

Assessment of Master Thesis

Master Thesis author: Bc. Luboš Procházka

Title: Planning and budgeting system with a focus on P&L statement within ABB, s.r.o

Opponent of Master Thesis: Ing. Ondřej Matyáš, Ph.D.

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		

Discussion topics for defense:

1. What were the major findings in ABB budgeting practice from your point of view?

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

Grade proposed: excellent or very good according to defense

Prague, 10th February 2014

Signature of opponent