REVIEW

by Prof. Dn. Dimitar Ivanov Kostov, VUSI - Plovdiv

of the materials submitted for participation in the competition

for the academic position of "associate professor" in the field of higher education 3. "Social, economic and legal sciences", professional field 3.8 "Economics", scientific specialty "Accounting and auditing"

In the competition for the academic position of "associate professor", announced in the State Gazette, issue 89 of 24.10.2025 and on the website of VUARR - Plovdiv for the needs of the Department of "Economics and Finance" in the Department of Economics and Management, the candidate is Chief Assistant Professor Dr. Tenyu Nikolov Manolov.

Brief biographical data

Chief Assistant Dr. Tenyu Manolov was born on 28.03.1974 in the city of Kardzhali. He has acquired a Master's degree in Accounting and Control at the University of National and World Economy - Sofia.

In 2016, he defended his dissertation on the topic: "Territorial localization of business (on the example of Kardzhali Region)" and received a Doctorate in Economics from the University of Thrace - Stara Zagora.

He has held a number of managerial administrative positions. He is currently a chief assistant at the University of Agricultural and Rural Development - Plovdiv. He teaches a large number of academic disciplines that are entirely related to his educational and scientific specialty.

The candidate has participated and is participating in the development of several programs and projects funded by the EU. He is an expert and expert in forensic accounting, forensic financial economic expertise and project

management control with financing from operational programs and other funds at the District Court - Plovdiv.

He carries out significant lecturing activities and participates in a number of seminars funded by various domestic and international institutions. He is a consultant in project management and reporting in Spain and England. He also has significant participation in international projects.

To participate in the competition, the candidate has submitted all the necessary documents, according to the legal regulations.

1. General description of the submitted materials

The candidate, chief assistant professor, doctor Tenyo Nikolov Manolov, participated in the competition with:

• Monographs – 2 issues;

• Reports – 1 issue;

• Articles – 1 issue;

• Studies – 0 issues;

• Books – 1 issue.

• Chapter of a monograph – 1 issue.

The monographic work on the topic: Accounting – similarities and differences in capital accounting in commercial companies, non-governmental organizations and public companies was published by the academic publishing house “Talant” in a volume of 148 pages and has ISBN 978-619-203-523-5. This is a very good study in the field of accounting for the specified objects, considering the regulatory framework and the practical application of the principles in valuation. Main attention is paid to the mechanisms for forming changes and accounting for capital, as well as classification methods.

The second monographic publication is related to international finance. It was published by the same academic publishing house in a volume of 110 pages. It contains a detailed analysis of the essence of the history of money and the development of the modern international financial and monetary system.

Based on the dissertation work, the candidate has published a book in which he studies the territorial localization of business in a certain object - Kardzhali region. The study identifies the main localization factors and also indicates the

problems of business in the region. A significant moment in this work is the formulation of a proposal for improving the business environment.

In scientific articles and reports, the candidate conducts research in the field of sociological factors influencing the choice of business localization. In this area, he conducts a sociological study of a large number of objects, identifying the problems in choosing localization. Based on the summary of a large amount of information, he formulates recommendations for improving the business environment. In this study, the candidate has scientific contributions of a theoretical and practical nature.

In another group of publications, the candidate develops a methodology and methodological algorithms for working with audit samples. In them, he discusses the methodological approach to applying the international auditing standard. These studies also have theoretical and practical contributions.

The candidate has also participated in the preparation and publication of a collective monograph. In it, he has developed a separate chapter related to the development and inclusion of public policies of a specific municipality, as a plan for integrated development of the municipality has been developed and the priorities of public authorities have been outlined. The candidate's personal work and his contribution is the development of materials related to improving the local economy, the development of human capital and public infrastructure in environmental protection.

Many of the author's scientific publications are related to the analysis of the main models of the territorial location of business in the context of the regional development of Bulgaria.

It is necessary to note that almost all publications have been published in scientific publications, referenced and indexed in world-renowned databases of scientific information, as well as the fact that the candidate is an independent author. Many of them have theoretical and practical contributions.

2. Reflection of the candidate's scientific publications in the literature (known citations)

• Total - 13 citations;

• From Bulgarian authors - 13 citations;

3. General characteristics of the candidate's activity

3.1. Educational and pedagogical activity

Senior Assistant Professor Dr. Tenyu Manolov conducts classes in a significant number of disciplines. For all of them, he has prepared curricula and teaching aids. From the given reference it is evident that they are in the field of International Finance, International Trade, Management of Delegated Budgets, Management of Municipal Investments and State Regulation of the Economy.

3.2. Scientific, scientific-applied and implementation activity

The candidate has significant scientific-applied activity. It is confirmed by his participation in several international projects.

The main areas of his scientific activity are financial and economic management and regional development. His applied international scientific activity also includes consultations on project management and reporting in Spain and England. He is also a lecturer in many qualification courses and seminars on topics in his scientific field.

The candidate meets the relevant minimum national requirements under Art. 2 6, para. 2 and 3 of the Law on the State of the Republic of Bulgaria. His scientific output by indicators is 460 points - exceeds the required minimum - of 400 points.

Indicators	min. number of points	performance, points
A	50	50
B	100	150
D	200	235
E	50	75
Total	400	460

3.3. Contributions (scientific, scientific-applied)

I accept the submitted report on the scientific and scientific-applied contributions from Chap. Asst. Prof. Dr. Tenyu Manolov, but I will group them as follows:

A. Scientific and theoretical contributions

- A complex methodological framework for comparative analysis of equity in different types of organizations has been developed and theoretically substantiated;

- The thesis of the need for a differentiated accounting approach in assessing the capital positions of the entity has been derived and proven;

- Solutions for improving the information value of financial statements have been derived and proposed;

- A theoretical model for overcoming unfavorable macro-trends through regional specifics has been derived;

- Modern theoretical models for the functioning of the existing financial and currency system have been systematized;

- A concept for the influence of macroeconomic and regional aspects on macroeconomic decisions for business localization in specific border regions has been defined.

B. Scientific and applied contributions

- By conducting a personal empirical study among a large number of business entities, the correlation between the state of local factors has been proven;

- A systematization of modern theoretical models for the functioning of the international financial and currency systems has been carried out;

- A methodological algorithm for working with audit samples has been developed and proposed for practical application in accordance with the requirements of the international auditing standard;

- A business model of a specific regional system has been prepared;

- The classical management approach "management by objectives" has been adapted for specific regional objects.

4. Assessment of the candidate's personal contribution

I believe that the indicated contributions in the candidate's scientific works are his personal contributions.

5. Critical remarks and recommendations

I believe that Senior Asst. Dr. Tenyu Manolov has extensive scientific and administrative experience and it is necessary to prepare a textbook on accounting and control for use by students and teachers.

6. CONCLUSION:

Chief Assistant Professor Dr. Tenyu Nikolov Manolov is a well-established scientist and lecturer with extensive administrative experience. His publications have been cited by many scientists.

Considering the above, I propose that Chief Assistant Professor Dr. Tenyu Nikolov Manolov be elected as an “Associate Professor” in the field of higher education 3. “Social, Economic and Legal Sciences”, professional field 3.8 “Economics”, scientific specialty “Accounting and Audit” for the needs of the Department of “Economics and Finance” in the Department of Economics and Management.

20.02.2026 Member of the jury:

Prof. Dn. Dimitar Kostov