

LUKÁŠ CÍBIK: THEORY AND PRACTICE OF PUBLIC BUDGETS

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Governance also carries with it one very important and extremely important fact from the managerial aspect. This is the reality of financial security to cover the functioning of the public sector and public administration. As a rule, the financial aspects discussed frequently relate to the commercial sector, although in both the public sector and public administration its financial coverage plays an indispensable component. Without it, these essential components would not work. Both the public sector and public administration ensure that every citizen has unpaired distinction access to many such services, activities that are essential to life and meet certain needs in the public interest. The issue of finance in the public sector and public administration is constantly discussed and it should be noted that the dynamically changing sphere. In this context, it is necessary to appreciate the effort and approach of the author Dr. Lukáš Cíbič, PhD., who proceeded to create a specifically oriented scientific monograph dealing with the above problematic areas.

The overall compact scientific work in the form of a scientific monograph has a total of just over five author's sheets. The author of the monograph has chosen a suitable and concise title that reflects and nicely describes the content focus of the reviewed publication. Everyone who gets their hands on this publication has the opportunity to get acquainted with the area in which the monothematic work is oriented. The chosen name partially describes the main problem areas that the author of the monograph deals with.

If we take into account the monothematic character itself, sufficient scope, clear structure and difficulty of processing the issue, then it can be concluded that the published work fulfils the essence, features and essentials of the original monothematic work of a scientific nature. The author of the assessed scientific monograph in individual chapters makes appropriate use, evaluates, critically approaches and synthesizes his and her acquired knowledge on the topic under review. However, it does not remain only in this plane, but enriches it with others, it can be said that new perspectives, approaches, concepts or knowledge that represent the achievements of his own scientific work and research activity. It is undisputed that the work incorporates and therefore publishes new partial results of more extensive research and pedagogical work within the framework of the solution of the KEGA project under the number 001UCM4/2019 and entitled "Dynamics of public administration changes in the Slovak Republic".

In the named project, the author of the scientific monograph acted as an active co-researcher, which gave him space to acquire the appropriate knowledge and, in combination with his enthusiasm, helped to create a quality work. Here it is requested to mention that the author has been researching the issue for a long time not only in the aforementioned project, but also in previous research activities in his home workplace. The author of the scientific monograph conducts specific oriented research on his alma mater in the field of public finances, public budgets, the tax system of the Slovak Republic, and also in the pedagogical process he is engaged in the education of young professionals in these contexts.

If I am to evaluate the methodological approach in the processing of problem areas or the entire monograph publication, it can be stated that it is appropriately chosen and can be implicitly identified continuously throughout the scientific monograph. The author used standard scientific methods and applies several own calculations for the purpose of conducting deeper investigation, in which the author managed to come to interesting findings. I appreciate the use of graphical visualization of results through constructed graphs as well as clear tables. The graphic page underlines the scientificity of the monograph. From the point of view of formal processing and methodological construction of a scientific work, I appreciate the inclusion of a register of concepts and separate lists of graphs, tables, images and a list of annexes. It can be concluded that the monograph is suitably supplemented by a large graphical apparatus in the form of 15 graphs, 19 tables and 1 picture. With a rich graphical apparatus, the author managed to make the difficult topic more transparent and to make it understandable for the reader. The monograph was divided into several separate chapters: 1.) Public budgets, 2.) Budget classification and its dimension in Slovakia, 3.) EU budget and position of the Slovak Republic, 4.) State budget, 5.) Rules governing the general government budget and state budget in Slovakia. The expert chapters are complemented by a separately processed introduction, conclusion and also a list of the literature used. The scope of the individual chapters corresponds to the relevant partial part of the scientific monograph. I consider the scope of the scientific work to be adequate in relation to the problem addressed. Monothematic scientific work is conceived into a total of five separate chapters, which are appropriately related to each other and in them are logically distributed smaller thematic units.

As part of the critical review evaluation, it is essential to comment on the benefits of the scientific monograph. Every monothematic work is intended (resulting from its character) to bring new and originally elaborated thematically branched ideas related to the established issue. In this case, the main contribution of the reviewed monograph can be found in the identification of key knowledge and problem areas related to public budgets, the Budget of the Slovak Republic, the budget of the Public Administration and other attributes of the examined issue.

The reviewed monograph is a welcome current scientific literature

covering the latest trends in public budgets and public finances. The timeliness of the scientific monograph can also be identified in the author's assessment of the impact of the Covid-19 pandemic on public budgets and budgetary discipline. The monothematic work is interesting and at the same time valuable because the author has not only narrowed his gaze to Slovak conditions, but also actively approaches the European context. The concentration of knowledge in the field of public budgets is valuable, because we have a minimum of such publications available. By processing the issue, the author fills this gap in the availability of scientific literature. At the end of the scientific monograph, the author summarized the importance and justification for the creation of the reviewed scientific work. It also presents an outline of other problem areas suitable for further investigation in the future.

The scientific monograph that is the subject of this review can be understood in quality processing as beneficial and meeting the criteria of the original scientific work. The monograph is processed at the appropriate level according to the requirements laid down for this type of scientific work. In conclusion, we would like to thank the author for handling the difficult and yet necessary issue. The scientific monograph from the pen of Dr. Lukáš Cívik, PhD. can be recommended to all those interested in the issue of public budgeting, especially experts from financial and public law practice, academics, students and other public. It is certainly possible to use this newly developed scientific material also in the field of education in the field of public finances and budgeting.

Assoc. prof. Dr. Ladislav Mura, PhD., MSc.
Faculty of Commerce
University of Economics
Dolnozemská cesta 1, 852 35 Bratislava, Slovakia
ladislav.mura@euba.sk