






Lilyana Kostadinova Dzhoneva (née Kamburova)

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Associate Professor Dr. Lilyana Dzhoneva has been a faculty member at the Department of Accounting and Analysis at UNWE since 2010, progressing from assistant to chief assistant, and becoming an associate professor in 2021. She holds a BSc in Accounting and Control (2007) and a MSc in Accounting (2008), both from UNWE. In 2015, she earned her Ph.D. with a dissertation focused on reporting, recognition and disclosure of goodwill.

Her research focuses on financial accounting, consolidated financial statements, intangible assets, goodwill accounting, revenue recognition, and earnings formation and quality. She has authored over 30 publications, including monographs, books, textbooks, and refereed publications. Her work includes presentations at international forums and contributions to collective monographs published abroad. She has led and participated in several national and university research projects, participated in several research mobilities at leading European economic, and taught undergraduate and graduate courses in English and Bulgarian, covering a broad range of financial accounting disciplines.

Academic and Professional Experience

2021 – PRESENT (ASSISTANT PROFESSOR 2010 - 2015, CHIEF ASSISTANT PROFESSOR 2015-2021)
**Associate Professor / University of National and World
Economy, Sofia, Bulgaria**

- Taught theoretical and applied courses in English and Bulgarian in accounting disciplines ("Fundamentals of Accounting," "Financial Accounting," "Specialized Course in Financial Accounting," "Corporate Accounting", "Financial Reporting – Part II")
- Participated in research projects, developed academic disciplines and case studies, checked coursework projects, prepared and evaluated state and final term exams

2009 – 2021

Assistant Auditor / Bul Audit Ltd., Sofia, Bulgaria

- Performed independent financial audits, developed expert opinions, audit strategies, financial position analyses and applicable accounting policies
- Performed planned reviews, issued opinions and made recommendations to remedy non-compliance

2006 - 2010

Chief Accountant / FCI Ltd., Sofia, Bulgaria

- Prepared annual financial statements in accordance with IFRS and IAS, prepared current reports and statements, provided regular accounting and tax consulting
- Implemented preliminary and ongoing control procedures on primary accounting information, ensuring objective and timely accounting information
- Prepared data for statistical reports and forms, maintained accounting records and filed documents with state and municipal institutions

Education

2015

PhD in Accounting / University of National and World Economy, Sofia, Bulgaria

- Earned a doctoral degree in "Accounting, control and analysis of economic activity", with dissertation topic: "The goodwill of the company as an object of accounting - problems of recognition, reporting and disclosure".

2008

MSc in Accounting / University of National and World Economy, Sofia, Bulgaria

2007

BSc in Accounting and Control / University of National and World Economy, Sofia, Bulgaria

Skills and Competences

- **Language Skills:** Bulgarian (native); English (very good written and verbal; B2 Course Certificate issued by the Department of Language Studies, Sofia University)
- **Technical Skills:** MS Office Suite (Word, Excel, PowerPoint), SPSS, Specialized Accounting Software

Research

I. Monographs

- 1) Kamburova, L., "Consolidated Financial Statements - Theoretical and Methodological Aspects", IK - UNWE, 2019, Sofia, ISBN 978-619-232-227-4.
- 2) Kamburova, L., "Accounting Revenue Recognition. Earnings Management and Quality", IK-UNWE, 2020, Sofia, ISBN 978-619-232-291-5.

II. Books

- 1) Kamburova, L., The Goodwill of the Company as an Object of Accounting - Problems of Recognition, Reporting and Disclosure, IK-UNWE, 2019, ISBN 978-619-232-228-1

III. Textbooks

- 1) Basheva, S., Markova, M., Kamburova, L. Filipova, At., Musov, M., Kavaldzhieva, K., Andasarova, R., Nikolova, N., Boyanov, B., International Financial Reporting Standards, UNWE, 2019, ISBN 978-619-232-260-1, author of Chapter Sixteen (pp. 392-418) and Chapter Seventeen (pp. 419-476)
- 2) Stoyanov, S., S. Basheva, D. Feschian, R. Pojarevska, B. Brezoeva, D. Petrova, N. Oresharov, R. Ivanova, L. Todorov, T. Rupska, K. Zlatareva, M. Markova, L. Kamburova Financial Reporting. Sofia: UNWE, 2016, ISBN 978-954-644-815-6,: author of Chapter Two, Section 3 (pp. 101-118)
- 3) Basheva, S., L. Kamburova, Financial Accounting - Basic Course, Distance Learning Centre, UNWE, ISBN 978-954-644-613-8, author of Chapter Six and Chapter Seven

IV. Refereed Publications

- 1) Kamburova, L., The Concept of Control in the Preparation of Consolidated Financial Statements - Past and Present, Scientific Works Vol. 2/2019, pp. 291 - 301, ISSN 0861-9344
- 2) Kamburova, L., The impact of IFRS 16 Leases on the Indicators of Financial Condition and the Assessment of the Value of Enterprises, Dialogue Magazine, Issue 4/2019 pp. 23-35, ISSN 1311-9206
- 3) Kamburova, L., The Rise of Intangible Assets and Approaches to Their Valuation, Economic Thought, Issue 1/2020 pp. 51-64, ISSN 0013 - 2993
- 4) Kamburova, L., The Development of Practices in the Preparation of Consolidated Financial Statements, Economic and Social Alternatives, Issue 1/2020, pp. 123 -133, ISSN 1314 - 6556

V. Publications in Collective Monographs

- 1) Kamburova, L., Empirical Survey on Reporting and Disclosure of Internally Generated Goodwill, Contemporary issues of accounting and management in Poland and in Bulgaria. Monographs, 2017 Lodz, Poland, pp. 35-44, ISBN 978-83-7283-834-6
- 2) Kamburova, L., Comparative Analysis of IFRS 10 Consolidated Financial Statements and Bulgarian NAS 27 Consolidated Financial Statements and Accounting for Investments in Subsidiaries, Mechanisms of interaction between competitiveness and innovation in modern international economic relations: Collective monograph, ISMA University, Riga, 2017, pp. 162-170, ISSN 1492-8965
- 3) Kamburova, L., Comparative Analysis between Bulgarian and International Accounting Regulation for Business Combinations, Management of innovative development the economic entities, Collective monograph, Poland, 2018, pp. 243-251, ISBN 978-83-65196-83-
- 4) Kamburova, L., A Retrospective Look at Non-controlling Interest - from the past to the present, Облік,, аналіз і контроль в умовах міжнародного співробітництва, Collective Monograph, Lutsk, 2019, p. 172-182, IBSN 978-617-672-222-9
- 5) Kamburova, L., Evolution of Consolidation Theories and the Necessity of a Standardized Approach, The Economy of Bulgaria and the European Union in the Digital World, Collective Monograph, UNWE, 2019, pp. 407 - 418, ISBN 978-619-232-208-3

VI. Publications in Collective Volumes

- 1) Kamburova, L., Goodwill of a Company as an Economic Resource and Accounting Object, International Collection of Scientific Papers "UZHLYK. ECONOMY. MANAGEMENT: scientific notes", Issue 3 (7) - 2015 (certificate of state registration of the printed media, series KV No. 20767-10567 P). The publication is included in the RSCI information and analytical system (non-specialist collection). Since 2014, the International Collection of Scientific Papers has been registered with the International Centre for Periodicals (ISSN International Centre. Paris, France) - ISSN 2313-8211; pp. 111-117.
- 2) Kamburova, L., Problems of Capitalisation and Goodwill of the Company, including the Reputation and its Reporting and Communication, Collection of scientific articles, Department of Accounting and Analysis. UNWE, Sofia, 2017, pp. 508-528, ISBN 978-619-232-021-8.
- 3) Filipova-Slancheva, A., Kamburova, L., Andasarova-Georgieva, R. "Applied Accounting Base from Enterprises in Bulgaria - Projections and Preventions", article in the collection at the FSF "Economics in Bulgaria and the European Union: Science and Business", 2017, UNWE, ISBN 978-954-644-970-0, pp. 328 - 359.

VII. Research Mobility

- 1) University of Economics in Prague, Czech Republic, 05.2019, under project BG05M2OP001-2.009-0012 "Enhancing the Research Potential of the UNWE and Improving the Conditions for Conducting Research - an Investment with Many Dimensions"
- 2) Aristotle University of Thessaloniki, Thessaloniki, Greece, 01.2019, under project BG05M2OP001-2.009-0012 "Enhancing the Research Potential of the UNWE and Improving the Conditions for Conducting Research - an Investment with Many Dimensions"
- 3) University of Economics in Bratislava, Slovakia, 06.2018 under project BG05M2OP001-2.009-0012 "Enhancing the Research Potential of the UNWE and Improving the Conditions for Conducting Research - an Investment with Many Dimensions"

VIII. Research and Education Projects

- 1) Leader of a university research project on "Approaches and methods for accounting and disclosure of corporate reputation", funded under contract № NID NI 2-4/2014, 2014-2016.
- 2) Project participant in BG051PO001-4.3.04-0034 "Development of e-forms of distance learning at the UNWE - creating new opportunities for enhancing education and successful professional realization", funded under the Operational Programme "Human Resources Development", co-financed by the European Social Fund of the European Union, 2012 - 2014.
- 3) Project participant in BG05M2OP001-2.009-0012 "Enhancing the research potential of the UNWE and improving the conditions for conducting research - an investment with many dimensions", funded by the Operational Programme "Science and Education for Smart Growth", 2017 - 2019.
- 4) Project participant in BG05M2OP001-2.002-0001 "Student Internships" - Phase 1, funded by the Operational Programme "Science and Education for Smart Growth", 2016 - 2018, selected as an academic mentor by over 100 interns.
- 5) Project participant in BG05M2OP001-2.013-0001 "Student Practices" - Phase 2, funded under the Operational Programme "Science and Education for Smart Growth", 2020 – 2021.
- 6) Project participant in "Research on modern approaches to accounting education in order to adapt to the requirements of the accrediting professional organizations ICPA in Bulgaria, ICAEW, ACCA, 2019 – 2021.