

Report on Bachelor / Master Thesis

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

Student:	Bc. Jan Habětínek
Advisor:	PhDr. František Čech, Ph.D.
Title of the thesis:	Is Revenue Management to Meet Earnings Benchmarks Informative?

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

Please provide your assessment of each of the following four categories, summary and suggested questions for the discussion. The minimum length of the report is 300 words.

Contribution

The presented thesis tests whether managers use earnings management to meet earnings benchmarks. The author argues that revenue management, although more costly, is more efficient in creating higher market expectations than expense management. Specifically, it is helpful when the outcome just meets the earnings forecasts.

Methods

Methods used in the thesis are relevant for the topic and are carefully described; the empirical analysis is carried out properly; results are presented in a clear and understandable way.

Literature

The submitted thesis contains very detailed literature review. The author shows an excellent knowledge of the literature, works with it properly and explains all the concepts used throughout the thesis nicely. All the papers mentioned in the thesis are highly relevant to the topic and were published in the respected economic journals.

Manuscript form

The submitted thesis is well structured, nicely written and reads well. The only minor comment is regarding bibliography – the format of some references is non-standard and include „ezproxy.is.cuni.cz“ link to the file, e.g. work of Burgstahler 2006.

Summary and suggested questions for the discussion during the defense

I think that author did a great job in summarizing current literature in the thesis; I really enjoyed reading it. Although not being an expert in the field, I see potential in this work. Overall, I think it is a very nice thesis. I have no additional question to be answered during defense, and in case of successful defense, I recommend grade “ A ”.

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

CATEGORY	POINTS
<i>Contribution</i> (max. 30 points)	28
<i>Methods</i> (max. 30 points)	29
<i>Literature</i> (max. 20 points)	20

Report on Bachelor / Master Thesis

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

Student:	Bc. Jan Habětínek
Advisor:	PhDr. František Čech, Ph.D.
Title of the thesis:	Is Revenue Management to Meet Earnings Benchmarks Informative?

<i>Manuscript Form</i> (max. 20 points)	19
TOTAL POINTS (max. 100 points)	96
GRADE (A – B – C – D – E – F)	A

NAME OF THE REFEREE: *František Čech*

DATE OF EVALUATION: 26.5.2020

Referee Signature

EXPLANATION OF CATEGORIES AND SCALE:

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.*

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.*

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

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.*

Overall grading:

TOTAL	GRADE
91 – 100	A
81 - 90	B
71 - 80	C
61 – 70	D
51 – 60	E
0 – 50	F