



# University of Economics, Prague

Faculty of Finance and Accounting  
Study programme "Finance and Accounting"

## Master Thesis Evaluation

### Supervisor form

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**Student name:** *Hien Dangová*

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**Title of the thesis:** *Specifics of Accounting Reporting in Multinational Enterprises: Case study of the real estate development company*

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**Year of the defence:** *2018*

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**Supervisor name** *David Procházka*  
**and affiliation:** *Department of Financial Accounting and Auditing*

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**Reviewer name** *Jaroslav Wagner*  
**and affiliation:** *Department of Management Accounting*

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#### **THESIS CONTENT SUMMARY:**

The thesis focuses on the reporting system of a real company operating in real estate development industry. The thesis is organised into two parts. The theoretical part describes the key features of financial reporting and management accounting; the practical part analyses the setup and mutual interconnection of various modules forming the reporting system of the selected group of companies.

#### **OBJECTIONS AND REMARKS:**

The thesis provides an in-depth description of real reporting processes within the case company. Such strong practical orientation should be, however, complemented with author's opinions as well as generalised conclusions, which are sometimes missing.

**QUESTIONS FOR THE DEFENCE:**

Which reporting processes would be significantly affected by a hypothetical decision of the company to going public (i.e. to launch the IPO process) and how?

**ASSESSMENT:**

Criterion	Excellent	Very good	Good	Insufficient
Aim formulation and fulfilment	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Work with literature	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Methods and data used	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Results and their discussion	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Formal aspects	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Suggested overall grading:</b> 2 - <i>Very good</i>				

Prague, 28 May 2018



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Signature