

ADMISSION PROCEEDINGS 2020/2021

Test of knowledge from chosen study program with respect to the topic of dissertation theses

STUDY PROGRAMME ECONOMICS

Microeconomics

Macroeconomics

International Economics

Fiscal and Monetary Policies

Outline of theses:

A. Theme and subject

Here there is expected a brief summary of what is already known about the topic, that means what new knowledge the dissertation should bring.

B.

1. Objective and results - it is not necessary to state the goal in one sentence, but in a concise and unambiguous way.
2. Structure of work
3. Applied methods and methodical procedures
4. Structured list of literature

Literature

HOŘEJŠÍ, Bronislava, Jana SOUKUPOVÁ, Libuše MACÁKOVÁ a Jindřich SOUKUP. Mikroekonomie. 6. aktualizované a doplněné vyd. Praha: Management Press, 2018. ISBN 978-80-7261-538-4.

SOUKUP, Jindřich a kol. Makroekonomie. 3., aktualizované a doplněné vyd. Praha: Management Press, 2018. 536 s. ISBN 978-80-726-1537-7.

BURDA, Michael a Charles WYPLOSZ. Macroeconomics – A European Text. 7th ed. Oxford: Oxford University Press, 2017. 624 p. ISBN 978-0198737513.

FRANK, Robert H. Microeconomics and Behavior. 9th ed. New York: McGraw-Hill Education, 2014. 640 p. ISBN 978-0078021695.

STUDY PROGRAMME FINANCE

Principles of Financial Decision-Making

Corporate Finance

Financial Markets

Banking and Insurance

International Finance

Outline of theses:

A. *Theme and subject*

Here there is expected a brief summary of what is already known about the topic, that means what new knowledge the dissertation should bring.

B.

1. Objective and results - it is not necessary to state the goal in one sentence, but in a concise and unambiguous way.
2. Structure of work
3. Applied methods and methodical procedures
4. Structured list of literature

Literature

BUTLER, Kirt. *Multinational Finance: Evaluating the Opportunities, Costs, and Risks of Multinational Operations*. 6th ed. New Jersey: Wiley, 2016.

ELTON, E. J. and M. J. GRUBER. *Modern Portfolio Theory and Investments Analysis*. 8th ed. New York: John Wiley & Sons, 2009.

HITCHNER, J. H. *Financial Valuation: Applications and Models*. 4rd ed. Wiley, 2017.

MISHKIN, F. S., EAKINS, S. G. *Financial markets and institutions*. 8th ed. Boston: Pearson, 2016.

RESTI, A. and A. SIRONI. *Risk Management and Shareholders' Value in Banking: From Risk Measurement Models to Capital Allocation Policies*. New York: Wiley, 2007.

STUDY PROGRAMME ECONOMY AND MANAGEMENT

Business economics

Forms of business, basic processes in company, departmental structure of company, proprietorial and capital structure of company, measures for company activities evaluation, competitive factors in business, business strategy.

Literature

HISRICH, R., PETERS, M. and D. STEPHERD. Entrepreneurship. New-York: McGraw-Hill/Irwin, 2010.

KURATKO, D. F. Introduction to Entrepreneurship. 9th edition. South-Western, Cengage Learning, 2014.

SALVATORE, D. Managerial economics. New York: Oxford University Press, 2015.

Marketing

Consumer behaviour. Consumer activities and consumer reactions. Consumer behaviour models. Dark side of consumer behaviour. Factors influencing consumer behaviour. Analysis of consumer attitudes. Customer satisfaction. Customer satisfaction measurement. Segmentation of B2C customers. Segmentation criteria. Segmentation process. Targeting and positioning. Marketing research. Typology of marketing research. Methods and techniques of quantitative and qualitative research. Techniques of sampling. Quantitative methods of data analysis.

Literature

MALHOTRA, N. K. Marketing Research: An Applied Orientation, 7th Edition. New York: Pearson, 2019. ISBN-13: 9780134734842

OLIVER, Richard L. Satisfaction: a Behavioral Perspective on the Consumer. 2nd ed. London: Routledge, 2015. 519 p. ISBN 978-0-7656-1770-5.

SOLOMON, Michael R. et al. Consumer Behavior: a European Perspective. 6th ed. Harlow: Pearson, 2016. 706 p. ISBN 978-1-292-11672-3.

Management

Basic types of strategy according to Porter. Elements, characters, and artifacts of organizational culture, and their interpretation. The institutionalization instruments of business ethics and CSR principles in the management of the organization. Education and development of employees (cycle, methods). Trends in personnel management (Generation Y, diversity management, age management). Detecting an organization's crisis threat (procedure, methods, matrix). Types of communication within the organization.

Literature

HORVÁTHOVÁ, Petra and Andrea ČOPÍKOVÁ. Human Resource Management. SOET, vol. 26. 2017. Ostrava: VSB-TU Ostrava. ISBN 978-80-248-4103-8.

MIKUŠOVÁ, Marie. Crisis Management. SOET, vol. 27, 2017. Ostrava: VSB-TU Ostrava. ISBN 978-80-248-4101-4.

HORVÁTHOVÁ, Petra and Marcela DAVIDOVÁ. Essentials of Management. 2nd ed. Košice: TU of Košice, 2015. ISBN 978-80-553-2262-9.

Tax incidence

Principles of Taxation. Definition of tax incidence. Tax principles. Tax burden.

Definition of direct taxes. Definition of personal income tax, corporate income tax and property taxes. Social security contributions.

Definition of indirect taxes and its classification. General consumption taxes. Value added tax. Definition of selective consumption taxes (excise duties). Types of excise duties.

Tax burden of residents: Tax quota, partial tax quotas, implicit tax rates.

Tax politics in the European Union. Tools and actors of EU tax policy. The fundamental tax legislation of the Czech Republic and the European Union.

Accounting

Definition, nature and importance of financial accounting.

Conceptual framework of financial accounting according to the IFRS. Problematics of selected International Financial Reporting Standards in comparison with current national accounting regulations.

The explanatory power of Financial Statements, preparation, structure and components of a large business corporation. Consolidated Financial Statements, preparation, structure and components in terms of consolidated and consolidating accounting entity. Auditor's verification of the final and consolidated financial statements and the annual report - problematic areas.

Definition of long term assets. The essence and types of leasing. Valuation of assets and liabilities.

Mergers and splitting of capital companies.

Change of a legal form.

General definition of managerial and internal accounting.

The fundamental accounting legislation of the Czech Republic and the European Union.

Literature

AUERBACH, Alan and Martin FELDSTEIN, eds. Handbook of Public Economics. Vol. 1. 6th Edition. Amsterdam: Elsevier, 2007. 485 s. ISBN 978-0-444-87612-6.

ELLIOTT, Barry and Jamie ELLIOTT. Financial Accounting and Reporting. 16th Ed. Harlow: Pearson, 2013. 877 p. ISBN 978-0-273-77817-2.

SALANIÉ, Bénard. Economics of Taxation. Cambridge: MIT Press, 2003. 213 s. ISBN 978-0262-19486-0.

Corporations and their status within the system of civil law and EU-law

Literature

Act (Czech Republic) No 90/2012 Col of 25 January 2012 on Commercial Companies and Cooperatives (Business Corporations Act). English (not-official) translation available for instance on: <http://obcanskyzakonik.justice.cz/images/pdf/Business-Corporations-Act.pdf>.

POKORNÁ, Jarmila. The Limited Liability Company as a Universal Legal Form of Business. *Procedia Economics and Finance*, 2014, Vol. 12, p. 533-538. DOI: [https://doi.org/10.1016/S2212-5671\(14\)00376-1](https://doi.org/10.1016/S2212-5671(14)00376-1) [also available on <https://reader.elsevier.com/reader/sd/pii/S2212567114003761?token=F253782E51CF480D26168F468141664BF38EFD7065829582D6E7872E7997995A3FFBFD5EE03A355B7842694022D6CDD3>].

ŠEDOVÁ, Jindřiška; BENADA, L. Problems with the transparency of bearer shares in the Czech Republic. *International Conference on Economics, Political and Legal Sciences*.

WASER, 2013, Vol. 77, pp. 973-978. ISSN: 2010-376X.

ŠEDOVÁ, Jindřiška. Transparency of Shareholders in the Czech Republic. Acta Universitatis Agriculturae et Silviculturae Mendelianae Brunensis. 2014, Vol. 62, No. 2, pp. 415-426 [also available on [https://acta.rnendelu.cz/rmedia/pdf/actaun_2014062020415 .pdf](https://acta.rnendelu.cz/rmedia/pdf/actaun_2014062020415.pdf)]

Outline of theses:

A. Theme and subject

Here there is expected a brief summary of what is already known about the topic, that means what new knowledge the dissertation should bring.

B.

1. Objective and results - it is not necessary to state the goal in one sentence, but in a concise and unambiguous way.
2. Structure of work
3. Applied methods and methodical procedures
4. Structured list of literature