

ИКОНОМИЧЕСКИ УНИВЕРСИТЕТ ВАРНА

Вх. №

PA 20-395 / 18.03.2022г.

## Opinion

### for the acquisition of degree „Doctor“

#### 1. General information

**Prepared the opinion:** Assoc. Prof. Svetoslav Ilychovski, PhD, Department of Commerce at the D. A. Tsenov Academy of Economics - Svishtov

**Grounds for writing the opinion:** order of the Vice-Rector for Research at the University of Economics - Varna № RD-06-46 / 10.03.2022, on an open procedure for the defence of the dissertation

**Author of the dissertation:** Yanko Georgiev Georgiev, PhD student at the Department of Economics and Trade Management at the University of Economics – Varna

**Dissertation topic:** "Integrated management of key business processes in enterprises for production and trade of bread and pasta"

#### 2. General presentation of the dissertation

The dissertation has a volume of 276 pages. Structurally, it contains an introduction, main text - three chapters, conclusion, list of references and appendices. The main text includes 38 tables and 29 figures. A significant number of used sources is presented - 90, which are a sufficient amount of resources for such development.

The structure of the dissertation is following the research topic, is well balanced and logically connected. The line of presentation is correctly adopted - theoretical foundations of business information systems applications in a commercial enterprise, study of the possibilities for the introduction of ERP systems in an enterprise for production and trade of bread and pasta, possibilities for implementation of ERP system in a production enterprise and trade in bread and pasta. The studied specific scientific-applied matter and issues are presented in detail and reasonably, in a logical sequence.

#### 3. Publications and participation in scientific forums

The doctoral student attaches to the dissertation four publications, of which three articles and one report. All publications are independent and reflect parts of the dissertation, ensuring its publicity.

#### **4. Assessment of the form and content of the dissertation**

The main goal, the research thesis and the tasks formulated in the introductory part are relevant and justified, which largely determines the systemic nature of the presentation. The object and the subject of the research are clearly and precisely defined.

The structure of the individual parts of the dissertation is well balanced. The first chapter has a theoretical nature - it is aimed at clarifying the nature and types of business information systems and the processes of their implementation. In the course of the research, various authorial definitions for ERP systems are considered and on their basis, an author's definition is derived. The second chapter of the dissertation presents a brief description of the enterprise for the production and trade of bread and pasta and the environment in which it operates. The key business processes taking place in the enterprise and managed through ERP system are defined and economic analysis of the activity of the object of the dissertation for the period before the introduction of the ERP system is performed. The third chapter of the dissertation presents the course of the processes of implementation of ERP system in an enterprise for the production and trade of bread and pasta. The impact of the implemented ERP system is assessed with the help of the comparative analysis of economic indicators. Possibilities for upgrading the already implemented system and how they could support the activities of an enterprise for the production and trade of bread and pasta are considered.

The exposition of the dissertation is characterized by comprehensiveness, argumentation and clarity, as in structural terms it **meets the basic requirements for its evaluation.**

The attached abstract of 36 pages contains the main points of the dissertation and meets the requirements.

#### **5. Scientific and scientific-applied contributions of the dissertation**

Based on performed theoretical and practical research the following more significant contributions of the dissertation are derived:

1. Through theoretical research and summarization of opinions of many authors and specialists related to the nature of ERP systems, their development and modern manifestation in economic theory and practical application, the main business processes and resources in the manufacturing enterprise, whose management can assist or perform with the help of a business information system are clearly explained.

2. The sequence of the processes for implementation of the ERP system is presented with arguments, with the main aspects in the course of each of them, the problems before their implementation and the results of their completion.

3. The key business processes in the enterprise for production and trade in bread and pasta are characterized and the integration of ERP system to them is traced, registering the positives that the software brings for the performed activity.

4. Based on adapted methodology a comparative study was performed in the change of basic financial and economic indicators characterizing the activity of the enterprise before and after the introduction of the ERP system, taking into account the economic situation in the country and macroeconomic indicators representing the development of processing industry and the sector for production and trade of bread and pasta.

5. Possibilities for upgrading the ERP system in an enterprise for production and trade of bread and pasta related to the use of "Business Intelligence" technology, implementation of "Software as a service" and development of a module for managing the framework agreements of the enterprise with his clients.

#### **6. Critical remarks and recommendations:**

It is recommended that when calculating indicators characterizing the financial condition of an enterprise, it be compared with normative indicators of other similar enterprises or for several periods.

#### **7. Questions on the dissertation**

1. Is there in practice a difference between the terms 'placement' and 'sales' of a commercial enterprise?
2. Is it possible to use the ERP system's value as a summary indicator to assess the effect of its implementation in the surveyed enterprise?

#### **8. Summary assessment of the dissertation and conclusion**

**My opinion of the dissertation is positive.** It meets the requirements of the Law on the Development of the Academic Staff in the Republic of Bulgaria and the Regulations for its implementation. The candidate has in-depth theoretical knowledge, has the ability for independent research, makes reasoned conclusions and sound proposals and recommendations, contributing to the development of science on the research problem. The development has the characteristics of complete and complete research. **I propose to the esteemed members of the scientific jury Yanko Georgiev Georgiev be awarded the educational and scientific degree „Doctor“ in the scientific speciality „Economics and Management (Trade)“.**

Svishtov,  
17.03.2022

Opinion author:   
(Assoc. Prof. Svetoslav Iliychevski, PhD)

## OPINION

By Prof. Dr of Economics **Nikolinka Pertova Salova**,  
professional field 3.8 "Economics", scientific speciality "Economics and Management (Trade)" for a dissertation on "**Doctor of Economics**" in professional field 3.b. "Economics" and doctoral program "Economics and Management (Trade)" by **Yanko Georgiev Georgiev** - full doctoral student at the Department of "Economics and Management of Trade and Services" at the University of Economics - Varna on "**Integrated management of key business processes in enterprises for production and trade in bread and pasta**"

According to the order of the Vice-Rector  
for Research of the University of Economics - Varna  
№06.46 from 10.03.2022 for the scientific jury  
and the decision of the scientific jury from 10.03.2022.

### Assessment of the dissertation

The dissertation has a volume of 204 pages and another 24 pages of applications, has a suitable structure, used 90 literature sources, there are 38 tables and 29 figures developed. It is **dedicated to a significant and topical issue**. The thesis, the goal and the tasks, the subject, the object, the methods and the limitations of the research are relatively well formulated.

**The first chapter** is devoted to "Theoretical foundations of business information systems applicable in the production and trade enterprise" - nature and types, historical development, nature of ERP systems, key resources and processes in enterprises managed by these systems, ERP implementation processes systems, research methodology. Through the summaries chapter, one shows that the **educational goals of doctoral studies have been achieved, and he knows, has his own summaries and conclusions.**

Chapter two explores the possibilities for introducing CRP systems in enterprises for the production and trade of bread and pasta. It **shows good opportunities for independent research, reveals new scientific facts, which supports the practice and enriches existing ones.**

Chapter three reveals opportunities for the introduction and implementation of an ERP system in an enterprise for the production and trade of pasta, which supports the practice.

**The doctoral student has his original contribution to the practice. The abstract** of the dissertation correctly reflects its content. I accept the **report on the contributions** - they are mainly related to the enrichment of existing knowledge and to the support of the practice, there are theoretical generalizations, there is research, there is an application. The language and style are appropriate. **There are 4 publications on the dissertation:** 3 articles in the journal of the Union of Scientists - Varna and 1 report to the University of Economics - Varna, which is enough.

### **Some critical remarks and questions**

**First.** There is a certain mismatch between goal and objectives. The goal is "based on. . . to introduce and implement such a system ... ", and there is no introduction to the tasks to the goal, but a study of the process of implementation and evaluation of its course. Why is the goal more ambitious? What has the author done - introduces or studies and evaluates an already implemented system and why is this discrepancy?

**Second.** There is, especially in Chapter One, an unnecessarily well-known exposition, such as a textbook. For example, in Chapter One, item 4 "Research Methodology", in about 20 pages there is redundant teaching material - to characterize the various methods, how to calculate profitability, liquidity, turnover, etc. This is not for a dissertation, but certain things in research. There are elsewhere - the essence of the enterprise, basic resources.

**Third.** The style and language are generally good, but there is a lot of personal form. For example, on page 52 there are 5 times personal form, which should be used to mark a significant achievement of the doctoral student. Annexes 2 and 3 are the same, also 5 and 6.

**Fourth.** Chapter II is a study for the company for the period 2012-2016 - it is unclear to what extent it is the work of the doctoral student, it looks like a justification for a project from 2017 and a grant agreement under the Operational Program "Innovation and Competitiveness 2014-2020" . The first tables and graphs are mentioned to be a study of the newspaper "Capital", then it is no longer clear who they are. I ask the doctoral student to answer what is his personal work in this research. Almost the same applies to Chapter III.

### **Conclusion**

**My opinion of the dissertation is positive. I propose to Yanko Georgiev Georgiev to be awarded the educational and scientific degree "Doctor of Economics" in professional field 3.8 "Economics" and doctoral program "Economics and Management (Trade)".**

21.03.2022

Varna

Member of jury:

(Prof. Dr of Economics N. Salova)

**OPINION**

From: Assoc. Prof. Dr Yordan Hristov Ivanov  
Varna University of Economics,  
professional field 3.8. Economy,  
scientific speciality 05.02.18 Economics and Management (Industry)  
member of the Scientific Jury with order № RD - 06-46 / 10.03.2022  
of the Rector of the University of Economics – Varna

Subject: dissertation for the award of an educational and scientific degree "Doctor" in a professional field 3.8. Economics, doctoral program "Economics and Management (Trade)" at the University of Economics - Varna.

Author of the dissertation: Yanko Georgiev Georgiev

Dissertation topic: Integrated management of key business processes in enterprises for production and trade of bread and pasta.

PhD student Yanko Georgiev Georgiev studied in the doctoral program "Economics and Management (Trade)" at the Department of "Economics and Management of Trade" of the University of Economics - Varna, according to the Order of the Rector of the University of Economics - Varna Д RD - 17-532 / 25.02.2019 The training was carried out in a regular doctoral program during the period 01.02.2019 - 01.02.2022.

**I. General characteristics of the dissertation.**

The dissertation has a total volume of 274 pages and is structurally formed in an introduction, three chapters, conclusion, list of references, including 90 sources, including scientific publications, regulations and others, and twenty-four appendices.

The dissertation is dedicated to a topical and significant problem for Bulgarian enterprises producing bread and bakery products, as in the modern dynamic business conditions these business organizations work in the conditions of intensified competition for resources and attention of consumers. Recent years have been filled with several business challenges. The advent of the Covid 19 pandemic, put the business in a situation no one knew before. Solving the tasks facing senior management can be solved by making fuller use of the opportunities provided by information systems. The current functions of modern business process management information systems significantly build on those of their predecessors, to cover all management functions. The desire to

create an information system that can both manage and organize is the basis for building modern business information systems. The building or implementing business information systems is a significant challenge for businesses.

It is noteworthy that the topic of integrating business process management in the enterprise is finding an increasingly important place in many publications after the rapid development of information technology over the past two decades. To implement such an information system, the company management needs in-depth analysis and justification of this investment to minimize the risks. It is the solution of this problem that gives us reason to say that Yanko Georgiev's development gives him a place among the scientific community of researchers and analysts, whose contributions allow him to minimize the risks of using new technologies to increase the efficiency of business management processes.

The object of research is also very well selected - the enterprises for production and trade in bread and pasta. The subject of the dissertation is precisely defined and corresponds to the thesis, namely: that the conducted economic research will contribute to the discovery of opportunities for optimizing the activities of enterprises producing bread and pasta by implementing ERP systems. I believe that the research tools used to prove it are adequate and appropriate to achieve the objectives of the research.

The defined research tasks are realized by the doctoral student within a logically sound and correctly arranged presentation, structured in three chapters.

**Chapter One** of the presented dissertation clarifies the nature and types of information systems and the processes of their implementation. The historical development of business information systems is traced, and six stages have been identified. An overview of the definitions of ERP systems has been made, based on which important conclusions have been drawn. Based on theoretical achievements, the author skillfully identifies key business processes that are managed using information systems. Special attention is paid to the problems related to the implementation of ERP systems in enterprises. Yanko Georgiev skillfully presents the stages and key processes in the implementation of these systems in practice.

The presentation in **Chapter Two** is focused on the presentation of an enterprise producing and trading in bread and pasta, as well as a description of the environment in which it operates. Particular attention is paid to the specifics of the market in which the company under study operates. The organization of the key business processes for the enterprise subject to the study is identified in structural terms. All presented processes are considered in detail, and the possibilities for their optimization with the means of ERP system are defined. The economic analysis of the company producing bread and pasta aims to identify the state of the company, which is the starting point in assessing the impact of the implementation of the information system.



**Chapter Three** presents the course of the actual processes for the implementation of an ERP system in an enterprise for production and trade in bread and pasta. A comparative analysis of the economic indicators for the enterprise assesses the impact of the implementation of these systems. As a natural continuation of the analysis made so far are the possibilities for upgrading the already implemented system, as well as the results of such actions for the presentation of the company.

## **II. Scientific and scientific-applied contributions in the dissertation.**

The report on the contributions presented in the abstract correctly and realistically reflects the main achievements of the doctoral student in the overall study, which gives me a reason to confirm the above contributions, namely:

**First**, a theoretical overview of issues related to the nature of ERP systems, their development and modern manifestation in economic theory and practical application, outlining the main business processes and resources in the manufacturing enterprise, whose management can be supported or carried out using a business information system.

**Second**, based on an in-depth literature review, the sequence of processes for implementing an ERP system is presented, with the main aspects in the course of each of them, the difficulties in their implementation and the results of their completion.

**Third**, the research plan characterizes the key business processes in the enterprise for production and trade in bread and pasta and tracks the integration of the ERP system to them, recording the benefits that the software brings to the activity.

**Fourth**, based on an adapted methodology, a comparative study was conducted in the change of the main financial and economic indicators characterizing the activity of the enterprise before and after the introduction of the ERP system, taking into account the economic situation in the country and macroeconomic indicators representing the development the sector for production and trade in bread and pasta.

**Fifth**, Possibilities for upgrading the ERP system in an enterprise for production and trade in bread and pasta, related to the use of "Business Intelligence" technology, implementation of "Software as a service" and development of a module for managing framework agreements of the enterprise with his clients.

The doctoral student has published the main results of the research on the topic of his dissertation in 3 independent articles in scientific journals (in English) and 1 independent report at a scientific conference.

The abstract is presented in a form that meets the requirements, reflecting in a volume of 34 pages the content of the dissertation and the main scientific and applied results.

## **III. Questions on the dissertation.**

1. Does the PhD student believe that the analyzes, summaries and results achieved from the implementation of the ERP system could be applied with the same success in other types of production?

2. According to the author, are there other methods by which to identify the key processes for the company (mostly statistical)?

### **Conclusion**

The dissertation of doctoral student Yanko Georgiev is a large-scale study of a significant and current scientific and applied problem. The research tasks set in it have been fulfilled and its main goal has been achieved. The scientific and applied contributions contained in the dissertation enrich the existing knowledge in the field of increasing the economic indicators of the enterprise through the application and/or upgrading of an implemented ERP system.

The dissertation fully meets the requirements of ZRASRB, PPZRASRB and the internal regulations of the University of Economics - Varna for the award of educational and scientific degree "Doctor".

With full conviction, I give a **positive assessment** of the dissertation on "Integrated management of key business processes in enterprises for production and trade of bread and pasta" and recommend to the distinguished members of the Scientific Jury to award PhD student Yanko Georgiev Georgiev educational and scientific degree "**doctor**".

22.03.2022

Varna

Member of the Scientific Jury:

/ Assoc. Prof. Dr Yordan Ivanov /