

DESCRIPTION OF THE COURSE

GENERAL INFORMATION		
Course Holder	dr. sc. Željka Zavišić	
The name of the college	Business Planning	
Study program	Undergraduate Professional Study - Finance and Business Law	
Status of the College	Mandatory	
Year	2 nd Year	
Point value and method of teaching	ECTS coefficient of student workload	5
	Number of hours (P+V+S)	30+30+0

DESCRIPTION OF THE COURSE
<p>1.1. Objectives of the course</p> <p>Students are expected to develop:</p> <ul style="list-style-type: none"> a) General competencies <ul style="list-style-type: none"> • The development of professional integrity • Independent decision-making in the field of business planning • Independent application of accounting information in the adoption of a business plan b) Specific competencies <ul style="list-style-type: none"> • Applying appropriate methods in business planning

- making judgments on the appropriateness of individual models in the development of a business plan
- Making a decision on the eligibility of an investment project

1.2. Requirements for enrolment in the course

According to the Study Regulations

1.3. Expected learning outcomes for the course

Students should be able to:

- I1 Understand the basic concepts in the field of business planning.*
- I2 Follow the process of adopting a business plan in different types of activities.*
- I3 Prepare and create a cash budget in the management of the company's liquidity.*
- I4 Analyze the responsibility of management for deviations from the goals defined by the business plan.*
- I5 Apply accounting information in making a business plan.*
- I6 Implement a business plan to achieve the strategic goals of the company*

1.4. Content of the course

Name of the whole	Topic name
Both the concept and purpose of business planning	1. The concept of business planning 2. The most important planning activities

		3. Features of Business Plans	
		4. Creating and implementing business plans	
		5. Business planning process	
	The content of the business plan	1. Basic information about the company	
		2. Key Business Factors	
		3. Market analysis	
		4. Plan of the main activity	
		5. Financial indicators	
	III types of budgeting in a business plan	1. Sales budget	
		2. Production calculation	
		3. Calculation of direct and indirect costs	
		4. Planned profit and loss account	
		5. Planned balance sheet	
		6. Planned cash flow statement	

IV Application of Budgeting in Business Supervision and Improvement of Business Results	1. Concept and purpose of supervision 2. The influence of various factors on the success of the venture	
	3. External factors 4. Internal factors	
	5. Basics of cost theory	
V Investment Study	1. Fundamental features of an investor 2. Assessment of market opportunities	
	3. Technical and technological elements of the investment 4. Financial elements of the investment	
	5. Financial-market assessment of the project 6. Assessment of the sensitivity of the project	
1.5.Types of teaching (put X)		<input checked="" type="checkbox"/> Lectures <input type="checkbox"/> seminars and workshops <input checked="" type="checkbox"/> Exercises <input type="checkbox"/> Distance education <input type="checkbox"/> Field Teaching
		<input checked="" type="checkbox"/> Standalone Tasks <input type="checkbox"/> Multimedia & Network <input type="checkbox"/> laboratory <input type="checkbox"/> Mentoring work <input type="checkbox"/> Other _____

1.6. Student obligations

The obligations of students are prescribed in detail by the Statute and the Study Regulations.

The key obligations of students are:

ATTENDANCE: students are obliged to attend classes, actively follow lectures and exercises, and participate constructively in classes, and in order to acquire the right to take the exam, it is necessary to attend classes in the percentages prescribed by the Study Regulations. For each student, their presence in class is recorded through the Infoeduka digital office system. The minimum obligations are;

- Full-time students must attend at least 70% of the total number of classes to be eligible to sign.
- Part-time students need to attend at least 50% of the total number of classes to be eligible to sign.

PASSING EXAMS: in order to achieve a positive grade in the subject, it is necessary to achieve at least 54 points in the subject, but also at least 50% of points for each learning outcome. The method of taking the exam is described in more detail in the item Assessment and evaluation of students' work during classes and at the final exam.

***FINAL EXAM** – a student who has not met the conditions for passing the exam during the continuous examination of knowledge (has achieved a total of at least 54 points in the course and has met the lower point threshold of adoption of each learning outcome, i.e. a minimum of 50% of the points of each learning outcome), may take the learning outcomes of the course at the final exam.

PROJECT: the student is obliged to create a project on the topic of business planning

***CONTINUOUS ASSESSMENT OF KNOWLEDGE:** for more efficient progress of students in class, written intermediate exams, presentations, group work, and practical assignments are conducted. In this way, students acquire smaller teaching units and master the subject material more easily.

1.7. Student Work Tracking (Add X to the appropriate tracking format)

Attending classes	x	Teaching activity		Seminar paper		Experimental work	
Written exam	x	Oral exam		Essay		Research	
Project	x	Continuous Assessment*		Report		Practical work	
Portfolio							

1.8. Assessment and evaluation of students' work during classes and at the final exam

Evaluation and evaluation of students' work during classes and at the final exam is carried out on the basis of the Regulations on Studying of the EFFECTUS University of Applied Sciences. **Allocation of points according to the forms of student work monitoring**

	Attending classes	Written exam	Project	Seminar paper	Practical work	Altogether
I1		16				16
I2		16				16
I3		16				16
I4		6	10			16
I5		6	10			16
I6		6	10			16
OUT OF OUTCOME	4					4
ALTOGETHER	4	66	30			100

Linking learning outcomes, teaching methods and knowledge assessment methods:

Forms of monitoring	Learning outcomes	Teaching method	Knowledge assessment method	Maximum number of points
<i>Attending classes</i>	<i>1-6</i>	<i>Lectures and exercises</i>	<i>Record Lists</i>	<i>4</i>
<i>Written exam</i>	<i>1-6</i>	<i>Lectures, exercises, group tasks</i>	<i>Essay Questions, Alternative Tasks</i>	<i>66</i>
<i>Project assignment</i>	<i>4-6</i>	<i>Guided training</i>	<i>Projects, group projects</i>	<i>30</i>
<i>Altogether</i>	<i>/</i>	<i>/</i>	<i>/</i>	<i>100</i>

<i>Type of student workload</i>	<i>Student Load Hours</i>	<i>ECTS credits</i>
Attending contact classes	60	2,0
Field Trips/Visits Outside the College		
Independent study/research		
Out-of-classroom preparation and preparation of seminars/presentations		
Work on an out-of-classroom project assignment	40	1,3
Independent preparation for exams and exam time	45	1,5
Consultation activities	5	0,2
Other	0	0,0
TOTAL ECTS credits	150	5,0

RATING:

In order to achieve a positive grade in the course, the student must cumulatively meet two conditions: achieve a total of at least 54 (fifty-four) points in the course and meet the lower point threshold for the adoption of each individual learning outcome, which is 50% of the total points of the learning outcomes.

Grades are calculated based on the following distribution of points:

<i>SCORE</i>	<i>RATING</i>
<i>0,00 – 53,90</i>	<i>Insufficient (1)</i>
<i>54,00 – 64,90</i>	<i>Sufficient (2)</i>
<i>65,00 – 79,90</i>	<i>Good (3)</i>
<i>80,00 – 89,90</i>	<i>Very good (4)</i>
<i>90.00 and more</i>	<i>Excellent (5)</i>

Grading is carried out in a transparent manner by collecting points. Each subject is evaluated with 100.00 points (with the possibility of achieving an additional 8 points on the Challenge learning outcome).

CHALLENGE LEARNING OUTCOME - the student has the opportunity to earn an additional maximum of 8 points through the Challenge learning outcome; The student independently chooses one of the activities proposed in the first lesson, and has the opportunity to independently propose an activity with which he wants to increase the number of points and, with the consent of the course holder, achieves them according to the criteria of the course. Points for the Challenge learning outcome are not distributed according to the learning outcomes, but the number achieved makes an additional number of points to the total number of points achieved according to the learning outcomes.

Before taking the final written exam, each student must meet the prescribed conditions, which primarily means that they have attended the % of classes determined by the Study Regulations and that they have received an electronically encrypted permission to take the exam.

1.9. Required reading and number of copies in relation to the number of students currently attending classes in the course

<i>Title</i>	<i>Number of copies</i>	<i>Number of students</i>
1. Hodak Z., script, Business Planning, Zagreb, 2022.	5* *students receive compulsory literature in permanent ownership	100
2. Cingula, M., Hunjak, T., Ređep, M.: Business Planning with Examples for Investors, RRIF-plus, Zagreb, 2004.	5* *students receive compulsory literature in permanent ownership	100

1.10. Supplementary literature

Gulin, D., Perčević, H., Tušek, B., Žager, L.: *Business Planning, Control and Analysis, Second, Revised and Supplemented Edition, Croatian Association of Accountants and Financial Professionals, Zagreb, 2012.*

Gulin, D., Janković, S., Dražić Lutilsky, I., Perčević, H., Peršić, M., Vašiček, V.: *Management Accounting, Croatian Association of Accountants and Financial Professionals, Zagreb, 2011.*

1.11. Ways of quality monitoring that ensure the acquisition of output knowledge, skills and competencies

- analysis of exam results, achieved results, level of understanding and knowledge during exercises, practical tasks and group work,
- conducting a survey among students,
- Evaluation of the teacher,
- achieved results and level of knowledge shown during the preparation and defense of the final thesis (students who choose the final/diploma thesis in this course),
- Analysis of the Quality Center report and
- Feedback from students who have already graduated and their employers on the usefulness of the content of this course in the performance of the work they do.



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