



University of Economics, Prague

Faculty of Finance and Accounting

Study programme "Finance and Accounting"

Master Thesis Evaluation

Reviewer form

Student name: *Bc. Nasiba GAFUROVA*

Title of the thesis: *Auditor independence and professional ethics*

Year of the defence: *2019*

Supervisor name and affiliation: *doc. Ing. Vladimír KRÁLÍČEK, CSc., Department of Financial Accounting and Auditing, University of Economics, Prague*

Reviewer name and affiliation: *Jan MOLÍN, PhD, Department of Financial Accounting and Auditing, University of Economics, Prague*

THESIS CONTENT SUMMARY:

Submitted thesis "Auditor independence and professional ethics" is to describe generic and complex issues of one of pillar of audit profession – independence and ethics. The first part of the thesis is devoted to description of audit profession in a global world. The second part is focused on auditing and partly also accounting in Uzbekistan, the country of origin of author of the thesis. The third chapter is generally about ethics and independence. The core part, chapter 4, describes new movement in this sphere resulting of new Code of Ethics IEASB. The analyses and comparison with previous regulation is done.

OBJECTIONS AND REMARKS:

In my opinion, this thesis is a satisfactory result of intensive involvement of Bc. Nasiba Gafurova during her final term of MIFA study. The thesis should be useful for all who wish to obtain comprehensive knowledge of new IFAC regulation.

QUESTIONS FOR THE DEFENCE:

- 1) Please emphasize basic problems with application of new Code of Ethics in business and professional environment in Uzbekistan.
- 2) Have you any comments to process of standard setting within IFAC professional standards setters (IAASB, IEASB etc.)?

ASSESSMENT:

Criterion	Excellent	Very good	Good	Insufficient
Aim formulation and fulfilment	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>
Work with literature	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>
Methods and data used	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>
Results and their discussion	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>
Formal aspects	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>
Suggested overall grading: 3 - Good				

Prague, 10 January 2019

Signature