

Dissertation thesis topic	Theory, approaches and trends in public finance management
Annotation	Performance based budgeting is a modern tool of public finance management, used by two thirds of OECD countries. It is considered to be more useful budgeting system compared to line-item budgeting, which allocates public spending only into categories such as procurement of goods and services, salaries, atc. Based on the most recent OECD recommendation, healthcare sector has been proving to be a pilot sector, where program budgeting was implemented abroad.
Mode of study	full time/part time
Supervisor	prof. Ing. Pavol Ochotnický, CSc.
Study programme	Finance and Banking
Dissertation thesis topic	Fiscal competitiveness and digitisation
Annotation	Effective tax collection and efficient public service provision are one of the pillars of fiscal and overall competitiveness of national economies. The penetration of digitization and computerization in public finance greatly contributes to higher transparency of public finances, to shortening decision-making processes and to higher quality of public institutions. This contributes also to greater efficiency in public spending as well as to better cohesion of the business sector with the public sector and to faster economic development of the country.
Mode of study	full time/part time
Supervisor	prof. Ing. Pavol Ochotnický, CSc.
Study programme	Finance and Banking
Dissertation thesis topic	Tax Challenges Arising from Digitalisation of the Economy
Annotation	Digital forms of business generate several times more profits than traditional forms, yet their profits often escape taxation in the country where profit was created. Several countries, including the Slovak Republic, adopted unilateral measures, and the European Commission proposed joint measures to solve the problem (EC, 2018a, 2017a, b). Such isolated solutions may, however, lead to undesirable phenomena, such as double taxation, a conflict with bilateral tax treaties, tax disputes and a drop in the competitiveness of active nations. Taxation of digital platform profits requires a coordinated approach by the countries around the world to reform the traditional rules of international taxation and a to reach a global consensus (OECD, 2015, 2018).The aim of this dissertation is to quantify the importance of factors contributing to value creation in digital forms of business and substantial presence in chosen country, and to contribute to the formulation of scientifically validated globally acceptable rules for the determination of the digital platform's nexus, its taxable income, rules for the allocation of profits among taxing jurisdictions and the legal rules for their enforcement on a global level.It is possible to build on the previous studies, e.g. Hellerstein, W, (2000), Bacache, M. et al (2015), Basu, S. (2016), whereas recommended methods of quantitative analysis are in particular factor analysis (Afifi, A. et al., 2012) and network analysis (Wasserman , S., Faust, K. 1994; Estrada, E .; Luke, DA, 2015).

Mode of study	full time/part time
Supervisor	doc. Ing. Jana Kubicová, PhD.
Study programme	Finance and Banking
Dissertation thesis topic	Transfer Pricing as an Anti-Tax-Avoidance Measure
Annotation	Transfer pricing is a common and indispensable tool used in business performance appraisal as well as in the financial management of holdings and associated business divisions. However, in addition to this primary function, the valuation of transfers has begun to be exploited to substantially reduce the tax base and global tax liability. In order to avoid such undesirable tax cuts, taxpayers are obliged to comply with complex rules and methods of transfer pricing. The aim of the dissertation is to evaluate the consequences of these rules and to find out whether they are not counterproductive in terms of their effectiveness and the overall economy of affiliates.
Mode of study	full time/part time
Supervisor	doc. Ing. Jana Kubicová, PhD.
Study programme	Finance and Banking
Dissertation thesis topic	OECD BEPS anti-tax-avoidance measures and their impact on the competitiveness of the Slovak companies
Annotation	OECD BEPS measures aim at limiting tax optimization options through aggressive tax planning techniques. This will cause reduction of the opportunities of the Slovak companies to optimize their tax liability. The aim of the thesis is to assess the impact of these measures on the competitiveness of Slovak companies as well as on the tax revenues of the government budget.
Mode of study	full time/part time
Supervisor	doc. Ing. Jana Kubicová, PhD.
Study programme	Finance and Banking
Dissertation thesis topic	Experimental Investigation on Risk Taking for Others
Annotation	In economics and finance a 'decision maker' is usually modeled as an individual. When examining risk attitudes, research is mainly focused on the perception of individual's risk. Is our willingness to take risks different if the outcome of the procedure can affect other colleagues, employees, family members? Experimental economics provides a suitable tool for studying behavior of individuals and teams under controlled conditions and allows for causal inference by implementing an exogenous ceteris paribus variation in the studied factors. The current dissertation project employs experimental economics methods to systematically investigate impact factors on behavior of individuals and its influence on organizational and financial decisions in a market context. Fehr, a Schmidt (1999), Bolton et. al (2005), Bursztyn, et.al (2014).
Mode of study	full time
Supervisor	doc. Ing. Jana Péliová, PhD.
Study programme	Finance and Banking

Dissertation thesis topic	Measuring welfare across countries and time beyond GDP
Annotation	Based on the recent paper by Jones and Klenow (2016), on the results of the international projects WWW(Work, Welfare and Wealth)for Europe and the papers by Lábaj – Luptáčik – Nežinský (2014), (2016) the aim of the study is to contribute to the discussion on measuring of welfare beyond GDP by the following two steps: First, applying the non-parametric approach of efficiency and productivity analysis both approaches (Jones – Klenow vs Labaj – Luptacik- Nezinsky) and results should be compared and the differences elaborated. Using the Malmquist or Luenberger index the changes of welfare over time should be estimated. In the second step, additionally to the indicators used by Jones and Klenow (2016) the indicators of environmental quality should be included in a welfare measure.
Mode of study	full time/part time
Supervisor	Univ. prof. i. R. Dipl. Ing. Dr. Mikuláš Luptáčik
Study programme	Economic Policy
Dissertation thesis topic	Role of domestic consumption in a very small and open economy
Annotation	Domestic consumption is an important component of final consumption and it is therefore relevant to ask, what effects generates on value-added, employment and what is its import demand. Comparing multipliers of employment, value-added and import with the multipliers of external consumption (export) gives us a deeper insight into the structure of a small open economy and gives an answer to the role of domestic consumption for the economy. Comparing these results to different time periods, by the structural decomposition, can provide important information and view on the factors explaining the observed changes of the relevant variables in the economy.
Mode of study	full time/part time
Supervisor	Univ. prof. i. R. Dipl. Ing. Dr. Mikuláš Luptáčik
Study programme	Economic Policy
Dissertation thesis topic	Financial Behaviour of Households and Its Effects on Financial Stability
Annotation	The rise in household indebtedness, the stagnation in concluding life insurance contracts as well as other aspects of household behavior in the Slovak Republic point to changes in fundamental paradigms in household finance. The doctoral thesis analyzes the current state of art in the research of household finance with an emphasis on behavioral aspects in decision-making of individuals / households on financial issues with an impact on the financial stability of the country.
Mode of study	full time
Supervisor	prof. Ing. Erika Pastoráková, PhD.
Study programme	Insurance

Dissertation thesis topic	Regional dimensions of Industry 4.0 development in Slovakia
Annotation	The so-called 'Fourth Industrial Revolution' (or 'Industry 4.0') is now building on new emerging technologies in, such as artificial intelligence, big data, the Internet of Things (IoT), 3D printing, robotics, autonomous vehicles, biotechnology, nanotechnology, materials science and energy storage (Bloem et al. 2014). Industry 4.0 is typical for interrelated technological discoveries which result higher productivity growth. There are serious concerns about wider socio-economic impact mainly on the employment due to higher risk of automatisisation. emerging technological transformations have the potential to profoundly affect the competitiveness and development of regions. Geography of risks and opportunities are largely unexplored. There is a need for in-depth analysis of the capacities of regions for structural transformation. The conceptual part of the thesis will be based on the literature review related to emerging technologies, industry 4.0 and smart specialisation strategies. Main research question is how can regional economies integrate these new paradigms? Empirical part of the dissertation thesis will have a form of a case study of selected industry in Slovakia. The case study will be based on quantitative data with qualitative analysis of selected national, regional and local assets, strategies and policy measures that are being put in place to manage technological transformation and foster economic development.
Mode of study	full time
Supervisor	doc. Ing. Štefan Rehák, PhD.
Study programme	Public Administration and Regional Development
Dissertation thesis topic	The impact of policy making processes on shaping cohesion policy
Annotation	Process aspects have a significant impact on the functioning of cohesion policy but with less attention in research (Barca 2009; Bachtler et al. 2014). The aim of the thesis will be a qualitative analysis of selected process aspects of the creation or implementation of cohesion policy and their impact on the effectiveness or efficiency of the implementation of cohesion policy. The outcome of the work should be a set of recommendations for reform or future cohesion policy making.
Mode of study	full time/part time
Supervisor	doc. Mgr. Miroslav Šipikal, PhD.
Study programme	Public Administration and Regional Development
Dissertation thesis topic	The evaluation of research funding of universities in the Slovak Republic

Annotation	Research is one of the most important factors influencing future economic growth, and is therefore strongly supported by public policies. At the same time, however, the volume of public resources is limited, therefore, an increasing emphasis is also placed on the evaluation of the efficiency or usefulness of the used resources. However, a proper evaluation, especially in the field of research, is very complicated and demanding (Adams a Griliches, 1998; Payne a Siow, 2003). The given work will therefore deal with the evaluation of the selected support measure for research in the SR.
Mode of study	full time/part time
Supervisor	doc. Mgr. Miroslav Šipikal, PhD.
Study programme	Public Administration and Regional Development
Dissertation thesis topic	Impact of FDI in automotive sector on regional innovation systems in Slovak Republic
Annotation	The automotive industry has become the dominant force in the economic growth of the Slovak Republic in the past 20 years with a significant impact on exports or employment. Much less explored is its impact on the creation and implementation of innovation and the overall integration of FDI from this sector into innovation systems at national or regional level. Therefore, we will analyze this impact in the work, in particular through the impact on local innovation actors such as universities or research institutes.
Mode of study	full time/part time
Supervisor	doc. Mgr. Miroslav Šipikal, PhD.
Study programme	Public Administration and Regional Development