



REVIEW

of a Dissertation for Acquiring Doctor's Academic and Scientific Degree
in the scientific specialty "Economics and Management (Agriculture)",
professional field 3.8. Economics

Reviewer: **Assoc. Prof. Violeta Ivanova Blazheva, Ph.D.**, Dimitar A. Tsenov Academy of Economics, Faculty of Industry and Commerce, Department of Agricultural Economics, scientific specialty "Economics and Management (Agricultural Economics)"

Author of Dissertation: **Marina Mihailova Dimitrova**, Full-time Doctoral Student, Department of Economics at the Faculty of Economics of Trakia University – Stara Zagora

Dissertation title: **"Accounting problems in financial resources management in agricultural producers"**

The dissertation submitted for evaluation is intended for consideration by the Scientific Jury, appointed by Order No. 05/13.02.2020 of the Rector of Trakia University – Stara Zagora.

I. General presentation of the dissertation

The dissertation paper of Marina Mihailova Dimitrova on the topic "Accounting problems in the management of financial resources of agricultural producers" is a logical and thorough study, which consists of 228 pages of text, supported by graphic and tabular material.

In terms of structure, the dissertation is distinguished by a balanced structure, consisting of an introduction, three chapters, a conclusion, contributions, references, two appendices, list of tables and figures, and a list of the abbreviations used. The study is visually illustrated by means of 37 tables and 39 figures.

While working on the chapters, the doctoral student studied 125 information sources (91 Bulgarian, 28 foreign and 6 Internet sources).

The *aim* of the study is, quoted "to identify the accounting problems in the financial resource management of agricultural producers and, on this basis, to optimize existing models and develop new models for accounting of these resources" – p. 8. In order to achieve this, six scientific tasks were formulated, which correspond to the set aim of the research.

The *object* of the study is accounting in the management of the financial resources of farmers in the agricultural sector, the structure of financial resources, features of formation and disposition.

The *subject* of the study is the financial resource management of

agricultural producers.

Developing the dissertation, the author used a set of *research approaches and methods*: historical approach to the development of the object, dialectical approach to the studied object, systematic approach, methods of generalization and comparison, analysis and synthesis, survey and specific observations.

The restrictive conditions of the study are identified. The used literary sources are indicated in good faith.

II. Assessment of the form and content of the dissertation

1. *Assessment of the relevance and development of the scientific problem studied in the dissertation* – The problem studied in the dissertation is essential for the economic theory and practice in terms of, quoted: “need for the improvement of the accounting information system” – p. 5. The author attempted to study in depth the indicated problem. Various information sources were used for this purpose.

2. *Opinion on the language, volume and toolkit of the dissertation* – The conducted scientific research is important for the theory and for the agricultural business. Structurally, the study keeps the consistency of its content. The main body meets the basic requirements for this type of papers.

The first chapter (pp. 11-63) involves theory and formulations. In terms of content, the concepts of formation, management and reporting of financial resources for agricultural producers are clarified. The types and classification of financial resources are characterized. The information, familiar and well-known at first glance, generally creates a feeling of a sufficient degree of development. From this position, the author to a great extent manages to cover the specifics and problems of reporting financial resources of agricultural producers.

The second chapter (pp. 64-130) traces the methodology and methodological problems in financial resource management of agricultural producers. Priority attention is focused on, quoted “some of the most effective approaches and methods for analyzing aspects of the accounting information system” - p. 65. As a basic method for identifying problems in the applicability of accounting information in financial resource management, the content analysis is perceived. The research identifies accounting problems in the management of internal (own) and external (attracted) sources of financial resources.

The third chapter (pp. 131-202) focuses on practical and applied solutions to the accounting problems in the accountability of the financial resource management of agricultural producers. An author’s model based on the principles of operational budgeting is presented. The familiarity of the doctoral student, in terms of the issues being developed, gives the opportunity for scientific judgements. An “adapted accounting model for the disclosure of financial resources in the accounts of agricultural producers under single-entry accounting”

is proposed.

Constructed in this way, the main body meets the main quality requirements for assessment: originality of the research; high degree of in-depthness of the developed issues; methodological soundness and stylistic skill of the author to achieve the aim of the study, through the use of appropriate analytical tools and forms of expression.

The author's abstract, in volume of 45 pages, correctly reflects the main points of the overall content of the dissertation.

The publications on the dissertation, three – independent, to a sufficient degree reflect the achievements of the doctoral student on the developed issues.

III. Scientific and applied contributions of the dissertation

The main merits of the dissertation can be outlined in the following directions:

First, enrichment of existing knowledge about the ways of formation, management and reporting of financial resources of agricultural producers.

Second, the system for accounting of financial resources was studied in terms of the possibilities for its improvement.

Third, a model is proposed for the disclosure of financial resources in the accounts of agricultural holdings under single-entry accounting.

To sum up, the contributing points in the dissertation are related to the enrichment of existing knowledge, the possibilities of applying scientific achievements in practice and its improvement.

IV. Critical notes, questions and recommendations on the dissertation

Regarding the dissertation, I could add some notes, questions and recommendations to the doctoral student, namely:

In terms of structure – summarizing in the form of conclusions after the end of the first chapter and their “delimitating”, emphasizing after the second and third chapters.

The interesting issues discussed in the dissertation raises the following *question*: In your opinion, are there trained personnel to solve the "management-accounting problems", primarily in the agricultural sector?

A stylistic edit would complete the dissertation.

Despite the mentioned notes and recommendations, the dissertation has scientific merits for this type of research.

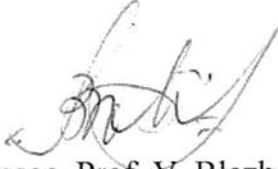
V. Summarized assessment of the dissertation and conclusion

The reviewed dissertation represents a well-conducted, original and large-scale scientific and applied research in an area of significant relevance in contemporary conditions. In its entirety, the dissertation meets the requirement for the award of the academic and scientific degree of **Doctor** in accordance with the requirements of the Law on the Academic Staff Development in the Republic of Bulgaria and its implementing regulations. This gives me grounds to submit a **positive assessment** and to propose to the Honourable Jury to award **Marina Mihailova Dimitrova** the academic and scientific degree of Doctor in the professional field 3.8. Economics in the scientific specialty "Economics and Management (Agricultural Economics)".

18.05.2023

Svishtov

Reviewer:


(Assoc. Prof. V. Blazheva, Ph.D.)