

## Assessment of Master Thesis

Master Thesis academic consultant: doc. Ing. Stanislav Klazar, Ph.D.

Master Thesis author: Hercigonja Adriana

Title: **Tax System of the Czech Republic and the Republic of Serbia**

|                        |         |                            |
|------------------------|---------|----------------------------|
| Demand factors:        |         |                            |
| Theoretical background | Average | <del>Above – average</del> |
| Data used              | Average | <del>Above – average</del> |
| Methodology used       | Average | <del>Above – average</del> |

| 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: **average**

This is a precise and accurate and well-structured work. Author focuses on description the basic characteristics of tax mixes in both countries.

Theoretical background and empirical analysis is satisfactory. I would recommend using of more advanced text books and other sources.

The comparison is very good and it is clear that the author was able to utilise personal contacts and to carry out the deep insight to the tax system in Serbia.

It is evident that author is really involved in focused issues and ready to provide adequate analysis of available information sources.

Discussion topics for defence:

1. Comment on the property tax structure in both countries. Stress the advantages and possible inspirations.
2. Compare the VAT systems, focus on the VAT rates.

**Master Thesis is recommended for the defence.**

Grade proposed: Excellent

Prague, 5<sup>th</sup> February 2015

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Stanislav Klazar  
Signature of academic consultant