
6. The efficiency of state aid as a tool for supporting agriculture in the context of the green transition has been analyzed.

The main **scientific-applied contributions** are the following:

1. Specific recommendations for harmonizing environmental taxation in Bulgaria with European requirements through improving the regulatory framework and administrative procedures have been made;
2. Practical recommendations for integrating environmental taxes into Bulgaria's sustainable development policy, including through the "polluter pays" mechanism and the introduction of innovative monitoring tools have been prepared;
3. The social function of environmental taxes is emphasized, with recommendations on how to reduce social inequalities through appropriate use of environmental tax revenues to compensate low-income households;
4. Recommendations to adapt state aid to the EU's green policy by promoting greener technologies in agriculture have been developed;

5. Proposals to create public funds for green investments, financed by revenues from environmental taxes have been made;
6. Proposals to use state aid funds to support sustainable agricultural practices, including promoting organic farming and environmentally friendly technologies have been made.

6. Critical notes and recommendations

I have no critical remarks towards 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 papers in refereed and indexed publications included in world-renowned databases of scientific information, such as Scopus, Web of Science, etc.

7. Conclusion

Based on the analysis of the candidate's teaching and research activities, I believe that Assoc. Prof. Nadezhda Blagoeva, PhD 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.

All this gives me reason to give my **positive assessment of the participant in the competition**, and I propose to the members of the honorable scientific jury to vote **for occupying of the academic position of "professor" by Assoc. Prof. Nadezhda Georgieva Blagoeva, PhD**, 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". I recommend that the Faculty Council of the Faculty of Economics elect Assoc. Prof. Nadezhda Georgieva Blagoeva, PhD as a "professor" for the needs of the Department of Economics.

Date: 13.02.2026.
Plovdiv

Prepared the statement:
(Prof. Biser Krastev, PhD)