

STATEMENT

From: Assoc. Prof. Stanislava Pancheva Georgieva Ph.D, New Bulgarian University, scientific specialty “Accounting, Control and Analysis of Economic Activity (Accounting)”, professional field 3.8 “Economics”

Regarding: Doctoral dissertation for awarding the educational and scientific degree “Doctor” in professional field 3.8 Economics, Doctoral Program “Economics and Management (Industry)”

Basis for this statement: Participation in the doctoral defense jury in accordance with Order No. 209/05.11.2025 of the Rector of MVBU

Author of the doctoral dissertation: Milena Svetlomirova Mitkova

Title of the doctoral dissertation: “Specific Features in the Application of the Personal Data Protection Regime under the General Data Protection Regulation in Accounting Activities”

I. Candidate Information

Milena Mitkova has been enrolled in professional field 3.8 Economics, Doctoral Program “Economics and Management (Industry)” for the period 2022–2025, in a full-time self-directed form, according to Rector’s Order No. 40/25.02.2022.

II. General Description of the Doctoral Dissertation

The dissertation submitted for review comprises 175 pages, including an introduction, three chapters, a conclusion, and a list of references. It includes five appendices, as well as a list of abbreviations, tables, and figures, a dedication, and a table of contents totaling 11 pages.

The main text contains 23 tables and 20 figures. The bibliography includes 169 sources (22 in Cyrillic, 57 in Latin script, 59 legislative acts, and 31 internet sources).

The dissertation addresses an up-to-date and under-researched topic, examining the impact of digitalization on personal data protection in accounting activities. The author clearly defines the object, subject, aim, and tasks, and demonstrates the thesis that digitalization introduces risks requiring a systematic analysis of the legal framework and the accountability principle to develop effective information protection practices. The research combines theoretical analysis with empirical data (surveys and semi-structured interviews), applies a variety of scientific methods and approaches, and presents a logically structured and well-argued exposition. The writing style is clear, academic, and persuasive, with conclusions well supported by both Bulgarian and international literature.

III. Evaluation of Scientific and Applied Results

The dissertation clearly identifies the primary digital technologies used in accounting, presenting their advantages, limitations, and risks for the security of personal information. A significant contribution is the in-depth clarification of the concept of

“personal data,” alongside an analysis of the development of European and national legal regulations, highlighting the main practical difficulties in their application in specialized Bulgarian enterprises.

Other notable scientific and applied results include a precise classification of accounting activities according to the transactions and events carried out, analysis of personal data protection practices in accounting, and recommendations for developing a specialized Code of Conduct tailored to the sector.

The methodological framework is clearly structured, logically consistent, and grounded in primary and secondary sources, allowing the identification of critical issues and formulation of practical solutions with both scientific and applied value.

IV. Evaluation of Scientific and Applied Contributions

The dissertation contains five clearly and correctly formulated scientific contributions, reflecting both theoretical-methodological and practical-applied significance. These contributions correspond to the achieved scientific results and represent innovative knowledge with practical relevance for improving the personal data protection regime. The formulation of these contributions results from a thorough, critical, and logically consistent study of a current and researchable topic, applying a carefully selected scientific methodology that supports essential conclusions and well-founded recommendations relevant to theory and practice.

V. Evaluation of Publications Related to the Dissertation

The scientific output through which M. Mitkova has disseminated part of her ideas includes one study, two articles, and one report. The dissertation also contains other significant results that could be presented at national and international scientific forums.

VI. Evaluation of the Abstract

The abstract comprises 54 pages and contains all required components for this type of work. It accurately, concisely, and clearly reflects the structure and content of the doctoral dissertation.

VII. Critical Remarks, Recommendations, and Questions

The following question is posed to Milena Mitkova: What results does the candidate anticipate from the implementation of the Code of Conduct for the accounting sector?

VIII. Concluding Statement

The doctoral dissertation represents an independent, complete, and scientifically significant study demonstrating high theoretical and practical competence, precise use of the scientific apparatus, and in-depth knowledge of the legal framework. The analysis of issues related to digitalization in accounting and personal data protection is well-argued and leads to substantiated conclusions and practically applicable recommendations that support the dissertation thesis.

In view of the above and the full compliance of the work with the requirements of the Law on the Development of the Academic Staff in the Republic of Bulgaria, the Regulations for its Implementation, and the conditions and procedure for obtaining the educational and scientific degree “Doctor” at MVBU, I fully support awarding Milena

Svetlomirova Mitkova the educational and scientific degree “Doctor” in Economics and Management (Industry), professional field 3.8 “Economics,” for her dissertation entitled “Specific Features in the Application of the Personal Data Protection Regime under the General Data Protection Regulation in Accounting Activities.”

3 January 2026
Sofia

Заличена информация
съгласно ЗЗЛД и

Signature: регламент (ЕС) 2016/679
/Assoc. Prof. Stanislava P. Georgieva Ph.D/