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Report on Master Thesis

Title: Analysis of the Institutional Environment in the Context of Small Business Tax-Evasion in Russia

Author: Anastasia Lopatina

The author has surely written an interesting and well elaborated thesis. After a short introduction, the author describes her research framework – methods and the theory of neo-institutional economics. In the analytical part of this thesis, the author specifies tax evasion as an economic phenomenon and describes roles of different institutions for the survival of administrative markets. Here, we find an explicit link to the persuasion of the author that the tax-evasion is maintained through administrative markets. In the final part, the author suggests different measures for the change from the current bad equilibrium to some better one and shows the importance of the development of political markets.

I recommend this thesis for the final discussion and I suggest evaluating it with an A, the commission should consider suggesting this thesis for Dean's reward.

Prof. RNDr. Jiří Hlaváček, CSc.
Opponent

Prague, 25. 5. 2011