

Abstract in the English language

This thesis is focusing on reorganization as one of the methods for dealing with insolvency or threat of insolvency for business entities in the Czech Republic. For comparison I have been focusing also on the Slovak legislation for the same institute. The thesis describes the position, rights, obligations and possibilities of the individual parties affected by reorganization, in particular the debtor, the creditors and the court and also provided a basic outline of their behavior from the point of view of economic theories.