STATEMENT

Prepared by: Assoc. Prof. Stanislava Pancheva Georgieva, PhD, Department of Economics, NBU, Sofia.

Author of the dissertation: full-time doctoral student, dismissed with the right to defend Niya Vasileva Marinova, d010122284, Department of Accounting, D. A. Tsenov Academy of Economics – Svishtov.

Topic of the dissertation: Accounting information as a factor for optimizing the management of enterprises in the energy sector

Purpose of preparing the opinion: to assess the quality of the dissertation work for the acquisition of the educational and scientific degree "Doctor" in the doctoral programme "Accounting, control, and analysis of economic activity (Accounting)"

Grounds: Order No. 808 of the Rector of the D. A. Tsenov Academy of Economics – Svishtov, 01.09.2025.

I.General presentation of the dissertation:

The object and subject of the dissertation work are formulated in full accordance with the requirements of academic practice, which provides the necessary basis for conducting an objective analysis and preparing a precise assessment of the role of accounting information as a strategic factor for optimizing the management of enterprises in the Energy sector.

The volume of the work amounts to 230 pages. Structurally, the work is built logically and consistently. It includes an introduction, three substantive chapters, a conclusion and a bibliography, and 6 appendices are also provided. The argumentation is additionally supported by 9 figures and 26 tables, which strengthens its analytical validity.

The literature used is distinguished by its relevance and diversity, including 112 significant sources by Bulgarian and foreign authors, along with current legislation.

Based on the review, it was found that the dissertation work, in terms of its formal, structural and technical characteristics, fully meets the criteria and standards established for this type of scientific work.

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

Accounting information in the energy sector is a strategically important resource, as it provides not only financial transparency, effective resource management and compliance with regulatory requirements, but also integration with modern technologies and sustainable emissions management. It supports the process of strategic decision-making, helps attract investments by taking into account corporate social responsibility and is established as a key tool for optimization and development of enterprises in the conditions of digitalization and green transition. Therefore, the topic of the dissertation is defined as topical and of high scientific and practical significance.

With the development of ideas regarding accounting information and its impact on the management of enterprises in the Energy sector, the aim is to overcome the established scientific deficit in the Bulgarian context. In the dissertation, accounting information is examined through the prism of a strategic management resource for optimization, sustainable development and digital transformation of enterprises in the specified sector.

The style and means of expression in the development are in accordance with academic standards for scientific research. The volume of 230 pages testifies to the depth and precision of the research conducted.

The research methodology combines theoretical approaches (induction, deduction, analysis, synthesis, comparative analysis) with empirical research based on expert interviews, thus ensuring the necessary balance between scientific validity and practical applicability in the context of management optimization in enterprises in the energy sector.

The abstract accurately, completely and correctly reflects the content of the dissertation work.

III. Scientific and applied contributions of the dissertation work.

The following contributions are highlighted in the dissertation work:

• The specific regulatory challenges facing enterprises in the energy sector are revealed through an in-depth analysis of the specialized literature and the regulatory framework, as well as the interrelationship between traditional financial reporting and sustainability reporting is argued.

• An integrated model for optimizing audit processes in energy enterprises is developed, based on synergy between internal and independent financial audit, with an emphasis on the integration of non-financial reporting and overcoming the deficits identified in practice.
• The role of ERP systems is argued as a strategic tool for accounting transformation, through which financial and non-financial data are integrated and high efficiency, automation and full ESG reporting in the energy sector are achieved.

On this basis, the conclusion is based that through the development of the dissertation work, an enrichment of theory and practice has been achieved through the integration of financial and sustainable reporting, improvement of audit processes and argumentation of ERP systems as a strategic tool for transformation in the energy sector.

IV. Questions on the dissertation.

1. What results would the use of the proposed integrated model for optimizing audit processes in energy enterprises lead to?

V. General assessment of the dissertation and conclusion.

The dissertation on the topic "Accounting information as a factor for optimizing the management of enterprises in the energy sector", with author Niya Marinova, possesses the necessary qualities for its designation as a completed dissertation research. It highlights significant scientific and scientific-applied contributions, of interest both for accounting theory and practice. It fully meets the requirements of Art. 6, para. 3 of the Act on the Development of Academic Staff in the Republic of Bulgaria and of Art. 27, para. 1 and 2 of the Regulations for its implementation. Therefore, I give it an overall positive assessment and recommend that the esteemed jury vote for the acquisition of the educational and scientific degree "Doctor" in the doctoral programme "Accounting, control, and analysis of economic activity (Accounting)" by doctoral student Niya Vasileva Marinova.

20 September 2025

Prepared the statement: ..

(Assoc. Prof. Stanislava Georgieva, PhD)