List of Ph.D. study program supervisors and doctoral theses topics
Study program: Accountancy and Financial Management (academic year 2026/2027)

doc. Ing. David Procházka, Ph.D. (prochazd@vse.cz)

- Economic consequences of IFRS adoption [Note: any topic from IFRS; a preferrable focus on emerging countries, but any country- or regional-setting is possible]
- Value relevance of accounting information for capital and debt markets
- Lobbying on accounting standards: patterns, standard-setters reaction, outcomes
- Natural language processing and other emerging technologies in accounting research
- Specifics of financial reporting in professional sport [Note: preferably European football or US professional leagues]

prof. Ing. Josef Arlt, CSc. (josef.arlt@vse.cz)

- Interest rates, cost of capital, risk, and their influence on the financial indicators of the company and industry
- Impacts of inflation and other macroeconomic indicators on business performance
- New trends in corporate finance (AI, ESG, etc.)
- Analyses of the property market

doc. Ing. Pavel Svačina, Ph.D. (pavel.svacina@vse.cz)

- Innovation of business valuation methods, in particular the market comparison approach and its applicability in small economies.
- Improving the valuation of individual assets (tangible/intangible) based on big data analysis.
- Fundraising for new businesses/start-ups – determinants of traditional (VC, business angels) or new (ICO, crowdfunding, revenue-based financing) channels.
- Innovations that machine learning and large language models bring to corporate finance and business valuation, automation of valuation with AI.
- Determinants of Competitive Advantage and Survival in the Perspective of Business Valuation – Testing Alternative Concepts (RBV, Porter, etc.)
- Determinants and price aspects of corporate acquisitions.

doc. Ing. Jaroslav Wagner, Ph.D. (jaroslav.wagner@vse.cz)

- The impact of technology and artificial intelligence on the role of management accounting in the organisation
- Concepts and tools for managing and measuring performance in the context of sustainability/ESG principles
- Motivational functions of performance management and measurement systems in the light of economic and psychological theories