



OPINION

On a dissertation work for obtaining the educational and scientific degree "doctor" in the field of higher education 3. Social, economic and legal sciences, professional direction 3.8. Economics, scientific specialty Economics and Management (Agriculture)

Author of the dissertation: Marina Mihailova Dimitrova

Full-time doctoral student at the Department of Economics, Faculty of Economics at Trakia University, Stara Zagora,

Research supervisor: Assoc. Prof. Nikolai Penev

Dissertation topic:

"Accounting problems in the management of financial resources of agricultural producers"

Opinion of: Assoc. Prof. Hristo Atanasov Momchilov, from the Department of Economics, Faculty of Economics, Trakia University, Stara Zagora, area of higher education: 3. "Social, economic and legal sciences", professional direction 3.8. "Economics", scientific specialty "Economics and management (by branches)"

Appointed as a member of the scientific jury by order No. 1198 of 07.04. 2023. By the Rector of Trakia University, on the basis of Art. 5(3) and (4) of the Regulations for the development of the academic staff of Trakia University.

1. Relevance of the problem.

The presented dissertation examines a current and significant topic, since after the membership of the Republic of Bulgaria in the European Union, the need to improve the accounting information system appeared before the agrarian sector of the country. The increasing complexity of transactions leads to a number of challenges in order to provide relevant and reliable information. The information security of the accounting activity, related to the peculiarities of reporting the financial resources of agricultural producers, through the analysis of the

applicable accounting standards, according to the national and international basis, is a problem that requires a thorough analysis.

2. Purpose, tasks, hypotheses and research methods.

The main goal of the scientific research carried out in the dissertation is precisely and clearly formulated, the object of research was correctly chosen - accounting reporting in the management of the financial resources of agricultural producers in the agrarian sector, the structure of financial resources, features of formation and disposition. The methodology used is adequately chosen for the purpose and object of research. The dissertation focuses on financial indicators from the statistical reports of all economic units from the aggregate that meet the pre-established criteria: to exercise activity as agricultural producers on the territory of the Republic of Bulgaria. These are all companies, individuals and sole traders who have declared to the National Statistical Institute economic activity code 01 "Crop breeding, animal breeding and hunting; auxiliary activities".

3. Transparency and presentation of the obtained results.

The developed dissertation has a volume of 201 pages of main text and 22 pages of appendix. The material is illustrated by 37 figures and 20 tables. The structure of the development consists of an introduction, an exposition in three chapters, general conclusions from the dissertation research, recommendations of a practical-applied nature and a list of the literature used. The number of literary and information sources used is 87 monographs, textbooks, studies, articles, reports; 32 normative acts; 6 official websites of institutions. 2 appendices are presented to the dissertation work.

4. Discussion of the results and used literature.

The First chapter examines the types and classification of concepts, both by Bulgarian authors and by foreign ones. The normative framework of the accounting reporting of agricultural producers is analyzed, as well as the accounting standards applicable to the reporting and disclosure of financial resources in agriculture, such as a parallel comparison of the national and international base is made. The importance of analytical and synthetic accounting is discussed.

The methodology and methodology of the research are presented in the Second chapter. After the concept of "financial resource" has been defined, according to the theory of management, its analogue from the accounting theory has been

deduced by the method of comparison. The peculiarities and applicability of accounting information in the management of internal (own) and external sources of financial resources are examined. The problems related to reporting are isolated by means of an author's method borrowed from the elements of reporting methodology generally accepted by accounting theory.

In the Third Chapter, as a result of the formed problems, accounting models were developed and optimized in the following directions: a model for budgeting by responsibility centers, based on the theory of management accounting, models for primary registration of financial resources in the accounting information system, based on the main accounting theory, adapted model for accounting reporting in case of unilateral accounting, subjective assessments of management-accounting problems of agricultural producers. An assessment and analysis of the management of dependencies between financial resources in the agricultural holding has been made.

On the basis of the conducted research, conclusions and recommendations are accurately and clearly formulated, which gives the dissertation work a finished look.

5. Contributions of the dissertation work.

The significance and merits of the dissertation work are reinforced by the scientific-theoretical and practical-applied contributions presented by the author, which I fully accept.

6. Critical Notes and Questions.

I have no critical remarks or questions.

I would recommend the PhD student to continue his research on the topic of the dissertation work, because it is extremely important in terms of the peculiarities of accounting for the financial resources of agricultural producers, by analyzing the applicable accounting standards.

7. Published articles and citations.

The author has presented three publications in English related to the dissertation work. The three publications are independent. One of the articles is cited twice.

The presented abstract has a volume of 45 standard pages and objectively reflects the structure and content of the dissertation work.

CONCLUSION:

Based on the various economic research methods applied by the doctoral student, the summaries and conclusions drawn, I consider that the presented dissertation meets the requirements of the Law on the development of the academic staff in the Republic of Bulgaria and the Regulations of Thrace University for its application, which gives me the right to evaluate it **POSITIVELY**.

I take the liberty of proposing to the honorable Scientific Jury to also vote positively and award Marina Mihailova Dimitrova the educational and scientific degree "**Ph.D**" in the scientific specialty Economics and Management (Agriculture), professional direction 3.8. Economics, field of higher education 3. Social, economic and law Science.

Date: 18 .05. 2023

Stara Zagora

Author of the opinion:

(Assoc. Prof. Hristo Momchilov)

