

DESCRIPTION OF A STUDY COURSE – SYLLABUS

Title of a course	Business Plan and Analysis				
Head of course	PhD Eda Ribarić Čučković, Senior Lecturer				
Study programme	Professional undergraduate study Entrepreneurship				
Status of a course	Obligatory				
Year of study	2.	Semester	IV.	ECTS credits	6
Teaching plan (L + E + S+ Pr)	2L+3E				
Goals of a course					
Acquiring knowledge about the relevant features of business plans and methods of analyzing and evaluating business for the purpose of business decision making.					
Conditions for enrolling course					
No conditions					
Learning outcomes on a level of a study programme which includes course					
Outcome 1: Apply appropriate methods and procedures in preparing information for business decisions. Outcome 2: Apply professional knowledge and skills in business operations and in upgrading an existing business entity or in establishing a new one. Outcome 3: Identify and evaluate key performance indicators of companies for management and decision making. Outcome 5: Design and substantiate an entrepreneurial idea through a business plan. Outcome 7: Analyse and evaluate financial information. Outcome 9: Analyse the needs and manners of acquiring, using and developing the resources of a business entity. Outcome 12: Substantiate opinions in business communication with different stakeholders in Croatian and foreign language. Outcome 15: Independently prepare and present professional content using information and communication tools.					
Expected learning outcomes on a level of a course					
1. Determine the basic features, role and stages in the planning process and the link between planning, control and analysis 2. Identify the basic features and differences of certain types of plans 3. Apply the business plan creation methodology 4. Determine the role and characteristics of financial statements and the basic procedures and methods of their analysis in order to assess the financial position and performance of a business entity 5. Analyse the structure of financial statements and changes in positions in the financial statements					
Content of a course					
Business system and environment. Company as a financial system: business conduct, financial decisions, investment decisions. Relation between operational and strategic decisions. Introduction to planning and forecasting. Sorts of plans. Operational and strategic plans. Business plan – financing. Content of pre-investment project analysis (feasibility study). Information system: external information from global and uniform environment, internal information – accounting and other operational and statistical data, characteristics of annual statements. Analysis methods and importance of indicators. Analysis of economic results and investments. Cash flow and financial forecasting. Evaluation of liquidity, stability, indebtedness and efficiency. Evaluation of entrepreneur soundness. Content of exercises: Content and form of annual business statements. Financial information relevant for evaluation of business operation soundness. Calculation of business result and influence of quantity and prices on revenue and influence of revenue and costs on profit. Data deflation and reduction on real price, analysis example of capital assets volume and structure.					
Teaching modes	<input checked="" type="checkbox"/> lectures <input type="checkbox"/> auditory exercises <input checked="" type="checkbox"/> seminars and workshops <input type="checkbox"/> distance learning		<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"/> field classes	<input type="checkbox"/> other _____				
Comments						
Students' obligations						
Students are required to create and present a seminar work during class.						
Grading, evaluation and monitoring of students' work continuously during lectures and exams						
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	Pre-exam 1	Pre-exam 2	Pre-exam 3	Seminar work	Threshold	Max
Outcome 1	10%				5%	10%
Outcome 2	15%				7,5%	15%
Outcome 3				15%	7,5%	15%
Outcome 4			30%		15%	30%
Outcome 5		30%			15%	30%
Percentage of ECTS	1,5	1,8	1,8	0,9		
Total	25%	30%	30%	15%	50%	100%
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	5%	5%	10%			
Outcome 2	8%	7%	15%			
Outcome 3	7%	8%	15%			
Outcome 4	15%	15%	30%			
Outcome 5	15%	15%	30%			
Percentage of ECTS	3	3				
Total	50%	50%	100 %			
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. 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.

