



FACULTY  
OF SOCIAL SCIENCES  
Charles University

# Report on the part of the final state examination Record of the thesis defence

Academic year: 2023/2024

**Student's name and surname:** Stevan Šijan Stojić  
**Student's ID:** 31301654

**Type of the study programme:** Bachelor's  
**Study programme:** Economics and Finance  
**Study ID:** 759302

**Title of the thesis:** Tax evasion and its implications on country-level tax revenue structure  
**Thesis department:** Institute of Economic Studies (23-IES)  
**Language of the thesis:** English  
**Language of defence:** English  
**Advisor:** Mgr. Evgeniya Dubinina  
**Reviewer(s):** PhDr. Miroslav Palanský, Ph.D.  
**Date of defence:** 10.09.2024    **Venue of defence:** Praha  
**Attempt:** regular

**Course of the examination:** The student started by presenting his thesis titled "Tax Evasion and its Implications on Country-level Tax Revenue Structure". He described the data, the methodology used, and the results and their robustness based on different specifications of the regression models. After the presentation, the committee asked the student to answer the questions raised in the reports, mainly in the opponent's report. The committee members then asked questions about the causal interpretation of the results, the transformation of the variables used, and the overall theory and intuition behind the hypothesized causal relationship between the tax evasion variable and the various dependent variables. The student's responses to the questions raised in the opponent's report were rather weak, and his responses to the committee members' follow-up questions were only partially satisfactory. The committee had to agree with the opponent that the student relied heavily on only a few sources, that the chosen methods were not very appropriate for investigating the research question, and that the thesis largely did not measure what it claimed to measure. Therefore, the committee decided to award a grade of E.

<b>Result of defence:</b>	good (E)	
<b>Chair of the board:</b>	Chytilová Julie, doc. PhDr., Ph.D. (present)	.....
<b>Committee members:</b>	Cahlík Tomáš, doc. Ing., CSc. (present)	.....
	Semerák Vilém, Ing., M.A., Ph.D. (present)	.....
	Schwarz Jiří, PhDr., Ph.D. (present)	.....