



## OPINION

on a dissertation for awarding the educational and scientific degree "Doctor",  
in the doctoral programme "Economics and Management (Agriculture)",  
professional field 3.8 "Economics" at the Faculty of Economics  
at Trakia University

**The opinion was prepared by:** Assoc. Prof. Ventsislav Perkov, PhD, D. A. Tsenov  
Academy of Economics – Svishtov, Department of Commerce

**Dissertation topic:** "Accounting Problems in the Management of Financial Resources  
of Agricultural Producers"

**Author of the dissertation:** Marina Mihailova Dimitrova, PhD student at the  
Department of Economics, Faculty of Economics at Trakia University

**Research supervisor:** Assoc. Prof. Nikolay Penev, PhD, Department of Economics,  
Faculty of Economics at Trakia University – Stara Zagora

**Reason:** Order No. 1198/04/07/2023 of the Rector of Trakia University to determine  
the composition of the scientific jury for the acquisition of the educational and scientific degree  
"Doctor"

### I. General presentation of the dissertation

The basis for preparing the opinion is Order No. 1198/07.04.2023 of the Rector of Trakia University on the approval of the composition of a scientific jury. The attached documents are in accordance with the Procedure for the acquisition of the educational and scientific degree "Doctor" according to the Act for the Development of the Academic Staff in the Republic of Bulgaria, the Regulations for the Application of the Act for the Development of the Academic Staff in the Republic of Bulgaria, the Regulation Book for the Development of the Academic Staff of Trakia University. It is apparent that the PhD student has the necessary knowledge, skills and competences on the topic of the dissertation, and her possibilities for conducting independent research and dissemination of the results at the national and international level can also be distinguished.

The opinion is prepared in accordance with the Act for the Development of the Academic Staff in the Republic of Bulgaria, the Regulations for the Application of the Act for the Development of the Academic Staff in the Republic of Bulgaria, the Regulation Book for the Development of the Academic Staff of Trakia University.

The dissertation is dedicated to *current problems* related to the accounting of financial resources in agriculture, which have been studied by national and foreign scientists. From the research done in the doctoral thesis, the practical significance of the studied issues, providing original solutions suitable for agricultural producers, stands out.

*The purpose* of the proposed dissertation is to highlight the accounting issues in the management of financial resources of agricultural producers. From this point of view, the aim

fully corresponds with the author's intentions to build and offer an up-to-date and advanced practical-applied framework of accounting of financial resources in agriculture.

*The object* of the research is the accounting in the management of financial resources of agricultural producers, and *the subject* is the management of financial resources of agricultural producers. To achieve the aim and in accordance with the object and subject indicated in the dissertation, it has been laid down eight research *tasks*, which to a large extent form the contributing points of the study in support of the stated thesis with two sub-hypotheses.

The dissertation has a total volume of 228 pages. To visualise the theoretical and empirical characteristics, 35 figures are used, and the data are summarised in 29 tables. The bibliography covers 125 sources.

## **II. Assessment of the form and content of the dissertation**

The dissertation consists of an introduction, three chapters, main findings, conclusion, contributions and recommendations, which are presented in a logical sequence.

*The introduction* is a volume of six pages and thoroughly presents the main elements of scientific research – relevance and significance, object, subject, purpose, tasks, thesis and hypotheses.

In *the first chapter*, the author demonstrates opportunities for independent research of a large volume of economic literature, synthesising the main points and asserting one's own opinion, as a result of the theoretical research done. The emphasis is placed on the clarification of the conceptual apparatus, the regulatory requirements for the accounting of agricultural producers and the accounting standards determining the reporting of financial resources.

*The second chapter* focuses on the methodological framework of the study of accounting issues in the management of financial resources of agricultural producers, and four research tools – a systematic approach, content analysis, conducting a survey and statistical methods, are highlighted. The PhD student has successfully counted on the development of examples in indicating specific problem areas when choosing a particular model of accounting.

*The third chapter* contains the results of the empirical research, following the methodological framework established in the second chapter. As a result, the accounting models for reporting financial resources were optimised, an optimised management-accounting model for the analysis of financial resources was developed, accounting models for primary registration in the accounting information system were optimised, an accounting model for the disclosure of financial resources in the reports of agricultural holdings under single-entry accounting was adapted. A questionnaire was developed, and the information was processed using the SPSS programme. The conducted empirical research was carried out on two levels – company, by conducting a survey, and economic activity level – coefficient analysis.

In *the conclusion*, an overview of the main findings and statements resulting from the theoretical and empirical research is made. The research thesis is supported by confirming the second hypothesis. Models have been developed in order to optimise various aspects of the management of farmers' financial resources, and two recommendations have been made.

The development of numerous examples makes a positive impression in the dissertation, which confirms the practical-applied nature of the manuscript and suggests the use of the models developed therein in the accounting practice of farmers.

The presented abstract has a volume of 45 pages and in terms of structure and content correctly reflects the dissertation work and the outstanding contributions.

### **III. Scientific and scientific-applied contributions**

In the Reference for the contributions of the dissertation, there are seven contributions which are correctly formulated and reflect the actual achievements of the PhD student, as they are sufficient to acquire the educational and scientific degree "Doctor". I accept the scientific contributions thus presented.

### **IV. Questions on the dissertation**

I have no questions about the dissertation, as I believe they were clarified in the previous extended meeting in which I participated. I recommend Marina Dimitrova to deepen and expand the scope of her research on the subject in the future, due to the strong practical focus and the possibilities for permanent improvement of the accounting of agricultural producers.

### **V. Summary evaluation of the dissertation and conclusion**

The presented dissertation on the topic "**Accounting Problems in the Management of Financial Resources of Agricultural Producers**" has the characteristics of a completed independent scientific study with outstanding scientific and practical contributions. I consider that in terms of structure and content, it meets the requirements for a dissertation laid down in the Act for the Development of the Academic Staff in the Republic of Bulgaria, the Regulations for the Application of the Act for the Development of the Academic Staff in the Republic of Bulgaria, the Regulation Book for the Development of the Academic Staff of Trakia University. The manuscript is characterised by completeness, logical coherence, applied methodological tools, in-depth theoretical and empirical research with a clearly distinguished own opinion on various economic problems of accounting theory and practice. *Based on the indisputable scientific qualities of the dissertation, I propose to the respected members of the scientific jury to award the educational and scientific degree "Doctor" to Marina Mihailova Dimitrova.*

13 May 2023  
Svishtov

  
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(Assoc. Prof. Ventsislav Perkov, PhD)