

### DESCRIPTION OF A STUDY COURSE – SYLLABUS

<b>Title of a course</b>	<b>Analysis and planning in Transport Enterprises</b>				
<b>Head of course</b>	<b>PhD Eda Ribarić Čučković, Senior Lecturer</b>				
<b>Study programme</b>	<b>Specialist professional graduate study Transport</b>				
<b>Status of a course</b>	Obligatory				
<b>Year of study</b>	1.	<b>Semester</b>	I	<b>ECTS credits</b>	6
<b>Teaching plan (L + E + S+ Pr)</b>	L+S				
<b>Goals of a course</b>					
Acquiring knowledge about the relevant features of business planning and methods of analysis and evaluation of business operations for the purpose of making business decisions.					
Mastering the procedures for analyzing the performance and safety of a business based on accounting data.					
<b>Conditions for enrolling course</b>					
No conditions					
<b>Learning outcomes on a level of a study programme which includes course</b>					
Outcome 3: Apply economic solutions to transport systems while respecting the fundamental financial, marketing, ethical, management and other economic principles.					
Outcome 12: Manage organizational systems in road/ railroad transport.					
<b>Expected learning outcomes on a level of a course</b>					
<ol style="list-style-type: none"> <li>1. Determine the basic features, role and stages in the planning process and the link between planning, control and analysis</li> <li>2. Determine role and features of financial reports and basic procedures and methods of their analysis with a purpose of evaluating financial position and success of business subject's operations.</li> <li>3. Analyse the structure of financial statements and changes in positions in the financial statements</li> <li>4. Analyse accounting information and substantiate the assessment</li> <li>5. Independently investigate and distinguish specific areas of planning, control and analysis</li> </ol>					
<b>Content of a course</b>					
Transport business operation specific features – holistic approach. Analytic and statistical-mathematical methods. Business assessment quantitative and qualitative approach. Analyses of assets and utilization of transport capacities. Specific cost analysis. Human resources analysis. Problem concerning analysis based on services rendered. Income analysis – business income and assortment. Cover point. Cash flow analysis. Financial operation – financial position assessment. Solvency, stability, and indebtedness. Advanced business assessment methods. Short-term and long-term planning. Operational planning by the position. Projection techniques and business estimate methods.					
<b>Teaching modes</b>	<input checked="" type="checkbox"/> lectures <input checked="" type="checkbox"/> auditory exercises <input checked="" type="checkbox"/> seminars and workshops <input type="checkbox"/> distance learning <input type="checkbox"/> field classes		<input checked="" type="checkbox"/> individual assignments <input type="checkbox"/> multimedia and network <input type="checkbox"/> laboratory <input type="checkbox"/> supervisor's work <input type="checkbox"/> other _____		
<b>Comments</b>					
<b>Students' obligations</b>					
During the lectures students are obliged to create and present a seminar paper.					
<b>Grading, evaluation and monitoring of students' work continuously during lectures and exams</b>					
Grading is based upon evaluation of course's learning outcomes' adoption. Grading is performed continuously during lectures and/or during exam, in compliance with the provisions of Regulation on the assessment of students.					

**Continuous check-up:**

Outcomes	Test	Pre-exam I	Pre-exam 2	Pre-exam 3	Seminar work	Threshold	Max
Outcome 1	5 %	25 %				15 %	30 %
Outcome 2			25 %			12,5 %	25 %
Outcome 3				15 %		7,5 %	15 %
Outcome 4				15 %		7,5 %	15 %
Outcome 5					15 %	7,5 %	15 %
Percentage of ECTS	0,3	1,5	1,5	1,8	0,9	-	-
<b>Total</b>	<b>5 %</b>	<b>25 %</b>	<b>25 %</b>	<b>30 %</b>	<b>15 %</b>	<b>50 %</b>	<b>100 %</b>

A student has passed the exam if he has acquired a percentage of credits for each learning outcome higher or equal to defined threshold.

**Exam term:**

Outcomes	Written exam	Oral exam	Max
Outcome 1	15 %	15 %	30 %
Outcome 2	15 %	10 %	25 %
Outcome 3	7 %	8 %	15 %
Outcome 4	7 %	8 %	15 %
Outcome 5	6 %	9 %	15 %
Percentage of ECTS	3	3	-
<b>Total</b>	<b>50 %</b>	<b>50 %</b>	<b>100 %</b>

A student has passed the exam if he has acquired a percentage of credits for each learning outcome higher or equal to defined threshold.

**Grading:**

A student has passed the exam if he has acquired at least 50% of anticipated credits of a specific learning outcome.

If a student has passed learning outcomes of all courses, the accomplished credits (percentages) of all passed learning outcomes are being added, while the final grade is defined upon following table:

Range of credits (percentages)	Numerical grade	ECTS grade
90,00 – 100,00	Excellent (5)	A
75,00 – 89,99	Very good (4)	B
60,00 – 74,99	Good (3)	C
50,00 – 59,99	Sufficient (2)	D
0,00 – 49,99	Insufficient (1)	F

**Obligatory literature**

1. Gulin, D., Tušek, B., Žager, L.: Poslovno planiranje, kontrola i analiza, HZRFD, Zagreb, 2004.
2. Osmanagić Bedenik, N.: Kontroling, abeceda poslovnog uspjeha, 3. dopunjeno izdanje, Školska knjiga, Zagreb, 2007.
3. Teaching materials

**Additional literature**

1. Žager, K., Žager, L.: Analiza financijskih izvještaja, Masmedia, Zagreb, 1999.
2. Popović, Ž., Vitezić, N.: Revizija i analiza, instrumenti uspješnog donošenja poslovnih odluka, HZRIF, Zagreb, 2000.
3. Očko, J., Švigir, J.: Kontroling - upravljanje iz backstagea, Alitus savjetovanje, Kognosko, Zagreb, 2009.



