

## **Abstract**

This Bachelor thesis deals with the media image of the Petr Nečas cabinet in conjunction with the proposal for changes in the VAT, namely the unification of the lowered and basic rate of it. It traces the development of the process of informing the public about the VAT changes and about the cabinet itself in the timeframe from January to April of 2011. During this time, the realization of the VAT change became likely. The rate unification was a part of the long-awaited pension reform. Additional funds collected as a result of the changes were supposed to finance the provisions of the new legislation, with pension reform being one of the main goals of the Petr Nečas cabinet.

The work is based on the assumption that media informed the public about the cabinet more negatively for the reason that the VAT rates directly impact them and raising some rates may have significantly impacted their functioning. Print media and books fell into the lower VAT rate, which stood at 10 per cent in 2011. The cabinet at first wanted the unified rate to stand at 19 per cent, and later changed the decision to 20 per cent. In the end, a compromise was made on a gradual unification – in January 2012, the lowered rate would be raised to 14 per cent, with a further raise to 17, 5 per cent a year after that.

The first section of the thesis represents a theoretical framework of the functioning of the media. The next section will then analyze the economic questions concerning the Czech market, followed by the last section containing a quantitative content analysis and the interpretation of the results of article analysis about VAT from six selected media outlets.

The aim of this work is to find out whether the objectivity of the media is influenced by their own interests.