

## OPINION

From: Prof. Dr. Vesselin Mintchev Mintchev, International Business School – Botevgrad (IBS),  
Professional Field: 3.8. Economics

Subject: Competition for the academic position of “Associate Professor” in the scientific specialty  
3. Social, Economic, and Legal Sciences, Professional Field 3.8. Economics (Finance, Taxation,  
and Financial Management of the Firm) at the International Business School – Botevgrad (IBS).

### **1. Information about the competition**

The competition was announced to meet the needs of IBS, in accordance with the Academic Council’s decision of 26.03.2025. I am participating as a member of the academic jury pursuant to Order No. 39/02.04.2025 of the Rector of IBS.

### **2. Brief information about the Candidates**

The sole participant in the competition is Chief Assistant Dr. Tsvetelina Valerieva Nenkova, International Business School – Botevgrad.

According to the information provided, Dr. Nenkova holds a Bachelor’s degree in Finance from the D. A. Tsenov Academy of Economics (2008). She earned her Master’s degree in Financial Management from the same institution in 2009 and completed her PhD in Economics, specialty 05.02.18 “Economics and Management,” at the International Business School – Botevgrad in 2015.

The information provided attests to the candidate’s good language proficiency and digital competencies, which have enabled Chief Assistant Tsvetelina Nenkova to participate in nine educational and applied scientific projects, some with international involvement.

Most of the candidate’s professional experience is in the educational and academic spheres- over 4 years at the D. A. Tsenov Academy of Economics and more than 9 years at the International Business School. The certificates and references submitted attest to the candidate’s significant consulting activity, complementing her teaching and research engagement.

### **3. Fulfillment of the Requirements for the Academic Position**

The self-assessment report objectively reflects the candidate's achievements for the position of Associate Professor at the International Business School. All minimum requirements according to the Regulations for the Implementation of the Law on the Development of the Academic Staff in the Republic of Bulgaria have been met.

As already mentioned, the candidate obtained her PhD at the International Business School – Botevgrad in 2015.

The candidate participates in the competition with 21 publications, including 2 monographs (one being the habilitation thesis and the other her dissertation, which differs in content from the habilitation work), 3 studies, 2 articles, and 14 papers. Four of the publications are in English, and 17 in Bulgarian. Some of the publications are co-authored. The overall scholarly output of Dr. Tsvetelina Nenkova comprises a total of 36 works: 2 monographs, 3 studies, 8 articles, 19 papers, and 4 textbooks.

Dr. Nenkova participates in the competition with 18 citations, including those in editions referenced and indexed in world-renowned databases or in monographs and collective volumes.

### **4. Evaluation of the Candidate's Teaching Activity**

The provided report on academic workload shows that since October 2015, Chief Assistant Dr. Tsvetelina Nenkova has been teaching at the International Business School on a permanent employment contract. She covers a wide range of disciplines, such as:

- Taxes and Tax Administration
- Tax Control and Administration
- International Finance
- Fundamentals of Financial Management of the Enterprise
- Public Finance
- Public Finance and Tax Management
- Finance
- Corporate Finance

Dr. Nenkova's high teaching workload testifies to her considerable capacity and commitment, supported by a course in "Economic Pedagogy" at the Center for

Postgraduate and Elective Studies at the D. A. Tsenov Academy of Economics (2007–2009).

## **5. Brief Description of the Presented Scientific Works/Publications**

Chief Assistant Dr. Tsvetelina Nenkova participates in the competition with 21 publications, including 2 monographs, 3 studies, 2 articles, and 14 papers (from a total of 36 works). Her research and teaching activities are mainly focused on:

- The tax system and personal income taxation in Bulgaria (six publications);
- Reforming and optimizing income taxation (six publications);
- Financial results and investment policy of enterprises, including in crisis conditions (seven publications).

Within the scope of the competition's thematic area are also the candidate's studies on issues such as:

- Distribution of the tax burden among taxpayers;
- The patent taxation system;
- Income taxation for sole proprietors;
- Prospects for introducing family income taxation.

## **6. Synthesized Evaluation of the Main Scientific and Applied Contributions of the Candidate**

The theoretical and applied contributions of the candidate-Dr. Nenkova, summarize the results of the publications presented in the competition.

The candidate's theoretical achievements identify leading trends in personal income taxation in the country, substantiating the need for its reform. In addition, opportunities for optimizing investment policy and choosing methods for enterprise financing under crisis conditions are conceptualized.

Both theoretically and in terms of practical application, a significant contribution is the conceptualization of the possible introduction of family income taxation. In this context, the ideas for reforming the patent taxation system and the proposals for changing the taxation of sole proprietors' incomes can also be noted.

## **7. Main Critical Remarks and Recommendations to the Candidate**

The results and contributions in the activities and publications of Chief Assistant Dr. Tsvetelina Nenкова correspond to the direction of the competition and meet all requirements for the academic position of Associate Professor. The presented scientific output is sufficient in volume, and the outlined theoretical and applied contributions are convincing. In addition, I would allow myself to recommend to Chief Assistant Dr. Tsvetelina Nenкова to seek further opportunities for future publications in journals referenced and indexed in world-renowned databases.

## **8. Conclusion**

In view of the above, I give a positive assessment of the sole candidate for the academic position of Associate Professor in Professional Field 3.8. Economics (Finance, Taxation, and Financial Management of the Firm) at the International Business School – Botevgrad, and I recommend that the members of the esteemed academic jury support the selection of Chief Assistant Dr. Tsvetelina Valerieva Nenкова for the academic position of Associate Professor in Professional Field 3.8. Economics (Finance, Taxation, and Financial Management of the Firm).

7. 05. 2025 г., Sofia

Signature:.....

(Prof. Dr. Vesselin Mintchev)