

Abstract

The topic of the diploma thesis is the institution of working time account in the Czech Republic and in selected countries of the European Union. Its aim is to carry out a detailed analysis of the Czech legal regulation of the working time account and a comparative analysis with the foreign legal regulation, as well as to present the author's *de lege ferenda* considerations and to increase awareness of this unappreciated method of scheduling working time.

The thesis contains an introductory part, which is devoted to the topic of working time in its traditional concept, and which, beyond the general interpretation, contains an analysis of the case law of the Czech courts and the Court of Justice of the European Union. In addition, the author discusses some practical problems that arise in the field of working time. This part lays the foundation for the following text and the author uses the interpretation contained therein as a frame of reference for the purposes of the other parts of the thesis.

The second part of the thesis focuses on the legal regulation of the working time account in the Czech Republic, both its current version and its historical development. It presents a detailed analysis of all aspects of the working time account, both in legal-theoretical and practical terms. It describes the specific legal regulation or notes its absence in the Labour Code, explains the deviations from the general legal regulation and identifies the problematic elements of the subject institute. This part also contains the author's *de lege ferenda* considerations within the limits of the Czech legal environment.

In the third and final part of the thesis, the author makes a description of the legal systems of the Slovak Republic, the Kingdom of Belgium and the Federal Republic of Germany in relation to the respective legal institutes that correspond to the nature and essence of the working time account. For each of these legal systems, a comparison with the Czech working time account is made, in which differences from the Czech legal system are identified, which lays the basis for further *de lege ferenda* considerations.

Key words

Labour Code, working time, account of working time