



SUPERVISOR'S REPORT ON DIPLOMA THESIS

Name and Surname of Diploma Thesis Author: Bc. Vinith Kumar Sanarpalayam Venkatachalam

The topic of the Diploma Thesis: Accounting and Tax Issues in a Company in an International Context

The objective of the Diploma Thesis: To demonstrate the positive and negative effects that the adoption of the Goods and Services (GST) tax had on TATA Moto

Name and Surname of Supervisor: Ing. Zdeněk Brabec, Ph.D.

	Excellent	Very good	Good	Failed
I. Assessment of the thesis topic and its writing:				
Thesis topic completion		X		
Application of implemented methods			X	
Analysis performed and its profundity			X	
II. Assessment of thesis content and structure:				
Clarity and coherence of thesis		X		
Currency of the topic, appropriate sources		X		
Processing of sources and acquired data		X		
Comprehensible and adequate conclusions			X	
Phrasing of writer's points of view			X	
III. Assessment of thesis style:				
Formal layout of thesis (i.e. text, tables, graphs)		X		
Style of thesis (i.e. use of formal language)		X		
Application of academic sources in native language, including bibliographic references and citations		X		
Application of academic sources of foreign authors, including bibliographic references and citations		X		
Assessment of plagiarism checking result in IS STAG	Reviewed without objections			X
	Reviewed with objections			

Questions related to the diploma thesis defence:

- 1) Describe in detail your recommendations that should improve the company's financial situation.
- 2) Did the introduction of the GST fulfil the goals followed by the Indian Government?

I recommend - ~~do not recommend~~* the diploma thesis for defence.

(*delete if not applicable)

I suggest evaluating the diploma thesis with the grade: very good minus

Date: 12.1.2024

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Signature of the thesis supervisor



The evaluation for the diploma thesis is at least in the range of 10 lines in terms of meeting the thesis objectives, the application of implemented methods, as well as suggestions for adjustments taken, including formal layout, literature review and citations (formulated on the following page of the report).

The student prepared the submitted thesis independently in the research subject's required scope and depth. Comments of the thesis supervisor on the formal or content of the thesis were incorporated. The aim of the diploma thesis was fulfilled. In the initial part of the thesis, the student conducted literature research with a focus on the financial accounting system and accounting regulation in India. In the next part, the student provided an overview of the Indian tax system. In the practical part, the student described the company and the impact of introducing the GST on its business model. The following part dealt with the financial analysis of Tata Company, demonstrating the financial impact of the introduction of GST. Based on the analysis of the analysed results, the student provided some recommendations that can improve the analysed company's financial situation. The formulation of the student's own opinions and the drawing of conclusions is appropriate to the level of the diploma thesis. The formal and stylistic level of the thesis and the citations of Czech and foreign literature are of an appropriate level.

Finally, I would like to highlight the student's enthusiasm for his diploma thesis. However, there are some minor inaccuracies in the diploma thesis, which can be justified by the complexity of the Tata Company and its business model.