

ČESKÁ ZEMĚDĚLSKÁ UNIVERZITA V PRAZE

Fakulta tropického zemědělství

Posudek oponenta diplomové práce

Název práce **Analysis of present techniques of audit and social performance in microfinance investment vehicles**

Student **Bc. Tereza Králová**

Vedoucí práce **Dipl.-Kfm. Tomáš Hes, Ph.D.**

Pracoviště **Katedra ekonomiky a rozvoje**

Oponent **Ing. Samuel Darkwah, Ph.D.**

Formulation of the aims	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Choice of suitable methods	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Fulfilment of the aims	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Scientific contribution of the thesis	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Originality of the thesis	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Theoretical background of the author	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Handling with data and information	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Handling with scientific literature (citations)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Argumentation and critical thinking	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Abstract and keywords	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Structure of the chapters and paragraphs	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Comprehensibility of the text	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Accuracy of the terminology	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Quality of scientific language	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Formatting, layout and general impression	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Celkové hodnocení práce známkou				2

Hodnocení: 1 = nejlepší

Datum 17. 5. 2016

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podpis oponenta práce

Odůvodnění hodnocení a celkové shrnutí:

The chosen topic "Analysis of present techniques of audit and social performance by microfinance investment vehicles" is of importance to the growth of the microfinance industry. In general, the thesis could be said to be required standard. It was written in a coherent manner but with few grammatical and sentence construction errors. The set up follows the standard and format that complies with the requirement of a Master Degree thesis.

The thesis was excellent on appropriate usage of citation format and appraisal of relevant literature in references and internet resources.

The methodology includes relevant scientific data collection procedures with the right methods of analysis that was used to produce tables and graphs for the assessment and evaluation of the given problem. Though the work used only secondary data, the author proceeded with justification of the usage of secondary data and adhered to the right minimum interval of 10 year time series data from the years 2005 to 2015. Hypothesis formulation was not done properly and analytical tool used in analyzing the data to answer the questionnaire was missing.

Discussion of the research was done in a concise manner with relevant argument to support the claim. However, author was inefficient in the use of other research to back the claims made. The conclusion was well formulated but very short and without any recommendations.

Otázky k obhajobě:

1. The author in section 5.1.3 in analyzing data used amount of assets per diamonds (diamond ranking) as proposed by the MIXMARKET to evaluate transparency and reliability of data in microfinance. Could the author elaborate on the use of the diamond ranking assessment method?
2. The author from the findings concluded that, Due diligence is the most appropriate technique of audit in microfinance. Could the author suggest a combination of two or more techniques that would amount to efficient auditing in microfinance with reference to the SWOT analysis?
3. The author made mention in section 5.1.4 that, the number of MFIs has been declining over the last three years. Could the author give contributing factors to this claim?

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