

The aim of my thesis is a detailed analysis of the state finances and treasury in Czechoslovakia during the years 1918 – 1945. If we look at the structure of my thesis, the exordium of my thesis is focused on the general concept of the state finances and after that because the state finances consist of several parts, the chapters are devoted to legal development of these several parts of state finances during the years 1918 – 1938. I mean the area of state budgets, taxes and fees, currency and monetary reform, the formation and activities of the bank of issue, as well as the banking and treasury. The legal development of these individual areas is closed with the chapter devoted to the economic crisis (during the years 1929/30 – 1934), the ways and means of its solution and with next period in history of our state, i.e. the period of rearmament. The second part of my thesis is devoted not only to the common development of all areas of state finances during the Nazi occupation of Czechia, but also to comparison this development with the development of the state finances in Slovak State. The end of my thesis is focused on the development of the state finances after the year 1945 and the monetary reform in 1953 as a comparison to the development in the previous periods. In my thesis I deal not only with the detailed analysis of the laws which govern and regulate the state finances but also with the broader historical, economic and political circumstances that were reflected in the legal regulation of the state finances.