



University of Economics, Prague

Faculty of Finance and Accounting

Study programme "Finance and Accounting"

Master Thesis Evaluation

Supervisor form

Student name: *Bc. Vladyslava Bashynska*

Title of the thesis: *Regulation and implementation of International Standards on Auditing in the European Union and in the Czech Republic*

Year of the defence: *2018*

Supervisor name and affiliation: *doc. Ing. Vladimír Králíček, CSc.*

Reviewer name and affiliation: *Ing. Jan Molín, Ph.D*

THESIS CONTENT SUMMARY:

Submitted thesis "Regulation and implementation of International Standards on Auditing in the European Union and in the Czech Republic" is to describe adoption and sequent implementation of International Standards on Auditing (ISAs) in the EU and in the Czech Republic. The first part is devoted to the process of historical development of the accounting and audit regulations. After that semi-structured interviews with Czech auditors was prepared to collect evidence of this matter. Based on the interviews' evaluation, the paper outlines main areas of concern and future perspectives in auditing in the Czech Republic.

OBJECTIONS AND REMARKS:

This thesis is result of long term interest of Vladyslava Bashynska on audit, especially on audit regulation.

QUESTIONS FOR THE DEFENCE:

None, all was solved during our very fruitful cooperation and tuff discussion.

ASSESSMENT:

Criterion	Excellent	Very good	Good	Insufficient
Aim formulation and fulfilment	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Work with literature	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Methods and data used	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Results and their discussion	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Formal aspects	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Proposed overall grading: <i>1 - Excellent</i>				

Prague, 8. 6. 2018

Signature