

CLASSIFICATION OF THESIS COMPLETED BY MIRKA SUCHACKOVA

Mirka spent three months in the Finance Department of Aviemore Highland Resort Limited and reported to myself, Fiona Walker (Financial Controller).

Aviemore Highland Resort Limited (AHR) is a complicated company, with a number of cost centres, each of which has to be reported financially on a monthly basis. The systems in use when Mirka joined the Finance Team were in desperate need of upgrading, to bring in line with the Management Company's systems. This means that in time AHR will be able to use the reporting tools available to other related companies of the Management Company. AHR also had opportunities to improve accounting systems as one off exercises, e.g. the migration from producing manual cheques to making payments via the BACS system. The BACS system within the UK allows the transfer of funds from one bank account to another. Following the work done by Mirka, the average number of cheques being raised in a cheque run is approximately 20 compared to 200, prior to the work done by Mirka to gather the information required to migrate to BACS payments.

To move towards achieving these improvements there were a number of tasks, which Mirka completed, to a very high standard. Mirka proved to have a very good accounting knowledge, which helped her to understand the accounting system being used and also to identify the improvements required. Mirka also proved to be a reliable employee, who was a good time-keeper and a very neat and tidy worker. All tasks undertaken by Mirka were completed efficiently and timeously. Mirka communicated her knowledge, analysed the requirements of the finance upgrades, and the results of her tasks excellently, in English. All work done by Mirka was done in English.

Mirka did a lot of research during her time at AHR, which proved her to have a very good understanding of the documents detailing Aviemore Highland Resorts Limited, the reports detailing the improvements required, and also of the literature she read to understand the Accounting Standards used in the UK.

I believe that Mirka's classification should be an 'A', given her achievements in the time within the Finance Department of AHR. She has proved to be logical, knowledgeable and competent in the work done in her time with AHR.

Fiona Walker (A.C.C.A.)
Financial Controller
Aviemore Highland Resort Limited

