



# 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:** *Bc. Gafurova Nasiba*

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**Title of the thesis:** *Auditor Independence and Professional Ethics*

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**Year of the defence:** *2019*

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**Supervisor name and affiliation:** *Vladimír Králíček, Department of Financial Accounting and Auditing*

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**Reviewer name and affiliation:** *Jan Molín, Department of Financial Accounting and Auditing*

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

Thesis "Auditor independence and professional ethics" is to describe independence and ethics as one of basic problem of audit profession. The first chapter thesis is devoted to description of audit profession, the second one is focused on auditing and accounting in Uzbekistan (Uzbekistan is the country of origin of author of thesis). The third chapter is generally about ethics and independence in audit profession. Chapter 4 as core and the most valuable part of thesis describe new movement in IFAC standards setting process, that is issuing new Code of Ethics IEASB.

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

Thesis is on average quality but should be useful for everyone who wish to be more familiar with this area of audit profession.

***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 type="checkbox"/>	<b>x</b>	<input type="checkbox"/>	<input type="checkbox"/>
Work with literature	<input type="checkbox"/>	<b>x</b>	<input type="checkbox"/>	<input type="checkbox"/>
Methods and data used	<input type="checkbox"/>	<b>x</b>	<input type="checkbox"/>	<input type="checkbox"/>
Results and their discussion	<input type="checkbox"/>	<b>x</b>	<input type="checkbox"/>	<input type="checkbox"/>
Formal aspects	<input type="checkbox"/>	<input type="checkbox"/>	<b>x</b>	<input type="checkbox"/>
<b>Suggested overall grading:</b> 2 - <i>Very good</i>				

Prague, 10. 1. 2019

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**Signature**