

Position of the supervisor to the study and dissertation thesis of Mr. Andreas
Laux

Mr. Andreas Laux has passed all his compulsory and voluntary courses according to his individual study plan. Due to the fact that he was studying in part-time form, he was not participating on the pedagogical activity of the Department of Accounting and Taxation.

With respect to the research, Mr. Laux was aimed at the topic of valuation under different accounting systems. He submitted papers to the conferences, which later were published as research papers.

The dissertation has clearly formulated aim - to answer the question as to whether there should be a uniform valuation of non-cash contributions on company start-up in Germany and to suggest an ideal valuation method. The dissertation thesis also comprise chapter on methodology, where Mr. Laux describes all the methods used during the research in details.

It is necessary to mention, that even though the fact that the dissertation thesis is mainly based on the comparative analysis and does not employ statistical methods, it brings extensive comparative analysis of valuation methods for non-cash contributions under IFRS, German and Austrian accounting system. Moreover, the dissertation thesis at the end also suggests suitable valuation method for start-up in Germany.

Based on the above mentioned facts, I recommend the dissertation of Mr. Laux for defense.

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supervisor