

## OPINION

**for the competition for academic position "Associate Professor"**  
in the field of higher education 3. Social, Economic and Legal Sciences  
by professional direction 3.8. Economics, scientific specialty "Economics and  
Management (Industry)", announced in the State Gazette no. 21/07.03.2023 with a  
term of 2 months,  
**with a single participant Chief Assistant Dr. Emil Borislavov Nikolov.**

**by Assoc. Prof. Dr. Ilian Ivanov Minkov** from UE-Varna,  
member of the scientific jury for the announced competition on the order of the  
Rector of the D. A. Tsenov Academy of Economics - Svishtov No. 364/02.05.2023  
and from its first meeting on 15.05.2023.

### **1. Information about the competition**

The competition for the academic position of "Associate Professor" in the field of higher education 3. Social, economic, and legal sciences, by professional field 3.8. Economics, scientific specialty "Economics and Management (Industry)" is announced by the D. A. Tsenov Academy of Economics - Svishtov for the needs of the Department of Industrial Business and Entrepreneurship at the Faculty of Production and Trade Business (Decision of the faculty council Protocol No 8 / 26.04.2023) with a term of 2 months from its promulgation in the State Gazette. On it, before the deadline expires, there are documents submitted by Chief Assistant Professor Dr. Emil Borislavov Nikolov. He is the only candidate in this competition.

The announced competition has provided the necessary teaching workload.

### **2. Brief information about the candidate in the competition**

Chief Assistant Dr. Emil Nikolov has completed his secondary education in the town of Svishtov in 2000. In 2004 he acquired the bachelor's degree in Business Administration, and in 2005 the master's degree in the same specialty at the D. A. Tsenov Academy of Economics – Svishtov. He received PhD in Economics and Management (Industry) in 2009 (Diploma No. 33628/14.12.2009) based on a

defended dissertation on the topic "Sustainability of the Firm Competitiveness". Since 2009 the candidate has been a full-time lecturer at the Department of Industrial Business and Entrepreneurship of the D. A. Tsenov Academy of Economics – Svishtov, initially as an Assistant Professor, and since 2010 he has been Chief Assistant Emil Nikolov's work biography also impresses his work as an economist at "Svilosa" AD - Svishtov and a municipal councilor in the Municipality of Svishtov.

### **3. Brief characteristics of the submitted scientific papers/publications**

The main part of the Ch. Assist. Dr. Nikolov's research work and scientific publications are focused on the thematic areas: CSR and non-financial reporting, knowledge management and staff training in the enterprise, and entrepreneurship. The scientific works submitted for participation in the competition for "Associate Professor" cover 34 publications in a total volume of 714 standard pages of independent participation. The structure of the publications is as follows:

Total number of publications: 34 with a total volume of 714 pp.

Of these:

- monographs — 1 with a volume of 184 pp.
- scientific studies – 8 with a volume of 275 pages.
- research papers – 6 with a volume of 95 pp.
- scientific reports — 19 with a volume of 160 pp. (1 co-authored paper published in a publication indexed in world-famous databases of scientific information).

The presented scientific works have been published in established and authoritative indexed editions such as "Scientific Research Almanac", The Scientific Papers of UNWE, " Economic Archive Dialogue", etc., which is a convincing indicator of their quality. The main part of Dr. Nikolov's publications focuses on several theoretical, methodological, and applied issues of CSR and non-financial reporting and knowledge management in business organizations, distinguished by the topicality of the problems under consideration, a high degree of thoroughness of



their research and a strong position of the author. I believe that the results obtained in them have a high practical usefulness and would contribute to the improvement of the management in the Bulgarian business organizations. The high level of scientific publications of Dr. Emil Nikolov is also evidenced by the 16 citations of his publications by Bulgarian scientists.

The publication, having the nature of a habilitation work is the monograph "Corporate Social Responsibility: Disclosure of Non-Financial Information". It is a large-scale scientific study of the theoretical-methodological aspects of CSR and the disclosure of non-financial information and an empirical study of the extent to which Bulgarian business organizations benefit from the opportunities of non-financial reporting. The author comes to the essential conclusion that too few enterprises take advantage of these opportunities and, accordingly, the benefits they bring. On this basis, it outlines options and decisions to stimulate non-financial reporting. I believe that the monographic study is an original scientific work with outlined author's positions, scientific and applied research, which have significant potential to contribute to the wider application of the CSR concept in Bulgarian enterprises.

An extremely good impression is made by the active participation of the candidate for associate professor in research projects. For the period from 2009 to 2023, Emil Nikolov has taken part in six successfully completed projects, in two of which he was a manager. The results of the research under the projects are presented in six scientific studies published in the "Scientific Research Almanac" – edition of the D. A. Tsenov Academy of Economics – Svishtov.

The facts and evidence presented in the documents given testify that the applicant Ch. Assist. Dr. Emil Nikolov fulfills the minimal national requirements (according to Art. 2b, para. 2 and 3 of the "Development of Academic Staff in the Republic of Bulgaria Act") and the additional requirements of the Academy "D. A. Tsenov" – Svishtov (according to Art. 116 and Art. 124 of the "Regulations for the Development of the Academic Staff at the Academy of Economics") for occupying the academic position of "Associate Professor" in the field of higher education 3. Social, economic, and legal sciences.

#### **4. General evaluation of teaching work**

Ch. Assist. Dr. Emil Nikolov has experience as a lecturer at the D. A. Tsenov Academy of Economics - Svishtov. He has participated in the development and teaching of 14 academic disciplines, including: "Enterprise Economics", "Human Resources Management", "Management of the Competitiveness of the Industrial Enterprise", "Management of the Small Enterprise", etc. in the bachelor's degree, and "Corporate Management", "Anti-crisis Corporate Management", "Outsourcing Project Management", "Knowledge Management" and others. in the master's degree. Its total audience workload for the period 2018 - 2023 is 3056 hours, i.e., 611.14 hours on average per year, significantly exceeding the planned annual norm.

For the needs of the educational process in the taught disciplines has developed independently or in co-authorship 4 textbooks:

1. "Project Management in Industry" (2019) – an independent textbook;
2. "Human Resource Management" (2016) - developed independently theme II, items 1 and 2; theme XI; Theme XII, items 2;
3. "Economy of the enterprise" (2015) - developed independently theme I, item 7; theme III, theme IV, item 1.1, item 1.5, and item 2.2; theme IX, item 2, and item 4; theme XIII, except item 1.;
4. "Small Enterprise Management" (2022) - independently developed theme II, item 1.1.

The above testifies to the presence of serious experience and a high degree of preparedness of the candidate for "Associate Professor" Emil Nikolov in the field of educational and teaching activities.

#### **5. Synthesized assessment of the candidate's main scientific and applied research contributions**

The publications of Dr. Emil Nikolov outline a number of contributions of scientific and applied nature. I confirm the contributions declared by the candidate, allowing myself to present them in a slightly more summarized and synthesized form. The following can be identified as classical scientific contributions:



1. Enrichment of theoretical formulations in the field of CSR, including nature, directions for realization, classification of positive effects, etc. Clarification of the essence and forms of manifestation of corporate social irresponsibility.

2. Further develop theoretical knowledge related to the reporting of non-financial information in terms of nature, development, effects and barriers, structures, quality characteristics and auditing.

3. Further development of the theory dedicated to company knowledge, including the development of a conceptual model for their management in business organizations.

To the scientific and applied contributions may be referred:

1. Development of a methodology for analysis and evaluation of the integration of non-financial reporting in companies, on the basis of which the degree of dissemination and quality of non-financial reporting among Bulgarian business organizations has been assessed.

2. Development of methodological tools for evaluation of CSR and its approbation in bicycle production enterprises in Bulgaria.

3. Analysis of the manifestation and level of CSR among enterprises from different sectors of the Bulgarian economy.

4. Outlining significant problems in the training of staff in Bulgarian enterprises and on this basis making recommendations for improving this key process for acquiring knowledge in companies.

Emil Nikolov's active participation in other educational and social activities is also impressive. It should be noted here:

- Participation in six short-term teaching mobilities under the Erasmus+ program and one under the project BG05M2OP001-2.016-0004-C01 "Economic Education in Bulgaria 2030" of the "NOIR" program, conducted in Romania.

- Participation in numerous trainings and specializations to improve qualification and skills.

- Membership in the "Bulgarian Association of CSR Specialists" and from 2023 is elected a member of the Management Board.

## **6. Main critical notes and recommendations**

Despite the undoubtedly high quality of the publications of the candidate for "Associate Professor", at this stage the relative share of publications abroad, as well as in scientific journals, referenced and indexed in world-famous databases of scientific information (Scopus or Web of Science) is too low. In this regard, I would like to recommend to Dr. Nikolov in his future publication activity to focus on publishing in such journals, which will also contribute to raising the prestige of the primary unit and the institution to which he belongs.

## **7. Conclusion:**

**The analysis made in the opinion on the competition for the qualification, scientific, teaching, and other activities of Chief Assistant Dr. Emil Borislavov Nikolov shows that art. 24 of the "Development of Academic Staff in the Republic of Bulgaria Act", art. 53 of the "Regulations for the implementation of the Development of Academic Staff in the Republic of Bulgaria Act", art. 116 and art. 124 of the "Regulations for the Development of the Academic Staff at the Academy of Economics" for occupying the academic position of "Associate Professor". All this gives me reason to suggest to the members of the scientific jury to choose Chief Assistant Dr. Emil Borislavov Nikolov for occupying the academic position of Associate Professor in the field of higher education 3. Social, economic, and legal sciences, by professional field 3.8. Economics, scientific specialty "Economics and Management (Industry)".**

19 May 2023

Varna

Signature: .....

/Assoc. prof. Ilian Minkov, Ph.D./