

## **Abstract**

This thesis deals with the accounting profession and its development between 1989 and 2004. The year 1989 is set with consideration of the change in the economic system of the former Czechoslovakia, which occurred as a result of the post-November events. The year 2004 follows the entry of the Czech Republic into the European Union. I thus trace the development of the accounting profession against the background of the transformation of the economic system, the development of computer technology and the adoption of new laws and accounting standards. I have used several different types of sources for this thesis, including periodicals, manuals, accounting and tax journals, archival sources, as well as sources obtained through the oral history method. These form the main basis for the empirical part of the thesis, which deals with the business environment in the 1990s which created the conditions for the development of the accounting profession; the adoption further of new laws and the way how accountants became familiar with these regulations, including the relationship between accountants and the Tax Office, and also with special emphasis on the Accountants Union as an institution that not only educates accountants but also represents the accounting profession; the impact that the development of computer technology had on the accounting profession and the position of accountants in society.