Report on Bachelor / Master Thesis

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

Student: Veronika Sovičová
Advisor: Ass. Prof. Antonie Doležalová, PhD
Title of the thesis: Corporate Social Responsibility and tax haven use: Evidence from the Central and Eastern Europe

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

Please provide a short summary of the thesis, your assessment of each of the four key categories, and an overall evaluation and suggested questions for the discussion. The minimum length of the report is 300 words.

Short summary

Veronika's thesis examines the relationship between tax avoidance and social responsibility in the context of the Central and Eastern European countries. Veronika presents original ideas on the topic, demonstrates critical thinking and the ability to draw conclusions based on the knowledge of relevant theory and empirics and uses appropriate methodological tools. There is a distinct value added to the thesis.

Contribution

The contribution of Veronika's thesis is manifold - what I only could regret is Veronika's modest attitude towards promoting herself. Despite my recommendation to emphasize the originality of her contribution, she remained humble, believing that good job speaks for themselves.
And it is an excellent piece of work she completed. No other article in the scholarship tests the hypothesis about the relationship between CSR and tax avoidance focused on the CEE countries with the post-communist legacy.
Veronica revealed stereotypes in world scholarship about the social nature of socialist economies and the natural inclinations of the post-socialist environment towards socially responsible behaviour.
She also disapproves of the mainstream scholarship statements about the role the USA and the UK play in the Czech companies' tax evasion strategies.
She was the first to collect available data (not used before in the analysis of tax evasion) on companies in post-communist countries and their recent attitude toward tax evasion and CSR. She worked with original databases and collected her datasets from scratch - it was a time-consuming and lengthy procedure.

Methods
The analysis cannot be more robust: To perform the research, Veronika collected data on all 79 available unique Central and Eastern European firms from 11 countries for the year 2020. The methodological tools used are relevant to the research question under investigation and adequate to the author's level of study.

Literature

Her chapter on state-of-the-art is an excellent piece of writing that reaches the quality of professional scholarly writing. She included a comprehensive spectrum of texts contributing to various aspects of the topic she studies.

Manuscript form

No remarks. Perfect English and professional layout of the text.
The results of the Urkund analysis do not indicate significant text similarity with other available sources.

Overall evaluation and suggested questions for the discussion during the defense

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Veronika did fulfil the aim of her thesis without imperfections. Her thesis is of high academic quality and, yet, written in a very readable and accessible style that allows even non-specialists to follow her points. Her thesis's topic is contextualized using relevant literature and provides answers on the very issue of today's world. At the same time, her text is maturely balanced between theoretical and recent scholarship background, empirical evidence and her statements.

To conclude, the thesis is very well written, highly structured and focused, and uses extensive sources. At the same time, Veronika provides a comprehensive understanding of key facts, an ability to formulate her own ideas in the analysis, and use critical judgment in developing the thesis. Particularly, I want to emphasize Veronika's responsible attitude towards research and study. She was one of the most hard-working students I have ever met during my teaching career.

In my view, the thesis fulfils the requirements for a Master thesis at IES, Faculty of Social Sciences, Charles University; I recommend it for the defence and suggest a grade of A.

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

CATEGORY		POINTS
Contribution	*(max. 30 points)*	30
Methods	*(max. 30 points)*	30
Literature	*(max. 20 points)*	20
Manuscript Form	*(max. 20 points)*	20
TOTAL POINTS	*(max. 100 points)*	**100**
GRADE	**(A – B – C – D – E – F)**	

NAME OF THE REFEREE:
Antonie Doležalová

DATE OF EVALUATION:
08/09   *Antonie Doležalová, digitally signed (08/09/22)*
                                              Referee Signature

Please sign the report electronically using one of the following options:
- *Certified electronic signature*
- *Adobe digital signature*
- *Writing „Digitally signed", the date and your name above „Referee Signature"*
- *In any case, your name has to be typed, the signature cannot include a scanned picture of your hand-written signature.*

- *Two examples are here:*

Ladislav Kristoufek
Digitally signed by Ladislav Kristoufek
Date: 2020.08.05 15:14:49 +02'00'
_____
Referee Signature

Digitálně podepsáno (5. 8. 2020):
Ladislav Krištoufek
_____
Referee Signature

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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**