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D. A. TSENOV ACADEMY OF ECONOMICS – SVISHTOV

## О P I N I O N

**Prepared by:** Assoc. Prof. Galina Chipriyanova, PhD, D. A. Tsenov Academy of Economics – Svishtov, Department of Accounting, Scientific specialty “Accounting, Control and Analysis of Economic Activity (Accounting)”

**Basis for the submission of this review:** participation as a member of the scientific jury for the defense of the dissertation, in accordance with Order No. 62/29.01.2026 of the Rector of the D. A. Tsenov Academy of Economics – Svishtov and the decision of the scientific jury

**Author of the dissertation:** Miglena Trifonova Marinova

**Topic of the dissertation:** ACCOUNTING INFORMATION SUPPORT FOR EFFECTIVE MANAGEMENT OF MINING INDUSTRY ENTERPRISES

### I. General presentation of the dissertation

The dissertation entitled “Accounting information support for effective management of mining industry enterprises” demonstrates the characteristics of an academic research study and is presented in a completed and coherent form. The dissertation comprises 215 standard pages, including a table of contents, a list of abbreviations and acronyms, an introduction, a main body structured into three chapters, a conclusion, a bibliography, and 6 appendices. The study includes 4 figures and 16 tables.

The formulated topic, “Accounting information support for effective management of mining industry enterprises” is **suitable for** a doctoral dissertation.

The reviewed study is **relevant** to both theory and practice. Topics related to accounting challenges in mining industry enterprises are becoming increasingly relevant in the context of growing pressure for transparency and business sustainability. The specific nature of the sector, which involves the depletion of natural resources, high capital expenditures, and significant environmental responsibilities, requires a thorough rethinking and enhancement of traditional accounting models. Accounting serves as a key source of information essential for the effective management and integration of environmental and social aspects into strategic decision-making. Although the doctoral candidate refers to the

work of other authors, her own stance on the subject matter is clearly **recognizable** in relation to theirs.

The **aim** of the study is to propose an integrated approach for environmentally oriented accounting information support for strategic management and sustainability.

The **object** of the research is the accounting system of mining industry enterprises (Sector B Mining and Quarrying, 08 Quarrying of non-metallic minerals, 08.1 Quarrying of stone, sand, and clay, 08.11 Quarrying of building and decorative stone, limestone, raw gypsum, chalk, dolomite, and shale and 08.12 Quarrying of crushed stone, gravel and sand, extraction of clay and kaolin), while the **subject** of the study is the methodology and organization of accounting for specific assets, costs, and environmental liabilities, with the aim of improving information support for decision-making in the sector.

The main **thesis** of the dissertation, that through the improvement and integration of specific accounting approaches and methods (particularly in the areas of environmental cost accounting and activity-based costing), a detailed and strategically relevant accounting information base can be established to support effective management, investment decision-making, and the achievement of sustainability in mining industry enterprises, is **substantiated**.

In the doctoral dissertation, four research **objectives** have been formulated.

The **figures** and **tables** presented in the study effectively visualize the author's ideas and illustrate the conducted research, summaries, and interrelationships within the exposition.

There is a logical coherence between the main conclusions and the content of the individual sections of the dissertation.

The text is supported by numerous citations from the **literature**. A comprehensive bibliography of 127 sources is included, comprising foreign-language publications, regulatory documents, and online materials. The sources are used appropriately, with full adherence to the principles of academic ethics

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

The doctoral dissertation is characterized by a clear, logically structured, and academically well-argued style, distinguished by precise and properly applied scientific terminology. The author demonstrates consistency in exposition, conceptual coherence, and a high degree of methodological precision, which enhances the persuasiveness of the analysis and significantly increases the scholarly value and theoretical significance of the research.

Chapter One presents a comprehensive and systematized overview of the theoretical and applied aspects of accounting in mining sector enterprises. The study examines the assets and operational specificities of mining industry enterprises as objects of accounting, with

particular emphasis on resources, property, plant and equipment, and the specific production processes characteristic of the sector. The dissertation provides an in-depth analysis of the features of the accounting system in this field, including the organization of the reporting process, the specific nature of costs and their calculation, as well as the regulatory framework governing accounting practices. A comparative and critical analysis of existing theoretical concepts and best practices related to the integration of accounting into enterprises' strategic approach to sustainability is also undertaken. In this context, the current state of accounting in the mining industry is outlined, and a conceptual foundation for subsequent research is established, substantiating the need for a closer linkage between the accounting system and strategic management within the framework of sustainable development.

Chapter Two analyzes the business transactions and processes specific to the mining industry with a view to improving their accounting treatment. Particular attention is paid to the accounting aspects related to securing areas for the extraction of stone, sand, and clay, clarifying the legal and economic characteristics of these processes and their impact on the enterprises' accounting systems. The accounting dimensions of the concession model in mining activities are examined in detail, with existing practical difficulties and deficiencies in reporting practices being identified. Of particular importance are the analyses devoted to the accounting treatment of land recultivation and restoration activities. The research demonstrates an in-depth understanding of the sector's specificities and the author's ability to formulate well-argued proposals with practical applicability and sound methodological grounding.

Chapter Three places particular emphasis on the accounting, informational, and tax treatment of waste in the mining industry, analyzing both the regulatory requirements and the practical challenges of their implementation. Discrepancies and risks in reporting practices have been identified, highlighting the need for clearer regulations and methodological guidance. Of significant importance are the provisions related to the modern accounting approach for recognizing expenses associated with environmental protection and recultivation, including the provisioning for future liabilities. The study examines opportunities for more accurate recognition, measurement, and presentation of environmental costs, providing well-founded solutions aimed at enhancing the reliability and transparency of financial information. Conceptual directions for transforming accounting practices toward sustainability and the development of environmental reporting, as part of enterprises' strategic management, are also outlined. In this context, the necessity and benefits of integrating environmentally oriented accounting information into the budgeting process are substantiated, contributing to improved planning, control, and assessment of environmental commitments.

The doctoral dissertation demonstrates a systematic and interdisciplinary approach. An appropriate and methodologically well-grounded **scientific toolkit** has been applied, encompassing suitable theoretical and empirical research methods. Through its consistent and purposeful application, the formulated research objectives **have been achieved**, and the aim of the study has been successfully **realized**.

The achieved results are distinguished by logical coherence, well-founded reasoning, and practical orientation, which allows them to be characterized as having a clearly defined **scientific and applied scientific** nature. They contribute both to the enrichment of theoretical frameworks in the studied field and to the improvement of accounting practices in mining industry enterprises.

The doctoral candidate has presented 6 publications (1 article and 5 scientific papers), of which 4 are sole-authored and 2 are co-authored. One of the papers has been published in scientific journals indexed and refereed in internationally recognized databases. According to the candidate's declaration, the publications related to the dissertation meet the minimum national requirements for obtaining a PhD degree in the field of higher education 3. "Social, Economic, and Legal Sciences", in accordance with Article 2b of the Bulgarian Law on the Development of the Academic Staff in the Republic of Bulgaria. The candidate has also participated in eight scientific forums.

The abstract entitled: "Accounting information support for effective management of mining industry enterprises" is of sufficient length – 39 pages and fully corresponds to the structure, content, and research results of the dissertation.

According to the information provided from the specialized software check, no matches indicating plagiarism were found in the doctoral dissertation or in the abstract.

### **III. Scientific and scientific and applied contributions in the dissertation** I

I agree with the five outlined scientific and applied contributions of the doctoral dissertation, which contribute to the expansion and deepening of research in the field of accounting and informational support for mining industry enterprises. They are well-argued and substantiated throughout the study and possess a clearly defined theoretical and practical applicability, providing opportunities for the improvement of management and accounting processes in the sector.

The summary presented in the abstract objectively and reliably reflects the results achieved by the doctoral candidate, characterizing them as scientific and scientific and applied achievements with methodological justification and potential for integration into the practices of mining industry enterprises.

#### **IV. Questions Regarding the Doctoral Dissertation**

Some possibilities for further improvement of the doctoral dissertation can be indicated: in certain sections, the author's argumentation could be highlighted more clearly; the discussion of the strategic implications of integrating environmentally oriented accounting could be expanded; and the study of the integration of accounting information related to environmental aspects into the budgeting process could be deepened. These observations do not diminish the positive evaluation of the work, which enriches scientific knowledge and contains significant ideas and results.

I have no further questions for the doctoral candidate.

#### **V. Summary assessment of the dissertation and conclusion**

The dissertation entitled: "Accounting information support for effective management of mining industry enterprises" represents a timely and in-depth study with clearly defined scientific merits and contributions. Based on the conducted quantitative and qualitative evaluation of the research, I express a positive opinion and support the awarding of the educational and scientific degree of "Doctor" to Miglena Trifonova Marinova in Professional Field 3.8. Economics, Doctoral programme "Accounting, Control, and Analysis of Economic Activity (Accounting)".

March 06, 2026, Svishtov

Prepared by:

(Assoc. Prof. Galina Chipriyanova, PhD)