

Assessment of Master Thesis

Master Thesis academic consultant: doc. Ing. Jaroslav Wagner, Ph.D.

Master Thesis author: Bc. Sergey Davidyan

Title: Comparison of Management Accounting and Controlling in English-speaking and German-speaking countries

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

above-average

The thesis focuses on topic which is not searched in details in the literature. Regarding methodology it combines critical literature review with archival method. The author relies on above-standard amount of literature sources including primary ones.

The style is more descriptive-based rather than opinion-based. So the opportunities of critical literature review are not fructified to the maximum.

Master Thesis **is/is not recommended for the defense**

Grade proposed: excellent

Prague, 1st December 2014

doc. Ing. Jaroslav Wagner, Ph.D.