

Report on Bachelor / Master Thesis

Institute of Economic Studies, Faculty of Social Sciences, Charles University in Prague

Student:	Viktória Mjartanová
Advisor:	doc. PhDr. Gregor, M. Ph.D.
Title of the thesis:	Determinants of Web-Based CSR Disclosure in the Retail Sector of the Czech Republic

OVERALL ASSESSMENT (provided in English, Czech, or Slovak):

Please provide your assessment of each of the following four categories, summary and suggested questions for the discussion. The minimum length of the report is 300 words.

Contribution

The student analyses in the thesis very interesting and up to date topic. As people care more and more for the environment, social and environmental activities should be a fixed part of the business of all companies. The contribution of the thesis is clear – it brings the new study analysing this topic in relation to methods, variables analysed, model.

Methods

Variables used in the model are nicely explained, clear and reasonable. The student uses standard methods. However, methodology was not so easy to read (in comparison to the rest of the thesis). Student does not mention clearly, which model fits the best her data – which model (logit or probit) is the most suitable and why? If something is positively associated or related with probability it does not necessarily mean the positive influence, which is the case of this thesis. Sometimes those terms are mixed and thus it is a bit confusing when reading the thesis. The tables should be self-sufficient – it should be stated in the footnote how the results of the logit and probit models can be compared. Is there some transformation required?

Literature

The student uses correct literature and nicely summarizes the available information.

Manuscript form

The student uses long sentences quite often which makes the understanding of the text more difficult. The student sometimes uses unreasonable capital letter in the middle of the sentence. Description of the data sample would be more clear and comparable in the short summarizing table or graph than directly in the text. Throughout the text several types of language style are used- some parts are easily readable and understandable as e.g. Introduction, literature review. In the part of the results there is different style used and there are more frequent typos.

Summary and suggested questions for the discussion during the defense

In overall the thesis is nicely written and structured. It analyses important topic and brings contribution to this area of research. Therefore I suggest the grade A.

Further concerns and questions:

Does really profitability of the company relates to the CSR reporting or simply companies that are doing well also have means and time for CSR activities and reporting? I can do CR activity in order to improve the image of my company and hence its profit. Isn't there problem with endogeneity?

The author states that firm that has CSR activities also reports them on the web-page (but also mentions some limitations of this assumption). There might be companies who want to be social responsible and a) do not have a web-page or b) might be small companies but do not have manpower to report it. Do you have any evidence that such firms do not exist?

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I would like to ask how the student handled Non-profit companies. They are companies, they engage in CSR activities a lot, but used financial measures does not make any sense?

May CSR be used only as a form of tax optimisation?

How did the student check for the robustness of the results?

Does the "type" CSR activity makes any difference?

SUMMARY OF POINTS AWARDED (for details, see below):

CATEGORY	POINTS
Contribution (max. 30 points)	30
Methods (max. 30 points)	28
Literature (max. 20 points)	20
Manuscript Form (max. 20 points)	15
TOTAL POINTS (max. 100 points)	93
GRADE (A – B – C – D – E – F)	A

NAME OF THE REFEREE: *Nikol Poláková*

DATE OF EVALUATION: 28.8.2018

Referee Signature

EXPLANATION OF CATEGORIES AND SCALE:

CONTRIBUTION: *The author presents original ideas on the topic demonstrating critical thinking and ability to draw conclusions based on the knowledge of relevant theory and empirics. There is a distinct value added of the thesis.*

<i>Strong</i>	<i>Average</i>	<i>Weak</i>
30	15	0

METHODS: *The tools used are relevant to the research question being investigated, and adequate to the author's level of studies. The thesis topic is comprehensively analyzed.*

<i>Strong</i>	<i>Average</i>	<i>Weak</i>
30	15	0

LITERATURE REVIEW: *The thesis demonstrates author's full understanding and command of recent literature. The author quotes relevant literature in a proper way.*

<i>Strong</i>	<i>Average</i>	<i>Weak</i>
20	10	0

MANUSCRIPT FORM: *The thesis is well structured. The student uses appropriate language and style, including academic format for graphs and tables. The text effectively refers to graphs and tables and disposes with a complete bibliography.*

<i>Strong</i>	<i>Average</i>	<i>Weak</i>
20	10	0

Overall grading:

TOTAL	GRADE
91 – 100	A
81 - 90	B
71 - 80	C
61 – 70	D
51 – 60	E
0 – 50	F