

OPINION



Regarding: Competition for the academic position of “Professor” in Field of Higher Education 3. “Social, Economic and Legal Sciences”, Professional Field 3.8. “Economics”, Scientific Specialty “Accounting, Control and Analysis of Economic Activity”, announced in State Gazette No. 99 of 21.11.2025, for the needs of the Agricultural University – Plovdiv, Faculty of Economics, Department of Economics

by Prof. Teodora Dimitrova Petrova, PhD, D. A. Tsenov Academy of Economics – Svishtov, 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-130/26.01.2026 of the Rector of the Agricultural University – Plovdiv

1. Brief Presentation of the Candidate

The candidate for the academic position of “Professor” under the announced competition is Dr. Vanya Krasteva Georgieva – lecturer in the Department of Economics at the Agricultural University – Plovdiv, currently holding the academic position of “Associate Professor”.

Vanya Krasteva Georgieva was born in 1974. She obtained her higher education degree in Economics – Master’s degree in “Accounting and Control” from the D. A. Tsenov Academy of Economics – Svishtov in 1997. She was awarded the educational and scientific degree “Doctor” in the scientific specialty “Accounting, Control and Analysis of Economic Activity” at the D. A. Tsenov Academy of Economics – Svishtov in 2014.

The candidate began her academic career in 1999 as an Assistant Professor at the Faculty of Economics of the Agricultural University – Plovdiv, subsequently promoted to Chief Assistant in 2008. She has held the academic position of “Associate Professor” in the scientific specialty “Accounting, Control and Analysis of Economic Activity” at the same faculty since 2016. Assoc. Prof. Dr. Vanya Georgieva successfully combines her teaching and research activities with full membership in the Institute of Professional Accountants in Bulgaria and the Association of Accountants and Accounting Enterprises in Bulgaria.

The documents submitted by Assoc. Prof. Dr. Vanya Georgieva for the competition comply with the regulatory requirements and contain sufficient information about her academic and teaching work. The publications used for acquiring the PhD degree and for obtaining the academic position of “Associate Professor” are clearly distinguished from those submitted for evaluation in the present competition for the academic position of “Professor”.

The academic development of Assoc. Prof. Dr. Vanya Georgieva corresponds to the announced competition in State Gazette (No. 99/25.11.2025) for the academic position of “Professor” in Field of Higher Education 3. “Social, Economic and Legal Sciences”, Professional Field 3.8. “Economics”, Scientific Specialty “Accounting, Control and Analysis of Economic Activity”, for the needs of the Department of Economics at the Faculty of Economics of the Agricultural University – Plovdiv.

2. General Description of the Scientific Output

According to the Report submitted by the candidate on the fulfillment of the national minimum scientometric requirements under Art. 2 and Art. 26, para. 2 and 3 of the Academic Staff Development Act in the Republic of Bulgaria, in Scientific Field 3. "Social, Economic and Legal Sciences", Assoc. Prof. Dr. Vanya Georgieva reports a total of 1746.46 points in the competition, with a minimum required threshold of 550 points.

In compliance with the regulatory requirements for participation in the competition, the candidate submits for review 28 publications (individual and co-authored), as follows:

- Monograph (habilitation thesis) – 1
- Articles and conference papers published in scientific journals indexed in world-renowned databases – 18
- Articles and conference papers published in non-indexed peer-reviewed journals or edited collective volumes – 6
- Textbooks – 1
- Study manuals – 2

The minimum required points by groups are fulfilled as follows:

- Group A: 50 points (required 50)
- Group B: 100 points (required 100) – habilitation thesis
- Group C: 391.66 points (required 200)
- Group D: 1065 points (required 100)
- Group E: 140 points (required 100)

3. Teaching Activity

The certificate of teaching workload shows that Assoc. Prof. Dr. Vanya Georgieva has delivered teaching to Bachelor's and Master's students over the past five academic years exceeding the planned workload at the university.

For the purposes of the competition, the candidate submits for review an individual university textbook "Fundamentals of Accounting" (1 copy) and an individual university study manual "Fundamentals of Accounting" (2 copies), which fully comply with the regulatory requirements of the Academic Staff Development Act and its implementing regulations. These works reflect her research achievements and accumulated teaching experience, providing a modern and systematized basis for the education of students in economic specialties.

The candidate has developed and delivered 5 undergraduate courses (Accounting; Accounting of Tourism Enterprises; Management Accounting; Accounting of Agricultural Enterprises; Administrative Services of Agricultural Enterprises) and 10 graduate courses (Accounting Theory; Corporate Accounting; Accounting Policy and Financial Statements; Accounting Information Systems; Social and Health Insurance; Management Accounting; Administrative Services of Tourism Enterprises; Accounting and Control; Accounting of Electronic Transactions; Corporate Accounting).

As evidence of compliance with regulatory requirements, Assoc. Prof. Dr. Vanya Georgieva has supervised 3 successfully defended PhD students registered in the National Centre for Information and Documentation register and 51 Bachelor's and Master's graduates.

4. Research Activity

The content of the scientific works submitted for review, authored by Assoc. Prof. Dr. Vanya Georgieva, represents the outcome of the candidate's research activity following her appointment to the academic position of Associate Professor. I accept the submitted publications as authentic and in compliance with academic ethical standards, as evidenced by the Declaration of Originality and Authenticity submitted by the candidate in accordance with the applicable regulations.

Among the publications submitted for the competition, particular attention deserves the monographic work (B – 1) with the following bibliographic description: Georgieva, V., 2024. *Environmental Costs in the Corporate Sector – Analysis, Accounting, and Disclosure*, Koala Press, ISBN 978-619-261-048-7. The monograph is an original research study with substantial scientific and applied-scientific contributions in the field of accounting. It expands the theoretical foundations and knowledge of environmental costs in the corporate sector and positions them as an independent object of accounting research, reporting, and managerial analysis.

In the remaining authorial publications submitted for the competition, several research directions can be identified in which Assoc. Prof. Dr. Vanya Georgieva focuses her scholarly work, including: tax policy and green taxes, waste management (accounting aspects), farm economics, sustainable development and ecological investments, pricing, and market mechanisms.

Assoc. Prof. Georgieva's publication activity is directed toward peer-reviewed and indexed scientific journals included in Web of Science and Scopus. Her research is distinguished by its applied empirical character and the use of analytical models. Some publications are the result of collaborative research work, further enriching the methodological and thematic scope of her studies.

As indicated in the Citation List submitted by the candidate, her research has had a broad impact in specialized scientific literature: a total of 90 citations, of which 55 are in peer-reviewed and indexed scientific journals or in monographs and collective volumes, 13 in monographs with scientific peer review, and 22 in non-peer-reviewed journals with scientific review. These figures are in accordance with regulatory requirements and provide sufficient evidence of the candidate's academic recognition.

Analysis of the candidate's publication activity shows alignment between the thematic focus of the publications submitted for the competition and the Report on Scientific and Applied Contributions presented by her. This gives me grounds to consider the highlighted contributions from Assoc. Prof. Georgieva's research as significant for the development of economic theory and practice.

A Certificate from the Research and Technology Transfer Center (RTTC) of the Agricultural University – Plovdiv has been submitted, confirming the participation of Assoc. Prof. Dr. Vanya Georgieva in research projects as follows:

- Participant in the project “Economic Instruments for Circular Economy in Rural Areas: Synergy between Agriculture, Tourism, and Green Tax Policies”, RTTC, Agricultural University – Plovdiv, 2025–2026;
- Project Leader of “Sustainable Financial Models for Ecological Agriculture”, RTTC, Agricultural University – Plovdiv, 2024–2026.

The research activity of Assoc. Prof. Dr. Vanya Georgieva, both quantitatively and qualitatively, meets the national minimum requirements in Scientific Area 3: Social, Economic, and Legal Sciences (Art. 26, para. 2 and para. 3 of the Academic Staff Development Act of the Republic of Bulgaria) and satisfies the conditions for holding the academic position of “Professor” in the scientific specialty Accounting, Control, and Analysis of Economic Activity.

5. Remarks and Recommendations

I have no critical remarks. Considering the candidate’s academic and teaching activity, I recommend continued development of scientific publications and initiatives aimed at enriching both the national and European academic and educational environment.

6. Conclusion

Based on the analysis of the candidate’s teaching, scientific and applied research activity, I conclude that Assoc. Prof. Dr. Vanya Krasteva Georgieva meets the requirements of the Academic Staff Development Act, its implementing regulations, and the Rules of the Agricultural University for their application for holding the academic position of “Professor” in Field of Higher Education 3. “Social, Economic and Legal Sciences”, Professional Field 3.8. “Economics”, Scientific Specialty “Accounting, Control and Analysis of Economic Activity”, under the competition announced in State Gazette No. 99 of 21.11.2025.

All of the above gives me grounds to evaluate her overall performance positively. I respectfully propose that the esteemed Scientific Jury vote in favor and that the Faculty Council of the Faculty of Economics at the Agricultural University – Plovdiv elect Assoc. Prof. Dr. Vanya Krasteva Georgieva to the academic position of “Professor”.

Date: 15.02.2026

Prepared by:
(Prof. Teodora Dimitrova Petrova, PhD)