

Assessment of the Master Thesis – Opponent

Study program: Economics and Management

Field of Study: International Business – Central European Business Realities

Academic Year: 2013/2014

Master Thesis Topic: Improvement and support of the Management control system in DB Schenker Maintenance for the better use of Key Performance Indicators and Business Intelligence Reporting

Author's Name: Dominic Takaendisa

Ac. Consultate's Name: Ondřej Matyáš

Opponent's Name: Jaroslav Wagner

	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	1
7	Formal requirements: text, graphs, tables	1-
8	Language and stylistics	1-

Comments and Questions:

Nice and useful case-study-based theses. No comments except of those which are covered by following questions:

1. All key literature sources mentioned and used in the theses are English-written by non-German authors. Are there some specifics of MCS design and implementation which are characteristic for German companies? Have you mapped relevant German literature sources? In no, why not; if yes, what are your findings and are they relevant for DB SR?
2. Management Control Systems and Performance Management Systems can be considered as “closely neighboring” systems. If you agree with this statement, what is your opinion about pros and cons of PMS concepts' application (like Balanced Scorecard, Six Sigma or similar) by performance goals and KPIs setting in DB SR?
3. Many recommendations regarding MCS design and application enhancement are mentioned in the theses. What pitfalls and difficulties can be expected implementing them in the company?

Conclusion: Master Thesis is recommended for the defense

Suggested Grade: excellent

Prague, 30th May 2014

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Jaroslav Wagner