

**Otázky ke státní závěrečné zkoušce pro navazující magisterský studijní  
program Ekonomika a management  
předmět Podniková ekonomika**

1. Corporate investment decision-making (capital budgeting)
2. Net working capital and operating funding
3. Methods for evaluating the financial health and performance of the business
4. Cash flow planning - direct and indirect method of calculating it
5. Economic and market value added (performance measured on the basis of economic gain)
6. Using EVA as the default concept of an economic business management system
7. EVA as the basis of stimulation systems
8. Risks in the business (definition and other essential risk characteristics, business risk)
9. Methods of business risk reduction
10. Market, financial credit risk management of firms
11. Competitiveness of enterprises in the global economy
12. International Accounting
13. Relationship of financial accounting, management accounting and financial management
14. Controlling - cost, finance, strategic, investment

**Basic:**

BREALEY Richard A., Stewart C. MYERS a Franklin ALLEN. *Principles of corporate finance*. New York, 2014. ISBN 978-0-07-803476-3.

STEWART, Bennett G. *Best-practice EVA: the definitive guide to measuring and maximizing shareholder value*. Hoboken: Wiley, 2013. ISBN 978-1-118-63938-2.

[Corporate Value of Enterprise Risk Management: The Next Step in Business Management \(Segal, Sim.\)](#)

Berkau, Carsten. *Financial Statements: International Accounting (IFRS)*. UVK Verlag, 2019.

HORVÁTH & PARTNERS. *The Controlling Concept: Cornerstone of Performance Management*. Munchen, 2019. ISBN 978-3-8006-5380-5.

[Grant, James L. Foundations of economic value added. 2nd ed. New York, 2003. ISBN 0-471-23483-4.](#)

**Recommended:**

[Collier, Paul M. Management accounting - risk and control strategy. Amsterdam, 2006. ISBN 0-7506-8042-3.](#)

Ray Garrison, Eric Noreen, Peter Brewer. *Managerial Accounting*. Irwing, 2011. ISBN 978-0078025631.

HILTON, Ronald W. a David E. PLATT. *Managerial Accounting: Creating Value in a Dynamic Business Environment..* New York, 2017. ISBN 978-981-3151-65-9.

[Mercer, Z. Christopher. Valuing enterprise and shareholder cash flows. Memphis, 2004. ISBN 0-9700698-5-5.](#)