

Report on Bachelor / Master Thesis

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

Student:	Jozef Kubovič
Advisor:	Petr Janský, M.Sc.
Title of the thesis:	Automotive fuel taxes and cross-border shopping

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

The thesis is well written and well structured (perhaps apart from slightly non-streamlined passages in the introduction). Author's work with literature is extensive and up-to-date, all quotations seem to be properly addressed.

From the content point of view, the study is an original well elaborated piece of research which not only applies recent research methods on Czech data but also adds own contribution in form of augmentation of used models in order to provide better explanatory power. The econometric part of the study is well above expectations of bachelor level, addressing properly most of the conditions and restrictions that used models are subject of. Perhaps the heteroskedasticity issue could have been more than just admitted.

As the estimates for diesel turned out to be less statistically robust than for petrol, I would perhaps encourage the author to search for the reasons of that more actively. Just a proposition which came to my mind - As demand for diesel is definitely driven by trucks and distant-transport in general, it would be legitimate to view Czech republic also as a transition country for land transport. In such a case, it might be interesting to point-out such points in time, when the price of diesel in the Czech Republic was most/least favourable out of all neighbouring countries and see if it does have an impact on where the transporters decide to fill their trucks on trans-european routes.

The only issue I did not understand in the thesis is why number of new registered cars was used as a proxy for income despite the fact, that monthly figures for various measurements of income are widely available. This is also mentioned in the conclusion but without any explanation of the reasons.

To summarize my opinion, despite above mentioned comments, Jozef's thesis is highly above standard expected for a bachelor's thesis even at our faculty. In case of a successful defence, I recommend it to be graded as „excellent“ („výborně“, 1) and I do think that it would be worth considering an award in form of a Dean's distinction.

Below, I've listed some minor comments and typos, I've found, which might help with further publication of the research, which I strongly recommend.

- P3. Best known study – a little too subjective formulation for academic research
- P8 To return cross-border shopping for fuel – preposition “to” seems to be missing
- P8 fuel is a product that is the same at any filling station – this is a rather strong statement, filling stations do as much as they could to differentiate their product and services.
- P8 researchers mentioned in previous chapter concludes -the last „s“ is redundant
- P10 it do not depend on its price – „does“
- P10 the consumer, the taxpayer - missing articles
- P10 that there is possible for countries – „there“ should be replaced by „it“
- P13 negative price elasticity – it would be more precise to speak of own-price elasticity
- P13 We have an explanatory – missing article
- p15 is a slightly expanded demand function
- P20 total taxation was 19.14 – CZK missing
- P24 holding (holding, but I'd rather use „keeping“)

The number of digits displayed in the tables could be lower for sake of lucidity

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

CATEGORY	POINTS
<i>Literature</i> (max. 20 points)	20
<i>Methods</i> (max. 30 points)	27
<i>Contribution</i> (max. 30 points)	28
<i>Manuscript Form</i> (max. 20 points)	20
TOTAL POINTS (max. 100 points)	95
GRADE (1 – 2 – 3 – 4)	

NAME OF THE REFEREE:

DATE OF EVALUATION:



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

