

Report on Master Thesis

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

Student:	Anastasia Lopatina
Advisor:	Doc. Ing. Tomáš Cahlík, CSc.
Title of the thesis:	Analysis of the Institutional Environment in the Context of Small Business Tax-Evasion in Russia

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

The aim of this thesis is to analyze tax-evasion practices of small businesses in Russia.

This thesis is well structured. After a short description of the research framework (II part), the author presents her analysis (III part) and suggests some solutions (IV part).

Author formulated in her thesis project an interesting hypothesis: The practices of tax evasion are maintained through the institutions of administrative markets. In this thesis, this hypothesis is being verified in an elaborated way with the use of the new institutional theory and I think the results are quite interesting.

I have consulted with the author the preceding versions of this thesis and in this final version, all my comments have been taken into account already.

For the final discussion, I suggest to discuss the measures the author suggests for finding a new equilibrium.

I recommend this thesis for the final discussion. I suggest evaluating it with an A.

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

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CATEGORY		POINTS
<i>Literature</i>	<i>(max. 20 points)</i>	20
<i>Methods</i>	<i>(max. 30 points)</i>	25
<i>Contribution</i>	<i>(max. 30 points)</i>	25
<i>Manuscript Form</i>	<i>(max. 20 points)</i>	20
TOTAL POINTS	<i>(max. 100 points)</i>	90
GRADE	(1 – 2 – 3 – 4)	1

NAME OF THE REFEREE: *Tomáš Cahlík*

DATE OF EVALUATION: *May 23, 2011*

Referee Signature

EXPLANATION OF CATEGORIES AND SCALE:

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

Strong Average Weak
20 10 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.*

Strong Average Weak
30 15 0

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.*

Strong Average Weak
30 15 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.*

Strong Average Weak
20 10 0

Overall grading:

TOTAL POINTS	GRADE		
81 – 100	1	= excellent	= výborně
61 – 80	2	= good	= velmi dobře
41 – 60	3	= satisfactory	= dobře
0 – 40	4	= fail	= nedoporučuji k obhajobě