



FAKULTA
SOCIÁLNÍCH VĚD
Univerzita Karlova

Zápis o části bakalářské státní zkoušky Záznam o průběhu obhajoby

Akademický rok: 2020/2021

Jméno a příjmení studenta: Matěj Mišoň
Identifikační číslo studenta: 93901987

Typ studijního programu: bakalářský
Studijní program: Ekonomické teorie
Studijní obor: Ekonomie a finance
ID studia: 555634

Název práce: Deferred tax as a measurement of earnings management
Pracoviště práce: Institut ekonomických studií (23-IES)
Jazyk práce: angličtina
Jazyk obhajoby: čeština
Vedoucí: Jiří Novák, M.Sc., Ph.D.
Oponent(i): PhDr. Oliver Polyák

Datum obhajoby: 08.09.2021 **Místo obhajoby:** Praha
Termín: řádný

Průběh obhajoby: The student explained the motivation of his thesis and his research question in a sufficient way, but the existing research was not described well. The student was only partially able to answer questions raised by his supervisor. The committee also discussed in detail the opponent report but did not find any support for the suggested grade. The text of the thesis doesn't reach the standard level of quality of bachelor theses on the IES, and it does not meet the formal criteria. The manuscript form more resembles a draft than a finished piece of academic work. Also, it is very short. The contribution is limited to the use of an existing method on data from another geographic area than usual without explaining why student expects the results to differ. During a discussion with the committee, the student was not able to react to methodological questions in a satisfactory way. For example, he could not justify the use of OLS for the binary dependent variable. Given the form and quality of the text and the overall performance during defense the committee agreed on grade F.

Výsledek obhajoby: neprospěl/a (F)

Předseda komise: doc. PhDr. Julie Chytilová, Ph.D. (přítomen)

Členové komise: doc. PhDr. Jozef Baruník, Ph.D. (přítomen)

PhDr. František Čech, Ph.D. (přítomen)

PhDr. Jiří Schwarz, Ph.D. (přítomen)