

Rezenzia

By Professor Dr. Henrik Egbert

Faculty of Business, Anhalt University of Applied Sciences, Bernburg, Germany

Member of the scientific jury by the order 38-217/27.04.2023 issued by the Rector of Sofia University St. Kliment Ohridski on 01.06.2023.

1. Position

Competition for the position of “Professor” in the field 3.8. Economics (Accounting and Corporate Accountability: Applied Information Technologies - in Bulgarian and English/ Счетоводство: корпоративна отчетност; приложение на информационните технологии – на български и английски език) at the Faculty of Economics and Business Administration. The position was announced in the State Gazette number 24, page 58, on 17.03.2023.

2. Competition and candidate

Dozent Dr. Eleonora Petrova Stancheva-Todorova is the only candidate for the available position. All necessary documents to take part in the competition have been submitted. According to the pre-evaluation of the application the candidate reaches 1307 points and fulfills the minimum academic requirements for the position under article 26 of the Act on Development of the Academic Staff in the Republic of Bulgaria.

The following assessment is based on the submitted documents.

2.1 Education and positions

The candidate has obtained a Bachelor’s degree (1996), a Magister’s degree in Macroeconomics Analysis (1998) and a PhD in Economics (2007) all from the Faculty of Economics and Business Administration at Sofia University.

She has received also several additional educational and professional certificates and has professional experience outside academia, both of which serve the educational purpose of the available position.

According to her educational degrees she has been employed since 1999, starting as an Assistant and becoming a Dozent in 2014 at the Department of Finance and Accounting, all positions being at the Faculty of Economics and Business Administration, Sofia University. Her professional duties included administrative tasks of the department and the faculty at different levels. She has been an active lecturer in the field of Finance and Accounting and has lectured undergraduate and graduate courses.

2.2 Projects

She lists nine academic and practically oriented projects in which she was involved in different positions between 2000 and 2022. The projects are mostly based at and financed through Sofia University and are related to the wider fields of finance, education, development and artificial intelligence.

2.3 Publications

Of specific importance for the available position are the publications submitted by the candidate for evaluation. With respect to total publications she lists (1) 3 monographs, (2) one chapter in a book, (3) 45 articles in refereed and non-refereed volumes of journals and conference proceedings and besides her dissertation (4) 4 other publications.

For her application to the vacant position the candidate selected the following publications for evaluation:

- [1., 2.] two single authored books in English (189 pages, 143 pages) both published at the Press of Sofia University,
- [3.-19.] seventeen articles in Bulgarian or English language (twelve are single authored, five are co-authored), and
- [20.-23.] four books with teaching material (out of which three are co-authored) in the Bulgarian language.

3. Evaluation of the scientific contributions of the candidate

3.1 Content

The candidate works in two fields of accounting science. Firstly, she addresses the challenges of recent technological change on the practice of accounting and the accounting profession in general [1, 17]. Secondly, she addresses accounting education and, more particularly, the challenges of technological change on accounting education [2]. Both fields are tackled in her two monographs [1, 2].

In her first monograph [1] she summarizes some crucial aspects of her work. With respect to recent technological change the candidate addresses *inter alia* the influence of digitalization, artificial intelligence, machine learning, big data analysis and block chain technology on accounting practice. Furthermore, she also accentuates the recent shift of the social interest on business practice, namely sustainability and ethics in accounting. As a consequence of the rapid technological change, she sees a much more proactive role of the accounting experts who become internal consultants.

Several earlier publications on more specific topics support her view. She addresses the impact of technological change on the accounting profession. The candidate asks for key competencies in accounting and identifies several fields. Of particular importance are technical skills on blockchain technology [5], artificial intelligence [9, 11, 12], or virtual currencies [4]. Additionally, she also investigates relevant competence of future accountants in socially relevant issues such as sustainability [3] and business ethics [15]. In line with these non-technological influences on the profession and on company management she deals with aspects related to Covid-19 pandemic [10, 14].

In her second book [2] the discourse refers to the impact of these technological developments on (university-based) accounting education. As a consequence of an accelerating technological change she argues that students have to acquire new skills and that teaching methods have to change substantially in order to facilitate the learning of these new skills [7, 8]. The core of this idea is that more technologically oriented elements are integrated in the accounting curricula. The candidate provides examples that are related to big data,

technology-oriented case studies, artificial intelligence in accounting, or business simulations. She also addresses the importance and the chance of sustainability accounting for the business careers of students and the need to include the topic in accounting curricula.

A number of additional publications related to the scientific field of accounting education elucidate the case. The candidate addresses, for instance, sustainability reporting [7, 8] and the need to educate students of accounting as interdisciplinary experts with sound technological knowledge [11]. A case at hand is introducing case-study learning with Big Data [13] and a more general paper in this direction focuses on Industry 4.0 [18]. More broadly, she tackles business games and simulations in accounting courses as a substitute for more traditional ways of teaching [19]. She particularly promotes in several publications case-based studies for learning [11, 13, 20, 21, 22, 23], especially in her university case books for teaching.

Many of the topics addressed in both fields fit also in the wider field of institutional change and the need of institutional harmonization and standardization as a direct consequence of accelerating technological change [3, 6, 7, 8, 6].

3.2 Citations

The candidate has received a considerable number of citations for most of her submitted publications. Many of the citations are in English language journals and three publications have received more than 10 citations (Google Scholar).

3.3 Scopus ranking

Two of the submitted papers are listed in Scopus. The two papers have received two citation in Scopus as of July 2023.

3.4 Evaluation

The candidate is an active writer and has published an impressive number of papers relevant to both of her fields of research. She deals with different aspects of the same underlying main topics and develops a deep understanding of possible solutions. She demonstrates that she is able to provide important scientific contributions in the English and Bulgarian language as

shown by the large number of citations she has received on her work. The publications are related to a energetically developing field of scientific research of social importance. Since most publications are from the last 3 three years, it can be expected that the number of total citations will be dynamically increasing. The number and the quality of the submitted publications are fully in accordance to the requirements of the vacant position.

4. Critical notes

In order to enhance the visibility of her research the candidate may submit more of her very well qualified papers to journals ranked at Scopus. Her strong professional focus on only one scientific organization can be considered an asset for the future, however, sometimes it may be also helpful to broaden the organizational affiliation to more than one scientific organization.

5. Conclusion

The candidate demonstrates with her publications submitted for review in the competition that she is scientifically well qualified for the position. The same statement applies to her teaching activity and her deep engagement with improving curricula in accounting education. I conclude that the candidate fulfills all qualitative and quantitative requirements by the law in order to receive the academic position of professor at the Faculty of Economics and Business Administration at Sofia University.

I suggest to the Scientific Jury to select Dozent Dr. Eleonora Petrova Stancheva-Todorova for the academic position of "Professor" in the competition in professional field 3.8 Economics (Accounting and Corporate Accountability: Applied Information Technologies - in Bulgarian and English) at the Faculty of Economics and Business Administration.

Member of the jury



Prof. Dr. Henrik Egbert

Hochschule Anhalt
Fachbereich Wirtschaft
Strenzfelder Allee 28
06406 Bernburg

Mellendorf, 7th July 2023

Prof. Dr. Henrik Egbert, Professor of Economics, Anhalt University of Applied Sciences