



University of Economics, Prague

Faculty of Finance and Accounting

Study programme "Finance and Accounting"

Master Thesis Evaluation

Reviewer 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., University of Economics, Prague*

Reviewer name and affiliation: *Jan MOLÍN, Ph.D., University of Economics, Prague*

THESIS CONTENT SUMMARY:

The thesis analyses and describes adoption and sequent implementation of International Standards on Auditing (ISAs) in the European Union and in the Czech Republic. It is divided into 6 chapters (excluding introduction, conclusion, references and annexes). Chapters 1-5 are theoretical (the framework of the EU regulation of accounting, Czech accounting legislation, the framework of the EU regulation of auditing, Czech audit legislation and International Standards on Auditing) while the 6th chapter presents evaluation of the received results from semi-structured interviews with auditors in the Czech Republic.

OBJECTIONS AND REMARKS:

In my opinion, this master thesis is an excellent thesis which is supported by following facts. The thesis is professionally and thoroughly drafted, theoretical part of the theses is very good and it contains own research.

QUESTIONS FOR THE DEFENCE:

1. Please compare accounting and audit legislation in the Czech Republic with accounting and audit legislation in Ukraine.
2. What was the biggest obstacle you had to overcome during the preparation of the practical part of the thesis?

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 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 type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Proposed overall grading: <i>1 - Excellent</i>				

Prague, 8 June 2018

Signature