

# Report on Bachelor / Master Thesis

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

<b>Student:</b>	Ondřej Sláma
<b>Advisor:</b>	Mgr. Bc. Petr Janský, M.Sc., Ph.D.
<b>Title of the thesis:</b>	Growing Role of Switzerland in Commodity Trade

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

The purpose of the thesis is to study transfer mispricing manipulation in relation to Switzerland. It is organized into six chapters. In the beginning, the author provides introduction to the topic, follows by well-structured literature review, the third chapter focuses on data and methodology describing both original as well as replicated models used for the analysis, in chapters four to seven, the author provides results, discussion, and conclusion respectively.

The author shows his proficiency with resources by providing an extensive literature review which is thematically divided into five sections. He collected enough relevant data from reliable sources and materials to carry out the analysis and demonstrates appropriate knowledge of the topic and the issues related to it in the presented work.

Although the empirical methods are used correctly, more detailed description of the methodology is missing in the text. The overall contribution of the thesis is due to the substantial replication part limited, as is to be expected on the bachelor level.

The form of the work meets the expectations containing all formal requirements such as standard referencing, footnotes, citations. The work contains a number of tables which contribute to the clarity and intelligibility. The work is written in appropriate language, even though the first person form is rather unsuitable for academic text. Also, the author did not avoid several minor errors in the manuscript.

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

CATEGORY	POINTS
Literature (max. 20 points)	20
Methods (max. 30 points)	23
Contribution (max. 30 points)	20
Manuscript Form (max. 20 points)	19
<b>TOTAL POINTS</b> (max. 100 points)	<b>82</b>
<b>GRADE</b> (1 – 2 – 3 – 4)	<b>1</b>

**NAME OF THE REFEREE: PhDr. Tereza Fišerová**

**DATE OF EVALUATION: 9.6.2014**

**Referee Signature**