
D. A. TSENOV ACADEMY OF ECONOMICS
SVISHTOV

R E V I E W

for

for awarding the educational and scientific degree of doctor in the doctoral programme "Accounting, Control and Analysis of Economic Activity (Accounting)"

Reviewer: Prof. Dr. Milen Mitkov, professional field 3.7. Administration and Management, scientific specialty "Economics and Management" (Economic, Financial and Strategic Management).

Author of the dissertation: Miglena Trifonova Marinova, d010123290, doctoral student in the Doctoral Programme "Accounting, Control and Analysis of Economic Activity (Accounting)" at the Department of Accounting.

Topic of the dissertation: Accounting information support for effective management of mining industry enterprises

Reason for writing the review: participation in the scientific jury, according to Order No. 62 of 29.01.2026 of the Rector of the D. A. Tsenov Academy of Economics - Svishtov.

I. General presentation of the dissertation.

The documentation submitted for the competition is in compliance with the requirements of the Law on the Development of the Academic Staff in the Republic of Bulgaria (LDASRB, Art. 2, para. 2, item 1) and the Regulations for its Implementation (Art. 1a, para. 1). The procedure has been conducted in accordance with the relevant regulatory framework, including the Law on the Development of the Academic Staff in the Republic of Bulgaria, the Regulations for its Implementation, and the internal regulations of D. A. Tsenov Academy of Economics.

The dissertation consists of 215 pages and includes: introduction - 4 pages,

three chapters, conclusions, conclusion, bibliography and appendices. The presentation is 186 pages and includes 4 figures and 16 tables.

The proposed work consists of three chapters, logically linked as follows: chapter one 49 pages, chapter two - 78 pages and chapter three - 51 pages. The introductory part and the conclusion are designed according to the requirements. There are formulated conclusions for each of the chapters.

The presented work fully corresponds to the topic of the doctoral study, including a number of innovative solutions.

The list of used literature is 10 pages. It lists a total of 127 sources, of which - 44 in Cyrillic and 83 in Latin.

There are 6 appendices and they are composed of key indicators for the Main objects of accounting in the sector - tangible assets, costs and revenues; Characteristics of applicable international standards; Advanced grouping of current environmental costs (OPEX) by areas in the extractive sector; Comparative analysis and adaptation of a “green” capital budget in the extractive industry; Integration of environmental cost accounting (ECA) in the operating budget (OPEX) and Linking the environmental budget with corporate strategy and ESG reporting

II. Assessment of the structure and content of the dissertation.

The specific nature of the extractive industry, which includes depletion of natural resources, high capital expenditures and significant environmental responsibilities, requires a thorough rethinking and improvement of traditional accounting models. This dissertation builds on the existing theoretical framework by proposing a comprehensive accounting approach adapted to the modern requirements of the market-oriented and environmentally responsible extractive industry.

The research thesis is that by improving and integrating specific accounting approaches and methods (in particular in the field of reporting environmental costs and calculating by activities) a detailed and strategically useful accounting

and information base can be provided for effective management, making investment decisions and achieving sustainability in extractive industry enterprises.

The object of the study is the accounting system of extractive industry enterprises.

The subject of the study is the methodology and organization of accounting for specific assets, costs and environmental liabilities, with the aim of improving the information provision for decision-making in the sector.

The aim of the study is to propose an integrated approach for environmental accounting and information provision for strategic management and sustainability.

The object, subject, goal and tasks are clearly defined, analyses have been consistently carried out and justified conclusions have been drawn after checking the results through experimental methods.

As a result of the review of the dissertation work, I can confirm that Miglena Trifonova Marinova has a thorough knowledge of the state of the research problem and has creatively approached its development and solution. The actual content of the dissertation work has a comprehensive and complete character, sufficiently clearly presenting the carried out scientific and research activity.

Based on the information presented in the dissertation work, I believe that the doctoral student has a leading role in creating the concepts, the methodologies for their implementation and the final product obtained.

The research work is methodologically sound and consistently structured, and the reliability of the presented results is guaranteed.

The doctoral student's ability to combine theoretical analyses and generalizations, defining basic concepts, substantiated critical comments and comparisons of literary sources is evident, which speaks of a serious theoretical preparation and attitude on the one hand, and on the other hand, of skillfully

designed and conducted empirical analyses based on relevant official data. The demonstrated approach of "evidence-based research" shows not only the skills of the doctoral student, but also emphasizes her scientific-cognitive and methodological potential.

The presented literature review is well structured and provides comprehensive information for understanding the issue by an unfamiliar reader. This allows me to conclude that Miglena Trifonova Marinova is well acquainted with it, which is one of the reasons for the extremely innovative final product of the dissertation.

The abstract has a length of 39 pages and adequately reflects the structure and content of the doctoral dissertation. Its content is fully consistent with the main text of the dissertation, and the facts, conclusions, and statements presented are reliable and have been verified through experimental and analytical methods.

The abstract creates an objective idea of the essence of the work and the achievements of the author and fulfills its function as a summary of the scientific work and contributions of the doctoral student.

Regarding the requirement that no plagiarism in the candidate's scientific works has been established under the legally prescribed procedure (Art. 53, para. 5 of the Regulations for the Implementation of the LDASRB), no such violations have been identified so far.

III. Scientific and scientific and applied contributions in the dissertation.

I confirm and fully share the self-assessment made by the doctoral student of the scientific innovations and their significance (see. Reference for scientific and applied contributions). They are correctly described, justified, valid and practically useful results that enrich the knowledge on the researched topic. The doctoral student has presented her vision of the contributions and I generally agree with her.

All listed scientific and applied scientific contributions are accepted without reservations by the reviewer as justified, proven and practically applicable. They demonstrate both an original approach and the author's ability to combine

theoretical knowledge with practical solutions.

The doctoral student presents 6 publications on the topic of the dissertation – 1 article and 5 reports. Four of them are independent, and two others are co-authored with another author. This shows that the author's contribution to them is indisputable. Also, I can note that all the publications present different aspects of the dissertation work, including the conceptual part. In the reviewed publications, doctoral student Miglena Trifonova Marinova shows good command of professional terminology and demonstrates a good scientific style and language of the presentation.

The scientific works are of substantial volume and quality, allowing for a comprehensive assessment of the PhD candidate's research.

The scientific production of Miglena Trifonova Marinova is at a high scientific level. The attached texts are evidence of developed skills for theoretical generalizations, justification and methodological correctness, careful, precise and reasoned empirical analysis. The obtained scientific results are of interest to a wide range of users: researchers, teachers, students and practitioners.

In accordance with the minimum national requirements for obtaining the educational and scientific degree “Doctor” in Field 3. Social, Economic and Legal Sciences, Professional Field 3.8. Economics, the PhD candidate Miglena Trifonova Marinova has achieved the following results: in Group of Indicators G – Sum of indicators 4 to 10 – **a total of 58 points**, with a minimum required threshold of 30 points; and in Group of Indicators A – Sum of indicator 1 – a total of 50 points, with a minimum required threshold of 50 points.

IV. Critical comments, questions and recommendations regarding the doctoral dissertation.

The dissertation work of Miglena Trifonova Marinova is an in-depth study of high scientific and practical value, distinguished by a clear structure, original contributions and experimentally validated results.

We do not have any joint publications and developments with doctoral

student Miglena Trifonova Marinova.

I do not personally know doctoral student Miglena Trifonova Marinova, but from what is presented in the dissertation work I had the opportunity to convince myself that she has experience and knowledge in a sufficiently wide range of issues. The practical implementation of the concept proposed by her also shows her ability to combine scientific theory with its practical application, as well as the application of a creative approach. All this speaks of a fully developed scientific specialist.

I would like to make one recommendation regarding the future development of doctoral student Miglena Trifonova Marinova to publish her articles in more international publications in English in the future. This will allow her to disseminate the obtained results to a significantly wider circle of interested persons.

The recommendation made does not belittle the work done by doctoral student Miglena Trifonova Marinova in her dissertation. They are aimed solely at her future scientific work

V. Summary conclusion and statement.

The dissertation presented to me is complete in nature, meets all the requirements of the Act on the Development of the Academic Staff in the Republic of Bulgaria and the Regulations for its implementation. The refore, I give a positive assessment and propose that doctoral student Miglena Trifonova Marinova be awarded the educational and scientific degree of Doctor in the Doctoral programme “Accounting, control, and analysis of economic activity (Accounting)”.

06.03.2026

Member of the Scientific Jury:

Prof. Dr. Milen Mitkov