

# Report on Master Thesis

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

<b>Student:</b>	Hana Štefanová
<b>Advisor:</b>	Jana Votápková
<b>Title of the thesis:</b>	<b>Sinn Tax on Soft Drinks: Possible Impact in the Czech Republic</b>

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

In the thesis, Hana deals with a very topical issue of obesity and diabetes assuming that soft drinks play a significant role. It is thus important to learn more about consumer behavior to be able to avert negative consequences of obesity and diabetes. Having introduced work that has been published on analyzing consumer behavior, Hana goes on to describe methodology used in the thesis in a considerable detail, which is followed by her own independent analysis. In the empirical section of the thesis, she first estimates own-price elasticity of demand for soft drinks and then simulates impacts of different VAT rates on demand. Besides, she evaluates the effect for different income groups separately.

Hana's thesis is a nice example of an independent work of a high quality. It was a pleasure to be her supervisor – the cooperation was very enriching and productive for me as well. Hana showed deep understanding of the methodology used and a great passion for the topic. The results of her thesis could have great political impacts. Not only do the results confirm findings from abroad as to income elasticity, but simulations of an effect of a potential cost increase resulting from a tax on soft drinks are likely to save healthcare costs because adverse effect of soft drinks on human's health has been proved. The thesis should definitely be rewritten into at least a working paper.

There are some typos in the thesis, sometimes language could be improved and the introduction deserves a little restructuring. Aside of that, I do not have any major comments regarding the thesis since Hana incorporated everything that we agreed on.

Given the qualities of the thesis, I suggest that Hana be awarded **grade 1 (excellent)**. I also **recommend the thesis for Dean's Award**.

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

<b>CATEGORY</b>	<b>POINTS</b>
<i>Literature</i> (max. 20 points)	20
<i>Methods</i> (max. 30 points)	30
<i>Contribution</i> (max. 30 points)	30
<i>Manuscript Form</i> (max. 20 points)	19
<b>TOTAL POINTS</b> (max. 100 points)	<b>99</b>
<b>GRADE</b> (1 – 2 – 3 – 4)	<b>1</b>

**NAME OF THE REFEREE:** Jana Votápková

**DATE OF EVALUATION:** January 21, 2017

*Jana Votápková*

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**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	GRADE		
81 – 100	<b>1</b>	= excellent	= výborně
61 – 80	<b>2</b>	= good	= velmi dobře
41 – 60	<b>3</b>	= satisfactory	= dobře
0 – 40	<b>4</b>	= fail	= nedoporučuji k