

OPINION

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

The opinion was prepared by: Associate Professor Dr. Nikolay Penev Ivanov, Thracian University, Faculty of Economics, Stara Zagora, scientific field 3. Social, economic and legal sciences; in professional field: 3.8. Economics; scientific specialty: "Accounting, control and analysis of economic activity".

Grounds for writing the opinion: Order of the Rector of the Academy of Economics "D. A. Tsenov", Svishtov 476/12.06.2025 for inclusion in the composition of the scientific jury and Regulations for the implementation of the ZRAS of the Academy of Economics "D. A. Tsenov" - Svishtov.

Author of the dissertation: Goryan Blagovestov Milev, D010221240, doctoral student at the Academy of Economics "D. A. Tsenov" - Svishtov, Higher Education Area 3. Social, Economic and Legal Sciences; Professional Field 3.8 "Economics"; Doctoral Program "Finance, Monetary Circulation, Credit and Insurance (Finance)".

Topic of the dissertation: "Transformations of the Economy in the Conditions of COVID-19 - Financial Assessment and Sectoral Analyses".

1. General presentation of the dissertation, assessment of its form and content

The dissertation submitted for evaluation by doctoral student Goryan Blagovestov Milev on the topic "Transformations of the economy in the conditions of COVID-19 - financial assessment and sectoral analyses" is a thorough and wide-ranging scientific study, developed in a total volume of 153 standard pages and consists of: an introduction, three chapters, a conclusion and used literature. The dissertation is illustrated and contains 7 tables and 19 figures. The sources of information are contemporary. They are also supported by the author's own research. The study is well-balanced in terms of structure. The dissertation is properly constructed, which allows the problems posed to be examined with the necessary logical consistency.

The chosen topic is dissertable and allows for reasoned conclusions, proposals and contributing aspects to be formulated. The topic has both theoretical and practical application. The doctoral candidate sufficiently substantiates the relevance and significance of the scientific research, supporting his thesis with results from specific studies.

The research tools used, encompassing various methods and approaches, are appropriate for the purpose and objectives of the study, and have been applied correctly. The scientific tools are appropriate for the specific issue and allow for reasoned conclusions to be drawn. The research methods are appropriately selected. The adopted restrictive conditions refine the research framework..

The present scientific research is focused on the problems related to assessing the degree of impact of the ongoing transformation processes in the economic system on economic growth and assessing the degree of economic and digital transformation in Bulgaria under the influence of the depth of changes in the world economy in the XXI. The most significant shock impacts of the Covid-19 pandemic on the processes of sectoral structural transformation in Bulgaria and the possibilities for inclusive and sustainable recovery after Covid-19 based on the ongoing processes of digital transformation are deduced. The level of digital readiness of Bulgaria for the adoption and inclusion of digital technology, as well as the capacity to create new and innovative opportunities for its use at the macro and micro levels, is also assessed.

The introduction contains all the necessary elements. The object and subject, the research goal and tasks are correctly defined. The study is well balanced in terms of structure.

The dissertation is correctly constructed, which allows the necessary logical sequence to study the business behavior of transport companies in conditions of market anomaly.

The purpose and tasks of the dissertation are related to the research thesis and are the basis of the well-composed structure and content of the dissertation. The tasks clearly define the directions in which the work is developed. The object and subject of the dissertation are clearly formulated, which implies the disclosure of good practices and solutions that would be useful for business.

The bibliography includes 127 sources. The sources correspond to the thematic focus, and no unscrupulous use of foreign texts has been established.

I believe that the doctoral student categorically states his scientific positions, which makes it possible to outline the contributing moments of a theoretical and practical-applied nature in the dissertation.

2. General scientific and substantive assessment of the work

The object of research is determined to be the transformation of economic systems, the connections and interactions of their constituent elements, as well as the influence of the connections of the whole on the functioning of the parts.

The subject of the dissertation research is emphasized on economic relations arising in the process of transformation of economic systems, trends and models of development of production, technological, economic, institutional and social structures in their unity and interaction.

The research thesis is well formulated, as the author defends in the dissertation work that each economic system inevitably transforms under the influence of specific factors, determined by the respective stage of development of social production and under the influence of the depth of changes in the world economy in the 20th and early 21st centuries.

The goal and objectives of the study are precisely formulated, which is a prerequisite for in-depth conclusions and recommendations. The language and style of the presentation in the dissertation work are at a good level. No repetitions and deviations are identified in the presentation. The work is properly structured. There is a proportionality of its individual parts.

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 identified.

My general conclusion is that a dissertation is a comprehensive, complete, well-structured study with significant scientific and scientifically applied results on a current and significant problem, which shows that the doctoral student is capable of independently conducting scientific research.

3. Content of the dissertation

In chapter one, the author examines the main characteristics of the processes of transformation of economic systems and their impact on sectoral specialization. The specifics of the most popular contemporary concepts regarding the transformation of economic systems are outlined and the main views regarding the impact of industrial revolutions on the transformation of economic systems are outlined.

In chapter two, the emphasis is on clarifying the interdependence between structural transformation and economic growth based on existing assumptions in the economic literature and characterizing the specifics of the applicable indicators for assessing the degree of structural transformation of the economy. Based on the theoretical assumptions, an empirical analysis was carried out to assess the speed of structural transformation in Bulgaria for the period 2000 - 2023.

In chapter three, there is a practical and applied aspect of the scientific research in the dissertation. The extent to which the restrictions imposed by the Covid-19 pandemic and the shocks it has caused have affected the processes of structural and digital transformation of the

national economic system has been studied. The possibilities for an inclusive and sustainable recovery after Covid-19 and the level of digital readiness of Bulgaria for the adoption and inclusion of digital technology, as well as the capacity to create new and innovative opportunities for its use at the macro and micro levels, have been assessed.

4. Assessment of the publications on the dissertation work

3 publications are presented, which are independent. The publications are tied to the dissertation, ensuring the necessary publicity of the author's achievements. A reference for citations is not presented.

5. Contributions of the dissertation work - scientific and scientific-applied

I accept the main results and contributions formulated by doctoral student Goryan Milev, contained in the dissertation work. I accept the contributions as real, reliable and proven in the course of the dissertation research.

6. Evaluation of the abstract

The submitted abstract, which is 29 pages long, presents the complete and accurate content of the dissertation. The abstract is presented in a synthesized form that meets the requirements. It is written in a clear, understandable and scientifically sound style, reflecting the main points of the dissertation and giving a clear idea of what the doctoral student has achieved. The abstract contains the necessary logical sequence. It includes the general characteristics of the development, structure and content, a brief presentation of the dissertation, main conclusions and recommendations, contributions and publications on the topic.

7. Opinions, recommendations and notes

In conclusion, in the future scientific activity of the author it is good to publish his research in specialized, refereed and indexed scientific publications. I have no specific questions regarding the dissertation work.

8. Summary conclusion and assessment

The dissertation of doctoral student Goryan Blagovestov Milev, on the topic: "Transformations of the economy in the conditions of COVID-19 - financial assessment and sectoral analyses" is a completed scientific study. The scientific and scientific-applied contributions in the dissertation enrich scientific knowledge and support practice.

The indicated results and scientific contributions contained in the dissertation give grounds for the conclusion that it fully meets the requirements of the ZRASRB, PPZRASRB and the Regulations for the development of the academic staff at the SA "D. A. Tsenov" - Svishtov regarding the awarding of the educational and scientific degree "doctor".

The materials presented to me for the preparation of this opinion comply with the ZRASRB, PPZRASRB and the Regulations for its application at the SA "D. A. Tsenov" - Svishtov.

Based on the above, I positively evaluate the thesis and propose to the esteemed members of the Scientific Jury to make a decision to award the educational and scientific degree "Doctor" to Goryan Blagovestov Milev in the field of higher education 3. "Social, economic and legal sciences"; professional field 3.8 "Economics"; Doctoral program "Finance, money circulation, credit and insurance (

26.08.2025 г.
Stara Zagora

Prepared an

(Assoc. prof. Nikolay Penev)