



## OPINION

regarding the competition for "professor" in the field of higher education:  
Z. Social, economic and legal sciences, professional field: 3.8. Economics, the scientific specialty "Accounting, control and analysis of business activity", announced in the State Gazette No. 99 of 21.11.2025 with candidate Assoc. Prof. Dr. Vanya Krasteva Georgieva

by Prof. Dr. Bojidar Violinov Bojinov, Tsenov Academy of Economics, Svishtov, field of higher education: 3. Social, economic and legal sciences, professional field: 3.8. Economics, scientific specialty "Finance, money circulation, credit and insurance", appointed according 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 introduction of the candidate.

Prof. Georgieva completed her higher education at the D. A. Tsenov Academy of Economics, Svishtov, where in 2014 she also acquired the ONS "Doctor". Before starting her academic career, she worked in practice, where she held the positions of "accountant" and "chief accountant". From 1999 to the present, her career continues within the Agricultural University – Plovdiv, as an assistant (1999-2008), chief assistant (2008-2016) and currently an associate professor in the Department of Economics (since 2016). She holds a certificate for European project management, pedagogical legal capacity, as well as certificates for data analysis and the use of artificial intelligence in business. She speaks English and Russian. She is a member of the Institute of Professional - Accountants in Bulgaria and the Association of Accountants and Accounting Firms in Bulgaria. Reviewer in numerous Bulgarian and international journals.

### 2. General description of scientific output.

In the competition for "professor", Assoc. Prof. Georgieva participated with a total output of 28 works, grouped as follows:

- ❖ *Scientific publications in the nomenclature specialty – 28, of which:*
  - *Publications related to the doctoral dissertation – 0 issues, which are not subject to consideration;*
  - *Publications with impact factor – 18 issues*
  - *Publications in peer-reviewed and refereed scientific journals – 6 issues;*
  - *Publications in conference proceedings – 5 issues;*

Assoc. Prof. Georgieva's personal participation in the 28 works mentioned is illustrated by the fact that 9 are independent, in 9 she is the first, in 8 she is the second, and in the remaining 2 she is the third and subsequent author.

- ❖ *Textbooks – 1 item.*
- ❖ *Study guides – 2 copies.*

**28 items** are subject to analysis for the preparation of the opinion.

### 3. Teaching activities.

Assoc. Prof. Georgieva has developed numerous curricula and lecture courses. Among them we can highlight: "Enterprise Accounting", "Management Accounting", "Agricultural Enterprise Reporting", "Accounting Theory", "Corporate Accounting",

"Accounting Policy and Financial Statements", "Accounting Information Systems", "Accounting and Control" and "Accounting for Electronic Transactions".

*The candidate's educational employment.*

For the last 5-year period, Assoc. Prof. Georgieva has completed 3751 academic hours in the Bachelor's and Master's degree programs.

The teaching activity is complemented by the supervision of 5 successfully defended graduates in the Bachelor's and 51 in the Master's degree. Under her supervision, three doctoral students have defended their dissertations, and one is in the process of studying.

*Published teaching materials.*

Assoc. Prof. Georgieva has developed and published one academic textbook "Fundamentals of Accounting" (2024) and two revised and supplemented textbooks in the same discipline (2016, 2022).

*Developed curricula.*

Assoc. Prof. Georgieva is the author of the curricula on "Enterprise Accounting", "Management Accounting", "Agricultural Enterprise Reporting", "Accounting Theory", "Corporate Accounting", "Accounting Policy and Financial Statements", "Accounting Information Systems", "Accounting and Control" and "Accounting Reporting of Electronic Transactions".

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

*Areas of publication.*

The scientific publications and works of Assoc. Prof. Dr. Vanya Georgieva cover a wide range of current issues in the field of accounting, financial analysis and sustainable development, with a clear specialization in environmental accounting and agrarian economics.

**The main thematic areas of publication include:**

**1. Environmental accounting and reporting for sustainable development** – the habilitation monograph and a number of articles examine the methodology for identifying, measuring and accounting for environmental costs, as well as the application of international standards for non-financial and sustainable reporting (GRI, SASB, CSRD, ISSB).

**2. Financial analysis and management in agricultural enterprises** – research into the relationship between the economic size of farms, forms of land ownership, asset structure and financial indicators such as profitability, liquidity and solvency.

**3. Tax policy and fiscal instruments in the agricultural sector** – analysis of tax legislation for the taxation of agricultural income, tax expenditures as incentives, green taxes (including a tax on pesticides) and excise policy.

**4. Ecological economics and climate policy** – empirical studies of the relationship between economic growth, environmental investments and greenhouse gas emissions, assessment of the carbon footprint of agriculture and the effects of EU environmental policies.

**5. Waste management and circular economy** – research into institutional, economic and accounting aspects of municipal waste management, tax base of fees and regional disparities.

**6. Accounting education and methodology** – development of university textbooks and teaching aids on the basics of accounting, addressing contemporary requirements for accounting training and digitalization.

The publications are referenced and indexed in prestigious international databases (Scopus, Web of Science) and have been published in reputable scientific journals of high scientific quality.

*Citing and referencing scientific production.*

The candidate's scientific output has been published mainly in internationally recognized and refereed journals. 10 publications are in journals indexed in Scopus, 8 are in journals indexed in Web of Science, and another 6 are published in other refereed and peer-reviewed journals.

Her publications have found reflection and resonance in the scientific community through 39 citations in publications indexed in Scopus, 16 citations in publications indexed in Web of Science, and 35 citations in other publications.

Assoc. Prof. Georgieva has also made her scientific output available through specialized open access scientific networks such as ResearchGate, where 34 full-text publications by the candidate are available, which have been read 3,687 times and cited in 71 studies.

*Participation in scientific projects.*

Assoc. Prof. Georgieva has participated in a number of research and educational projects, and for the purposes of the competition she has indicated the management of the project "Sustainable Financial Models for Ecological Agriculture" (2024-2026) and participation in the project "Economic Instruments for Circular Economy in Rural Regions: Synergy between Agriculture, Tourism and Tax Policies".

**5. Notes and recommendations.**

I have no significant comments or recommendations regarding the candidate and her scientific output.

**6. Conclusion.**

Based on the analysis of the candidate's pedagogical, scientific and applied scientific activities, I believe that Assoc. Prof. Dr. Vanya Krasteva Georgieva **I meet** the requirements of the Law on the Qualification of Professors of the Republic of Bulgaria, the Law on the Qualification of Professors of the Republic of Bulgaria and the Regulations of the Agrarian University for its application. I confirm the correct reporting and scoring of the submitted report for the fulfillment of the minimum national requirements under Art. 26, para. 2 and 3 of the Law on the Qualification of Professors of the Republic of Bulgaria, as well as the collected 1746.66 points, which many times exceed the legally required minimum for acquiring the academic position of "professor".

All this gives me reason to evaluate her overall activity **POSITIVELY**.

I would like to propose to the esteemed Scientific Jury to also vote **in the affirmative**, and the Faculty Council of the Faculty of Economics at the Agricultural University - Plovdiv **to elect** Assoc. Prof. Dr. Vanya Krasteva Georgieva for "**professor**" in the scientific specialty "Accounting, Control and Analysis of Business Activity".

Date: February 15, 2026  
Plovdiv

**PREPARED**  
**OPINION BY:** .....  
(Prof. DS. B. Bojinov)