



Assessment of the Master Thesis – Opponent

Academic Year: **2014/2015**
Master Thesis Topic: **Comparison of Management Accounting and Controlling in English-speaking and German-speaking countries**
Author's Name: **Bc. Sergey Davidyan**
Ac. Consultate's Name: **doc. Ing. Jaroslav Wagner, Ph.D.**
Opponent's Name: **prof. Ing. Bohumil Král, CSc.**

	Criterion	Mark (1-4)
1	Overall objective achievement	1
2	Logical structure	1
3	Using of literature, citations	1
4	Adequacy of methods used	1
5	Depth of analysis	2
6	Self-reliance of author	2
7	Formal requirements: text, graphs, tables	1
8	Language and stylistics	1

Comments and Questions:

The thesis provides very well elaborated analysis of common features as well as differences of concepts of controlling and management accounting and - consequently – roles of controllers and management accountants in the company management.

The only one limitation of the submitted thesis is the fact that - although the author uses relatively broad list of literature sources which sometimes gives different opinions to questions which have been the subject of investigation - I miss author's statements to those differences.

Regarding depth of analysis it would be interesting to know the author's opinion to the following questions:

1. What should be the principle requirements for education, skills and practical experience of controllers (in German-speaking countries) and management accountants (in English-speaking countries)? Should they differ in any regards?
2. What should be the role of controllers and management accountants in enforcement of ethical aspects of undertaking?

Conclusion: Master Thesis **is recommended for the defense**

Suggested Grade: Excellent or very good according to course of defense

Prague, 14th September, 2014

prof. Ing. Bohumil Král, CSc.