

MASTER'S THESIS REVIEWER'S REPORT

Student's name: Bc. Barbora Petrželová
 Master's Thesis Reviewer (MT): Ing. Michaela Blahová, Ph.D.
 MT topic: The Proposal of Key Performance Indicators Management to Achieve the Defined Financial Objectives of the Selected Company
 Acad. year: 2022/2023

Notes on completing the report:

1. For the evaluation of each criterion, use the following scale: A - fulfilled very well, significantly exceeds the requirements; B – fulfilled with quality; C – fulfilled without reservations; D – fulfilled with minor deficiencies; E - fulfilled but with significant deficiencies; F - not fulfilled.
2. If any criterion is graded F, the thesis must be evaluated as unsatisfactory overall, not meeting the criteria for the MT defence, and such a thesis cannot be recommended for the defence.
3. MT Reviewer must comment verbally on each evaluation criterion!

Assessment criteria:

Assessment

Assessment criteria:	Assessment
1. Thesis Objectives and Methods	B
<p>The main objective of the thesis is to propose the key performance indicators (KPIs) management to achieve the defined financial goals of the selected company. The sub-objectives include the elaboration of a literature review on the relevant topic, the analysis of the selected company and the current state of KPIs management, the proposal of a KPIs management system to achieve the defined objectives and the evaluation of the benefits and risks associated with the implementation of the proposal. The objectives are defined in accordance with the topic of the thesis. The chosen methods and approaches are appropriately applied in the thesis and meet the selected objectives.</p>	
2. Theoretical Background	B
<p>The theoretical part focuses on the topic of measurement and management of company performance with a focus on KPIs. The thesis contains a sufficient number of sources and these are cited in accordance with the required regulations.</p>	
3. Practical Application – Analysis	B
<p>In the practical part, the selected company is introduced and an analysis of the current state of usage of strategy and KPIs is performed. The company has 26 active strategic objectives which are divided according to the four Balanced Scorecard perspectives. The analytical part describes the individual indicators in detail, including target values for 2025 and measurement frequency. This part concludes with an evaluation of the current situation in the company.</p> <p>The knowledge from the theoretical part is appropriately applied in the practical part and the conclusions of the analysis are sufficiently justified.</p>	

4. Practical Application – Project/ Research	B
<p>The project part presents a proposal of KPIs management to achieve the defined financial objectives and company strategy database (including two model examples). The thesis concludes by linking the KPIs to the pyramidal breakdown of free cash flows and outlines the benefits and risks associated with implementing the proposal. I believe that the objectives of the paper have been met.</p>	
5. Formal Layout	D
<p>The formal level of the thesis meets the requirements set for university qualification theses. The text of the thesis is logically coherent, correct terminology is used and the prescribed standard of citing sources is applied. The thesis has an appropriate linguistic and graphic level (with few exceptions).</p> <p>In the practical part, there are a number of formal errors related to the non-linking of sources to the text (p. 57 onwards - "Error! Reference source not found"). Therefore, it is not possible to assess how important data is missing in this thesis.</p> <p>Other formal deficiencies include the illegibility of some of the data in the figures (e.g. No. 21, 23, etc.), which makes it impossible to assess their content.</p>	

Overall thesis assessment*	B
<p>The thesis is well elaborated and, overall, I rate it with the B grade.</p>	

** The final grade is not an arithmetic average of the individual criteria for assessing the thesis.*

Questions for the defence:

1. In your thesis you state that one of the risks of the project is related to the maintenance of database/s - in relation to the data update. How would you eliminate this risk?

The thesis **fulfils** the criteria for the defence of the MT. The thesis **is recommended** for the defence.

Date 19.05.2023

Signature of MT Reviewer