

Assessment of Master Thesis

Master Thesis opponent: Ing. Jakub Stránský, CEMS MIM

Master Thesis author: Michelle dela Cruz Marquez

Subject: Management control system in selected profit and non-profit organization

Demand factors:		
Theoretical background	Average X	Above - average
Data used	Average	Above – average X
Methodology used	Average X	Above - average

Criterion	Scale			
	Excellent	Very good	Satisfactory	Unsatisfactory
Overall objective achievement			X	
Self-reliance of author			X	
Logical structure				X
Using of literature, citations			X	
Adequacy of methods used	X			
Depth of analysis				X
Form of MT: text, graphs, tables			X	
Felicitousness			X	

Usefulness of results in practice and theory: Above – average

The presented thesis's quality is very imbalanced, combining some good quality contents (above average) and low quality structure and form (far below average). The value of the thesis can be seen – and we must admit it cannot be seen very easily – in the disguised research design and partially its findings. The thesis' poor quality includes chaotic structure and all possible formal drawbacks, such as missing numbering of chapters, erroneous references and quotations. Author of the thesis apparently wanted to use a summary of field research findings to demonstrate differences between business and NGO management control systems. This goal was somewhat outweighed by a sort of literature review on performance measurement theory running without clear structure through the first three chapters on 55 pages (out of 71) making the most interesting part (summary of reviewed studies) too short and vague.

Discussion topic for defense:

What are the main differences between business and NGO management control systems?

What is the main challenge in NGO performance measurement and why?

Master Thesis is recommended for the defense

Grade proposed: Satisfactory

Prague, September 23, 2009

Signature of opponent