

Review of Master work reviewer

Name and Surname of Student	Johanna OSNABRÜGGE
Qualification Work Title	Support of the Sharing Economy
Name and Type of Study Programme	Regional and European Project Management / Navazující
Faculty / Department	Ekonomická fakulta / KRM
Supervisor	Cudlínová Eva, doc. Ing. CSc.
Reviewer	prof. Joachim Gruber

Thesis evaluation

1. Importance and difficulty of the topic 2.0
2. Logical structure of the thesis 2.0
3. Fulfillment of objectives 2.0
4. Methodological approach 2.0
5. Assessment of theoretical and/or practical contribution of the thesis 2.0
6. Handling of literature 2.0
7. Formal aspects 2.0

I solemnly declare that I have no affiliation with the author and supervisor of the thesis/bachelor's thesis.

Conclusion

Thesis evaluation (note): **very good**

I recommend the thesis for defence: **YES**

Questions and comments

Critical comments and overall contributions, total value of the thesis

In her work, Ms. Osnabrügge deals with the "sharing economy". The largest part of the work is dedicated to the presentation of the results of an empirical study, which she conducted herself.

The structure of the work is comprehensible. The position of the EU Commission could have been elaborated as a separate subheading before presenting the situation in France and Germany respectively. The definition of sharing economy on p. 8 (under 2.1.3) should have been better placed at the beginning of the thesis.

There are minor errors in the presentation of company forms: The GbR is not regulated in the German Commercial Code (HGB) (as the author writes on p. 17), but - as the name implies (Gesellschaft bürgerlichen Rechts) - in the German Civil Code (BGB). This will not change even after the reform coming into force on 1.1.2024. The gGmbH is not an independent form of the GmbH. Non-profit status cannot be obtained with this designation; it presupposes non-profit status because otherwise the designation is misleading. The tax office decides whether a non-profit status exists or not (§§ 51 to 68 AO). Why the treatment of social enterprises should be a matter for the

federal states (p. 15) is not explained.

Linguistically, the work is okay. Only p. 21, 6th line from the bottom, I found a spelling mistake. However, "Cour de cassation" (corresponds to the Bundesgerichtshof) should not be translated as "Court of Appeal" (p. 19) (this is the translation of Cour d'appel or Oberlandesgericht), but as "highest French civil court".

From a formal point of view, it should be noted that the spacing before a new bullet point should be larger. Furthermore, in the questionnaire, question 9 of the French version (p. 111) is not written in French, but in English. In the bibliography, Beutin's academic titles are mentioned; this is not in accordance with the rule.

Questions and topics for discussion before the commission

What is the situation of the sharing economy outside the EU, especially in the US?

Can you describe in more detail the development of some sharing economy companies?

Are there any special features of the sharing economy with regard to the legal form of companies?

Date: Sep 21, 2023

Signature of reviewer