

## **REVIEW**

**for the dissertation of associate professor Dr. Rumyana Ruseva Zheleva "Sustainable development in times of uncertainty"**

**for the acquisition of the scientific degree "Doctor of Sciences" in the professional field**

**3.1. Sociology, Anthropology and Cultural Sciences,**

**by Prof. Dr. Petya Lyubomirova Kabakchieva, Sofia University "St. Kl. Ohridski"**

By Order No. RD-09-380/19.07.2023 of the Director of IFS-BAN, I have been appointed as a reviewer, along with the other members of the Scientific Jury, of Rumyana Zheleva's dissertation "Sustainable Development in Times of Uncertainty" authored by Associate Professor Rumyana Ruseva for the procedure for awarding the scientific degree "Doctor of Sciences" in the professional field 3.1. Sociology, anthropology and cultural sciences. All the procedural requirements of the Law on the Development of the Academic Staff were observed. I have no conflict of interest related to the procedure.

### **1. Information on the performance of the scientometric indicators and a general evaluation of the presented materials.**

Associate Professor Zheleva has a stable sociological academic career. She graduated with a MA degree in Sociology from the University of St. Kl. Ohridski"; defended her PhD in sociology on the topic "Socio-interpretive models of entrepreneurs in a period of transition" at the Otto von Guericke University in Magdeburg, Germany; she was the assistant and associate professor at the Institute of Philosophy and Sociology. For the procedure Dr, Zheleva had presented 11 publications, written after her habilitation in 2012, 4 of which are in English. 7 citations are indicated in the scientometric indicators, in her attached scientific biography they are more. She has two PhD students. The individual scientometric indicators specified by Associate Professor Dr. Rumyana Zheleva meet the national requirements for acquiring the scientific degree "Doctor of Sciences", in accordance with Art. 2, b, of the ZRASRB.

Since most of the publications are related to the topic of the dissertation "Sustainable Development in Times of Uncertainty", I will focus only on it in my review. The presented text has a volume of 315 pages and consists of an introduction, three

chapters, a conclusion, seven appendices and a bibliography including 250 titles (33 in Cyrillic, 182 in English and German languages). The abstract (51 pages) correctly presents the structure and main theses of the dissertation. I haven't noticed any plagiarism.

## **2. Relevance and structure of the dissertation.**

### **2.1. Relevance.**

The dissertation is situated in the broad research field of *Sociology of Sustainable Development*, as its title suggests, but its specific subject matter is essentially the relationship between sustainable development and the corporate - social, environmental and economic responsibility of firms. There is no doubt that the dissertation is very topical both in terms of the general framework and the specific subject. First, because the *Sociology of sustainable development* as a sub-discipline, although extremely important in a global aspect, is still not popular enough in our country and placing it in the center through this dissertation will provoke interest in its issues, stimulate debates and thus contribute to the confirmation of this research field in our sociology. Second, relating to the specific subject, the dissertation has significant scientific and applied contributions, since, I quote: "According to the latest EU Directive, adopted at the end of 2022, in just a few years several tens of Bulgarian companies will have to respond to a new type of reporting standards, for which they are currently not provided and it was not necessary to prepare public and standardized information ". The impossibility of meeting these requirements poses a serious risk for the sustainable development of the Bulgarian economy, which is why raising the issue of complying with corporate social responsibility, in this case it is specified through the concept of "non-financial reporting", turns out to be the key to dealing with these challenges. In other words, apart from the need for a serious sociological discussion of our – national, but also global – future, with all its challenges and risks, regarding the specific development of our economy, as well as ecological and social stability, the problem of the connection between sustainable development and corporate environmental and social responsibility is extremely important.

### **2.2. Dissertation structure.**

In the Introduction, the general theoretical framework of the study, called "new sociology of sustainability", is outlined, which should "problematize the relationship sustainability-society-social action" /p.9/, through the prism of modernization theories and theories of social change, a framework that will be further developed in the first

chapter. Here, the two main concepts - "sustainability" and "non-financial reporting" are introduced, which are basic for both the dissertation and the empirical research. The objectives of the dissertation work, as well as the tasks, hypotheses and methods used in the conducted and analyzed empirical studies, are presented in a tight and clear manner. The first chapter is devoted to theoretical aspects of the sociology of sustainable development, specifying the approach and the main concepts. The position is argued that the Sociology of Sustainable Development is a middle-range sociological theory, in the sense of Robert Merton, and that it requires an interdisciplinary approach. According to Associate Professor Zheleva, the theoretical understanding of this sociology should follow three conceptual lines - the theory of social change, the theories of societal transformations and modernization theories, as well as Ulrich Beck's theory of the risk society. These theories are reasonably not the subject of extensive reflection, as this is not the focus of the dissertation. I believe that the theoretical merit of this chapter is the clarification of the relationship between sustainable development and corporate social responsibility and more precisely non-financial reporting. At first glance, the second concept seems sociologically boring and not particularly significant, but it turns out that exactly this type of institutional mechanism can overturn the strategy of companies, oriented above all to profit, in the direction of ecological, socially oriented and responsible behavior, i.e. is. to initially change the principles of a neoliberal ideology and developing capitalism in the direction of taking into account the interests of society as a whole from the point of view of the natural environment, climate changes, and a new type of social policy. I would have liked the dissertation to delve more in this direction and show the importance of this mechanism and how, by, at first glance, seemingly annoying bureaucratic requirements, capitalist practices can be completely changed. But the very posing of this problem is already very important, as well as the results of the research done. This is undoubtedly the important theoretical contribution of the text. The second chapter is the longest and most significant in the dissertation, covering more than half of the entire text. This is because it presents the methodology of a series of studies as well as their results. 1. Description and analysis of various political and normative international documents – strategies, reports, directives, which set the normative framework of corporate social responsibility and non-financial reporting. 2. Sociological analysis of non-financial reporting and corporate sustainability in selected international systems. 3. Independent research of the companies registered as

reporting non-financial aspects of their activities related to sustainability and sustainable development. This leads to 4. Quantitative study of 48 companies in Bulgaria reporting on sustainability. And finally 5. Qualitative research of 3 case studies of selected economic activities in Bulgaria - in the field of the IT industry, tourism and agribusiness. All the studies provide very valuable information both about the future of the relationship sustainable development - non-financial reporting, as well as about the state of this type of relations in Bulgaria. The focus of the quantitative research is rather on the link non-financial reporting – sustainability, innovation, international connectivity, etc., while the focus of the qualitative research is on the understanding of sustainability by managers and entrepreneurs from the three sectors represented in the case study. Of course, there is more to be desired from the analysis of each of the studies presented, because each one contains very valuable information that deserves an even deeper look. For example, the interview questionnaire in the qualitative research contains 31 questions, only their detailed analysis will "take" about 100 pages, I hope this is a point in the future plans of the author. Associate Professor Zheleva makes constant reservations that the statistical processing of the data from 48 companies cannot be reliable, so it is more about hypotheses that are worth further testing, but here too it could have been looked at more seriously of the specifics of the companies and the answers, i.e. the research should be transformed into a qualitative one. But what has been done so far, especially since it is unique, is more than enough.

The third chapter has a significant scientific-applied meaning, insofar as it concretizes its analytical results from the point of view of a proposal for an implemented tool to improve and make the process of non-financial reporting more transparent. Analyzing the German Sustainability Code, the author proposes its Bulgarian version as a tool for sustainability reporting by business companies.

I would like to point out that some of the applications in themselves have significant informational value.

### **3 Assessment of the scientific and applied-scientific contributions in the dissertation**

The theoretical contribution of the dissertation does not basically consist in the conceptual clarification of the *sociology of sustainable development*, inasmuch as that would require a different type of detailed analysis of theoretical reflection pursued in this field, while the dissertation outlines only the possible conceptual lines of such

reflection. As I emphasized above, the theoretical contribution lies in the sociological elucidation of the connection between sustainable development and a specific institutional mechanism - non-financial reporting carried out by companies, and how this seemingly modest bureaucratic tool may influence the logic of hyper-modern capitalism towards a uniting of social-democratic ideology with neoliberal one. In terms of social change, this connection is very important, for it shows how a certain institutional change may transform social practices. Of course, empirical studies have shown that this will not be an easy process, and the greater the difference between formal and informal rules (institutional culture, as defined by Douglas North), the harder it will be to achieve this change, which might be mainly mimetic. But the author's analysis of the role played by this tool represents a very important contribution, as it concerns the theory of social change; this is a line of theorizing worth following up.

I would also highlight as a contribution the fact that the author has gone beyond the narrow field of mono-disciplinary analysis and has demonstrated how only the combination of sociological, economic, organizational, juridical analyses, as well as (if you will) analysis of human resources management and communication, may help us understand a given phenomenon. Of course, in the perspective of sociology viewed as a science of social systems, this may be perceived as a return to the systems approach: but it is a return that takes into account the various approaches that must be used to understand this systemic connection.

Another contribution I would indicate is the formulation of an approach and methodological instruments, to the study of the connection between companies' sustainability and informal reporting.

The dissertation contains definite contributions to new knowledge based on the social surveys conducted by the author, which have resulted in confirmation or rejection of hypotheses. The conclusion that firms obliged to conduct non-financial reporting are not the only ones to do so, is important for further identification of factors influencing this decision – one such factor, as the surveys have shown, is the firm's inclusion in an international chain.

The surveys also clearly show the need for stronger standardization of reporting, insofar as qualitative indicators are predominant in such reporting, and in case studies, this type of reporting is plainly problematic.

Indisputably, applied-scientific contributions are achieved in the dissertation through the formulation of policies at national and company level. These contributions can be recognized in the concrete recommendations resulting from the surveys and in the adaptation of the German sustainability code to Bulgarian conditions, as well as the proposed indicators for standardizing non-financial reporting. I also consider it a contribution that the author raises the question as to how to identify companies that do such reporting, as such information must be collected regularly.

The publication of this dissertation would be useful both for the academic community and for company leaders – with some editing of the work in order to adapt it to the type of readers.

#### **4 Recommendations and questions**

The dissertation clearly shows the need for systematic information on the problem under study. Quantitative analyses are important but the number of companies who responded is very small and, regrettably, as I pointed out above, the conclusions may be viewed rather as hypotheses to be further tested. The idea of such research is significant in itself, and I would recommend conducting a larger-scale study of the problem, one that encompasses a greater number of companies.

Question: The author has referred several times to so-called “greenwashing”. Would she exclude that the responses of companies might be mimetic – tending to draw a desirable picture for the sake of the report rather than to faithfully indicate a real and stable practice?

#### **5 Conclusion**

All these observations convince me of the significance of this dissertation work; that is why I will vote positively to awarding the academic degree “Doctor of Sciences” in Professional area 3.1. Sociology, Anthropology and Cultural Sciences, to Associate Prof. Rumiana Ruseva Jeleva. I also recommend that the other members of the honorable jury vote likewise.

Sofia, 01.10. 2023

Prof. D-r Petya Kabakchieva