

# **O P I N I O N**

**in relation to competition to hold the academic position “Professor” at SU St. Kliment Ohridski, Faculty of Economics and Business Administration, Finance and Accounting Department, professional field 3.8. Economics (Accounting: Corporate Reporting; Information Technology Applications - in Bulgarian and English)**

**prepared by Professor Doctor Stoyan Dimitrov Stoyanov**

**professional field 3.8. Economics**

## **1. Overall assessment of the candidate:**

The competition to hold the academic position “Professor” was announced in State Gazette issue 24 of 17 March 2023. Only one candidate took part in it – Associate Professor Doctor Eleonora Stancheva - Todorova. She worked at SU St. Kliment Ohridski, Finance and Accounting Department as an assistant during the period 1998 – 2004; Senior Assistant - 2004 – 2007 and Chief Assistant since 2007. In 2007 she defended dissertation titled: “Accounting – Information

Provision to the Management of the Infrastructure Assets in the Water Supply and Sewage Sector in the Republic of Bulgaria” and was awarded educational and science degree “Doctor”. As of 2014 she has held the academic position “Associate Professor“. She teaches master’s programmes in Accounting and Audit, and Finance, Accounting and Big Data Analysis. She was project leader and team member in scientific research projects, as well as consultant on “Capital Markets” and “Capital Markets Regulations” projects at the United States Agency for International Development (USAID).

As lecturer she conducts seminars and lectures in Financial Accounting, International Financial Reporting Standards, Fundamentals of Accounting, etc. Throughout the years of her teaching work she has performed and overperformed her workload. During the current academic year she is sufficiently involved in educational work and lecture courses. She excels in her educational responsibilities and participates actively in the Department’s work outside the auditorium.

The overall conclusion regarding the educational – teaching work of the candidate is that the academic competence of Assoc. Prof. Dr Eleonora Stancheva – Todorova is fully compliant with the specific requirements of the competition.

## **2. Assessment of the materials submitted in relation to the competition and the scientific research work of the candidate**

The candidate has submitted 19 publications with respect to the participation in the competition to hold the academic position “Professor”. These include 2 monographies as an author in English, 4 studies in English, one of which as co-author, 2 reports in English, published in indexed science publications, 8 articles of which one in Bulgarian, 2 as co-author, 3 reports in English as an author. There are also 4 handbooks, of which three as co-author.

The scientific research and publications of Assoc. Prof. Dr E. Stancheva – Todorova are predominantly devoted to the accounting theory and practice and IAS / IFRS. The last two monographies focus specifically deal with the issues of the accounting practice and accounting education.

The first one titled “Contemporary issues of accounting. The accounting profession” studies important issues of the accounting practice and profession and outline the development perspectives of the profession in the context of the Forty industrial revolution and the related technological solutions, based on big data analysis, artificial intelligence, etc.

The other monography “Contemporary issues of accounting. Accounting Education” reviews and assesses the current situation in accounting education and outlines opportunities and perspectives for its development and improvement. The related impact of three important factors – technological innovations; innovative teaching methods and accounting education; sustainable development and its reporting – are set out based on in-depth analysis.

Significant aspects of the application of IAS / IFRS, investment analysis and investment decision, theoretical foundation of accounting, including issues related to the effects of the Covid 19 pandemic are considered in the other materials submitted for the competition in the form of studies, articles and reports.

The publications submitted by Assoc. Prof. Dr Eleonora Stancheva – Todorova for participation in the competition for the “Professor” position are at a high scientific level and are proof of broad general economic and specialised expertise in the scientific specialty of the competition, and the skills, knowledge and solutions proposed are systematically presented and well supported. They are evidence as to the active attitude of the author to the topical issues of accounting and strive to present and discuss them publicly.

We mostly accept the scientific and practical applied contributions set out in the list by the candidate to hold the position “Professor”.

The documentation related to the competition sets out data and proof as to a significant number of citations from Bulgarian and foreign authors.

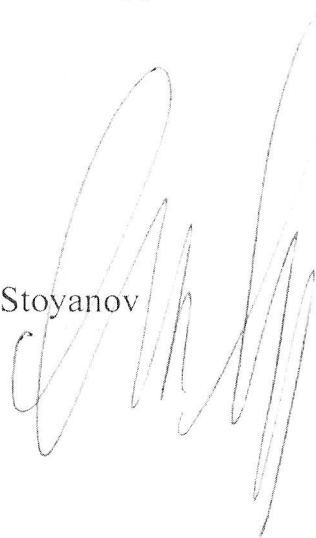
### **Conclusion**

The candidate to hold the position “Professor” in the competition has a long pedagogy service, secured teaching workload and has presented sufficient volume of scientific work with specific scientific and applied contributions. Thus she meets the requirements to hold the academic position “Professor” at SU St. Kliment Ohridski. Therefore I believe that positive assessment can be given as to the scientific research and educational – teaching work of Assoc. Prof. Dr Eleonora Stancheva – Todorova and she can be proposed to be appointed to hold the academic position “Professor“.

Sofia,

14 July 2023

Prof. Dr St. Stoyanov

A handwritten signature in black ink, appearing to be 'St. Stoyanov', written over a light blue horizontal line.