

OPINION
on a dissertation
for the acquisition of the educational and scientific degree "doctor"

Prepared the review: Assoc. Dr. Nikolay Penev Ivanov

Trakia University - Stara Zagora, Faculty of Economics; scientific field 3. Social, economic and legal sciences; in professional field: 3.8. Economics; scientific specialty: "Accounting, control and analysis of economic activity"; appointed according to Order No. 1371 – 22.12.2025 of the Rector of the D. A. Tsenov Academy of Economics - Svishtov as a member of the scientific jury.

Author of the dissertation: PhD student Zaharina Rumenova Tomova

D. A. Tsenov Academy of Economics - Svishtov; scientific field 3. Social, economic and legal sciences; Professional field 3.8 "Economics"; Doctoral program "Finance, monetary circulation, credit and insurance (finance)".

Topic of the dissertation: "Financial management and project dimensions of folklore festivals as special tourist events"

I. General presentation of the dissertation work

The dissertation work submitted for evaluation by doctoral student Zaharina Rumenova Tomova on the topic "Financial management and project dimensions of folklore festivals as special tourist events" is a logically connected, in-depth and wide-ranging scientific research.

The relevance of the topic is determined by the growing socio-economic significance of the tourism sector due to the rapid pace of industry growth, as well as the need to activate management activities to solve problems in the development of the tourism sector.

The dissertation is presented in a total volume of 217 standard typewritten pages. The dissertation is structured, from an introduction, three chapters, conclusion, list of tables and figures used and list of literary sources used. The dissertation contains 4 tables and 12 figures. 4 appendices have been added.

The subject of the research in the dissertation is the set of organizational, economic and management relations that ensure the sustainable development of tourism and tourist areas. The object of the dissertation is folklore festivals as special tourist events.

The research thesis concerns folklore festivals, considered as a special tourist event, whose effective project and financial management transforms them into a sustainable model for stimulating and impacting the local economy.

The purpose of the dissertation is to study the financial management and project dimensions of folklore festivals as special tourist events. The tasks are correctly formulated and accurately implemented.

The research is well balanced in terms of structure. The dissertation is standardly constructed, which allows the issues concerned to be studied with the necessary logical sequence, with the reader's attention skillfully kept on the text.

The literature used, which was studied by the doctoral student in the research process, consists of 121 titles, in Cyrillic and Latin, including Internet pages. The latest findings are evidence of the author's in-depth awareness of the research on the topic, both by Bulgarian and foreign authors. The sources correspond to the thematic focus, are used in good faith and are cited in the accepted order.

The appendices support and illustrate the author's findings, and are a prerequisite for the formulation of significant conclusions and recommendations for improving tourism management.

The researched problem, with its goal, object, subject, tasks, thesis and the achieved results, the formulated conclusions and recommendations, are a request for easy practical applicability in a real business environment of the strategies and tactics for managing tourist events approved by the author.

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

The in-depth analysis of the dissertation work allows us to conclude that research on such a topic is relevant over time, due to the volatility of the market situation, consumer requirements for goods, services, maintenance, etc., all of which creates a need to rethink the management approach to tourist events in Bulgaria.

The chosen topic is disputable and allows for reasoned conclusions, proposals and contributing aspects to be formulated.

The language and style of the presentation in the dissertation work are at a very good level. No repetitions or deviations in the presentation are established. The work is precisely structured. There is a proportionality of its individual parts. The scientific tools are appropriate for the specific issue and allow for reasoned conclusions to be made.

The literary sources used are accurately cited in accordance with the requirements. No significant deviations from the norms of scientific and professional ethics have been established.

The presented abstract, in the amount of 34 pages, presents the complete and accurate content of the dissertation. It is written in a clear, understandable and scientifically sound style, reflecting the main points in the dissertation and giving a clear idea of the achievements of the doctoral student.

The publications related to the dissertation were developed independently, their total number being 3.

III. Scientific and scientific-applied contributions of the dissertation.

The dissertation contains many positive aspects and achievements of the author, which can be characterized as contributions to theory and practice. The author's scientific achievements stand out with originality, practical applicability and as a means of increasing the effectiveness of the management of tourism activities. The more significant of the scientific and applied contributions are well formulated:

1. A survey toolkit was created and implemented to study the socio-economic and cultural effects of folklore festivals. A reliable database has been built for assessing the attitudes of festival participants.

2. Models for analyzing and forecasting festival processes using statistical and economic-mathematical methods have been developed and applied, including hypothesis testing, non-parametric checks and logistic modeling.

3. A technology has been proposed for creating and implementing monitoring of sustainable tourism development in tourist destinations, which takes into account the global criteria for sustainable tourism development recommended by the World Tourism Organization.

IV. Critical notes, opinions and recommendations.

Despite the specificity of the research activity, which is associated with relative individuality and independence, I believe that strengthening the doctoral student's team research activities in the future will be beneficial not only for her, but also for the other scientists with whom she will work. I do not personally know the doctoral student, but the previous opinion is based on the author's publications, which are entirely independent.

It can be confidently assumed that the results achieved by the doctoral student are applicable to the activities of other festival events. The latter can be confirmed in her future work, by testing her proposals in other festivals.

The complete reading of the provided materials does not provoke any questions.

The indicated remarks, recommendations, as well as the assessments presented in this opinion do not in any way reduce the value of the analyzed materials, but should be perceived as recommendations in the future development.

V. Summary conclusion and assessment

Based on the in-depth analysis of the developed dissertation work, it can be confidently stated that it is a scientific work with significant achievements. The contributing moments, scientific merits and the content of the dissertation work present the author and his results in a positive light.

The research tasks have been successfully completed, and the main goal set has been achieved. The scientific and scientific-applied contributions in the dissertation work enrich scientific knowledge and support practice.

The materials presented to me for the preparation of this review comply with the laws. Therefore, I allow myself, fully convinced and objectively, to give my positive assessment and propose to the esteemed members of the Scientific Jury to award the educational and scientific degree “Doctor” in the scientific field 3. “Social, economic and legal sciences”; professional field 3.8 “Economics”; Doctoral program “Finance, money circulation, credit and insurance (finance)”, to Zaharina Rumenova Tomova.

06.02.2026

Stara Zagora

Prepared the review:

(Assoc. Prof. Dr. Nikolay Penev)