MINISTRY OF SCIENCE AND HIGHER EDUCATION OF THE RUSSIAN FEDERATION

FEDERAL STATE AUTONOMOUS EDUCATIONAL INSTITUTION OF HIGHER EDUCATION

"MOSCOW POLYTECHNIC UNIVERSITY"
(MOSCOW POLYTECHNIC UNIVERSITY)

Faculty of Economics and Management

APPROVED BY
FEU Dean
_____________ /A.V. Nazarenko/
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WORKING PROGRAM OF THE DISCIPLINE

« Business planning»

Direction of training/specialty
38.03.01 Economy

Profile/specialization
International business and foreign economic

Qualification
bachelor

Forms of study
full-time

Moscow, 2025

Developer(s):

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Content

1. Objectives, tasks and planned learning outcomes for the discipline

The purpose of the discipline "Business Planning" is to develop in students an understanding of the role of business planning in the activities of entrepreneurial structures and the formation of a system of methodological knowledge for developing a business plan.

Main**tasks**study of the discipline:

- evaluate the business idea and its compliance with the business planning strategy;
- master the methodology of developing business plans based on methodological and methodological approaches to business planning;
- to summarize the best practices of business planning;
- to evaluate the results of the business plan and investment project.

Training in the discipline "Business Planning" is aimed at developing the following competencies in students:

Code and name of competencies	Indicators of Competence Achievement
PC-1 Capable of collecting, monitoring and processing data to calculate the economic indicators of the organization (Type of professional activity tasks - analytical) PC - 2 Able to calculate and analyze economic indicators of the organization's performance (Type of professional activity tasks - calculation and economic)	IPC-1.1. Performs work on collecting, processing and monitoring initial data necessary for analysis and planning indicators production, commercial and financial and economic activities organization IPC -1.2. Performs calculations on material, labor and financial costs necessary for the production and sale of manufactured products, development of new types of products, and services provided IPC-2.2. Substantiates and calculates the planned needs of enterprises and organizations for material, labor and financial resources necessary for the production of products and provision of services, taking into account the forecasting of socio-economic processes and phenomena at the micro and macro levels IPC- 2.6. Prepares business plans and substantiates proposals for their implementation improvement taking into account the criteria of socio-economic efficiency and risks

2. The place of the discipline in the structure of the educational program

The discipline belongs to the part formed by the participants of educational relations of block B1 “Disciplines (modules)”.

The study of the discipline is based on the following disciplines, and practical training:

- Fundamentals of Management;
- Economic theory;
- Planning and budgeting of activities of enterprises and organizations;
- Accounting and reporting.

The main provisions of the discipline should be used in the future when studying the following disciplines (practices):

- The art of presentation in the field of professional activity;
- Commercial activities of enterprises and organizations; Pre-
- graduation practice.

3. Structure and content of the discipline

The total workload of the course is 6 credit units (216 hours).

3.1 Types of academic work and labor intensity

3.1.1. Full-time education

p/p	Type of academic work	Quantity hours	Semesters	
			5	6
1.	**Classroom lessons**	**108**	**54**	**54**
	including:			
1.1	Lectures	36	18	18
1.2	Seminars/practical classes	72	36	36
1.3	Laboratory exercises	-	-	-
2.	**Independent work**	**108**	**54**	**54**
	including:			
2.1	Preparation for practical classes (study of lecture material)	36	18	18
2.2	Preparing for testing	36	18	18
2.3	Solving problems on your own	36	18	18
	Interim assessment			
	Course project	-	-	Course project
	credit/differential credit/exam		**Exam**	**Exam**
	Total	**216**	**108**	**108**

3.1.2. Part-time and part-time education

p/p	Type of academic work	Quantity hours	Semesters	
			5	6
1.	**Classroom lessons**	**72**	**36**	**36**
	including:			
1.1	Lectures	36	18	18
1.2	Seminars/practical classes	36	18	18
1.3	Laboratory exercises	-	-	-
2.	**Independent work**	**144**	**72**	**72**
	including:			
2.1	Preparation for practical classes (study of lecture material)	72	36	36
2.2	Preparing for testing	36	18	18
2.3	Solving problems on your own	36	18	18
	Interim assessment			
	Course project	-	-	Course project
	credit/differential credit/exam		**Exam**	**Exam**
	Total	**216**	**108**	**108**

3.2 Thematic plan for studying the discipline

3.2.1. Full-time education

p/p	Sections/Topics of the Discipline	Labor intensity, hour					
		Total	Classroom work				Independent Job
			Lectures	Practical classes	Laboratory classes	Practical Preparation	
1.	The concept and essence of business planning	18	2	6			10
2.	Business planning as an element of the economic policy of the organization	16	2	6	-	-	8
3.	Content business plan And sequence of work on it	20	6	6	-	-	8
4.	Features of developing business plans in the manufacturing and service industries	18	2	6	-	-	10
5.	Taking into account territorial conditions and factors in business planning	16	2	6	-	-	8
6.	Business planning technology. Market analysis and development enterprise marketing plan	20	4	6	-	-	10
7.	Justification of the enterprise production plan	18	4	6	-	-	8
8.	Organizational plan of the enterprise	20	4	6	-	-	10
9.	Analysis and assessment of business risk	16	2	6	-	-	8
10.	Development financial plan enterprises	18	2	6	-	-	10
11.	Tax planning in the structure of a business plan	16	2	6	-	-	8
12.	Compilation resume business- plan. Design business plan, investment suggestions and presentations	20	4	6	-	-	10
	Total	**216**	**36**	**72**	**-**	**-**	**108**

3.2.2. Part-time and part-time education

p/p	Sections/Topics of the Discipline	Labor intensity, hour					
		Total	Classroom work				Independent Job
			Lectures	Practical classes	Laboratory classes	Practical Preparation	
1.	The concept and essence of business planning	16	2	2			12
2.	Business planning as an element of the economic policy of the organization	16	2	2	-	-	12

3.	Content business plan And sequence of work on it	24	6	6	-	-	12
4.	Features of developing business plans in the manufacturing and service industries	16	2	2	-	-	12
5.	Taking into account territorial conditions and factors in business planning	16	2	2	-	-	12
6.	Business planning technology. Market analysis and development enterprise marketing plan	20	4	4	-	-	12
7.	Justification of the enterprise production plan	20	4	4	-	-	12
8.	Organizational plan of the enterprise	20	4	4	-	-	12
9.	Analysis and assessment of business risk	16	2	2	-	-	12
10.	Development financial plan enterprises	16	2	2	-	-	12
11.	Tax planning in the structure of a business plan	16	2	2	-	-	12
12.	Compilation resume business- plan. Design business plan, investment suggestions and presentations	20	4	4	-	-	12
	Total	**216**	**36**	**36**	**-**	**-**	**144**

3.3 Contents of the discipline

Topic 1.The concept and essence of business planning

Goals, objectives, subject of business planning. The role and place of business planning in the management of an organization (enterprise). Functions of a business plan in modern conditions.

Topic 2.Business planning as an element of the economic policy of the organization

The nature and structure of planning objects in an organization. The possibility and necessity of planning in conditions of market relations. The subject of planning. Planning as a science, type of activity and art. The main types and kinds of business plans. Participants in the business planning process.

Topic 3.Contents of a business plan and the sequence of work on it Sequence of development of business plan sections. Planning forms and factors influencing the choice of planning forms. Main types and kinds of business plans. Structure, functions and content of business plan sections. Requirements for development of business plans.

Topic 4.Features of developing business plans in the manufacturing and service industries

Basic information about the enterprise and its brief history. Type of business and main activities. Smart goals. Characteristics of the industry. Factors influencing the enterprise's activities (SWOT analysis).

The importance of resources and factors of production used in the production process of various sectors of the economy: in the extractive and manufacturing industries, in construction, in the service sector, etc.

Topic 5.Taking into account territorial conditions and factors in business planning

Selecting a location for an enterprise (branch) as a decision-making problem. Description of a product (service). Analysis of sales markets and competitive environment.

Topic 6.Business planning technology. Market analysis and development of a marketing plan for an enterprise

Selecting the location of the company being created from the point of view of transport accessibility and other operating conditions. Determining the need for fixed assets, material resources and labor. Competitiveness of the enterprise in the market. Market research. Determining the market structure. Pricing of products.

Calculation of investment costs for the acquisition of fixed production assets and material resources. Drawing up a schedule of work on the organizational and technical preparation of production.

Topic 7.Justification of the enterprise production plan

Definition and justification of the enterprise's choice of one or another production process and equipment. Types of production plans. Methods of production planning. Control over production processes. Logistics.

Topic 8.Organizational plan of the enterprise

Organizational and legal form of activity of the created economic entity (registration, license). Possibility of state support of the economic entity. Organizational structure of the economic entity. Drawing up a staffing schedule of personnel, work schedule. Calculation of labor costs and insurance contributions to state extra-budgetary funds. Sources of professional support.

Topic 9.Analysis and assessment of business risk

Commercial risks: overstocking (low demand), emergence of new competitors, disruptions in the supply of material resources, increase in prices for consumed resources, assessment of damage and its impact on the financial result. Financial risks: non-payment for delivered goods (rendered services); loss of funds in the accounts of a bank with a revoked license. Assessment of damage and its impact on the financial result.

Topic 10.Development of a financial plan for an enterprise

Determination of investment costs – capital (for creation) and current (for operation). Sources of financing the business plan for creation: own funds, borrowed funds. Calculation of sales revenue, production and sales costs (cost of sales) by elements. Determination of the financial result – profit (loss) before tax, net profit. Calculation of the efficiency of implementing the business plan for creating an economic entity: payback period of investments, net present value, profitability index.

Investment plan. Investment cost budget. Main legislative and official documents regulating investment activities in the Russian Federation.

Topic 11.Tax planning in the structure of a business plan

Calculation of tax payments taking into account the presence of taxable objects under the general taxation regime. Calculation of tax under the conditions of application of special tax regimes – simplified taxation system.

Topic 12.Writing a Business Resume -plan. Design of a business plan, investment proposal and presentation

Features of a brief summary of business plan sections. Presentation of a business plan. Rules for preparing a presentation. Implementation of a business plan in the process of interaction with partners and investors.

3.4 Topics of seminars/practical and laboratory classes

3.4.1. Seminars/practical classes

Topic 1. Tasks on organizing project management. Analysis of modern project management standards. Design process. Project life cycle.

Topic 2. Analysis of information sources for drawing up a business plan. Types of business plans.

Topic 3. Comparative analysis of the structure of pre-project research and technical design.

Topic 4. Tasks for assessing the external environment of the enterprise: industry attractiveness, competitive environment. Assessment of the internal environment of the enterprise: competitiveness, advantages and opportunities. Functional characteristics and analysis of the competitiveness of the product. Pricing policy of the company.

Topic 5. Tasks for analysis and assessment of the sales market. Sales policy of the company, channels and means of sales promotion. Justification of the project cost. Start-up capital and investment cost of the project.

Topic 6. Solving problems on choosing and justifying the territorial organization of the production process. Developing a production structure. Choosing a period and planning scheme. Analysis of the main items of planning documents. Solving problems on calculating investment costs for the acquisition of fixed production assets and material resources. Drawing up a work schedule for organizational and technical preparation of production.

Topic 7. Solving problems related to assessing the material and technical base and resource requirements; selecting suppliers and supply chains.

Topic 8. Solving problems on calculating labor costs and insurance contributions to state extra-budgetary funds.

Topic 9. Solving problems of damage assessment and its impact on financial results. Topic 10. Solving problems of cost planning. Financial plan, financing strategy. Project payback plan, criteria and performance indicators of the business plan. Rough balance sheet plan. Justification of the discount rate. Calculation of net present value (NPV) and internal rate of return (IRR). Social, budgetary, environmental efficiency. Assessment of risks of investment attractiveness of the project.

Topic 11. Solving problems on calculating tax payments taking into account the presence of taxable items under the general taxation regime. Calculating taxes under special tax regimes – the simplified taxation system.

Topic 12. Preparing a business plan presentation.

3.4.2. Laboratory exercises

Laboratory classes for this discipline are not provided for in the curriculum.

3.5 Topics of course projects (course papers)

The course project (course work) on the discipline is provided for by the curriculum.

1. Planning of the production development program.
2. Planning resource provision for production at the enterprise.
3. Development of a long-term plan for enterprise development.
4. Organizational and economic justification of production and financial enterprise structures.
5. Business planning for production organization.
6. Business plan of the investment project.
7. Financial and economic justification of the annual plan.
8. Planning the economic strategy of the enterprise.

9. Planning the sales policy of the enterprise.
10. Planning prices for goods and services of the enterprise.
11. Budgeting as a type of financial planning.
12. Risk planning at the enterprise.
13. Planning costs at the enterprise.
14. Business plan for management purposes.
15. Business plan for financing purposes
16. Development of a financial plan for the enterprise.
17. Planning the cost of production.
18. Marketing planning.
19. Planning technical and economic indicators.
20. Business planning.
21. Personnel planning.
22. Planning of procurement activities.
23. Risk planning.
24. Organization of planning at the enterprise.
25. Planning costs at the enterprise.
26. Features of planning in small business.
27. Planning assortment policy.
28. Planning the social development of the enterprise.
29. Budgeting as a type of financial planning.
30. Use of software products in planning and management enterprise.

4. Educational, methodological and informational support

4.1 Regulatory documents and GOSTs

Regulatory documents and GOSTs are not used when studying the discipline.

4.2 Main literature

1. Lopareva, A. M. Business planning: textbook for universities / A. M. Lopareva. - 4th ed., revised and enlarged. — Moscow: Yurait Publishing House, 2023. — 272 p. — (Higher education). — ISBN 978-5-534-08683-6. — Text: electronic // Yurait Educational Platform [website]. — URL: https://urait.ru/bcode/531501 (date of access: 11.08.2023).

2. Kuptsova, E. V. Business planning: textbook and practical training for universities / E. V. Kuptsova, A. A. Stepanov. - Moscow: Yurait Publishing House, 2023. - 435 p. - (Higher education). - ISBN 978-5-9916-8377-7. - Text: electronic // Educational platform Yurait [website]. - URL: https://urait.ru/bcode/511225 (date of access: 11.08.2023).

3. Sergeev, A. A. Business planning: textbook and practical training for universities / A. A. Sergeev. - 5th ed., corrected and additional. - Moscow: URAYT Publishing House, 2023. - 442 p. - (Higher education). - ISBN 978-5-534-16062-8. - Text: electronic // URAYT Educational Platform [website]. - URL: https://urait.ru/bcode/530364 (date of access: 11.08.2023).

4.3 Further reading

1. Intra-company planning: textbook and practical training for universities / S. N. Kukushkin [et al.]; edited by S. N. Kukushkin, V. Ya. Pozdnyakov, E. S. Vasilyeva. — 4th ed., revised and enlarged. — Moscow: Yurait Publishing House, 2023. — 344 p. — (Higher education). —

ISBN 978-5-534-13526-8. — Text: electronic // Educational platform Yurait [website]. — URL: https://urait.ru/bcode/510544 (date of access: 11.08.2023).

2. Bychkova, S. G. Socio-economic statistics: textbook and practical training for universities / S. G. Bychkova, L. S. Parshintseva; under the general editorship of S. G. Bychkova. - Moscow: Publishing house Yurait, 2023. - 488 p. - (Higher education). - ISBN 978-5-534-14952-4. - Text: electronic // Educational platform Yurait [website]. - URL: https://urait.ru/bcode/519922 (date of access: 02/16/2023).

3. Shimko, P. D. Theory of statistics: textbook and practical training for universities / P. D. Shimko. — Moscow: Yurait Publishing House, 2023. — 254 p. — (Higher education). — ISBN 978-5-9916-9066-9. — Text: electronic // Yurait Educational Platform [website]. — URL: https://urait.ru/bcode/511892 (date accessed: 02/16/2023).

4.4 Electronic educational resources

1. Electronic educational resource on the subject "Business planning" is under development

4.5 Licensed and freely distributed software security

1. Microsoft Office suite programs (Word, Excel, PowerPoint)

4.6 Modern professional databases and information reference systems

1. SPS "ConsultantPlus: Non-commercial Internet version". - URL: http://www.consultant.ru/online/ (date accessed: 16.02.2023). – Access mode: free.

5. Logistics

1. Lecture hall.
2. Auditorium for practical classes.
3. Computer class with Internet access.
4. Audience for group and individual consultations, ongoing monitoring and midterm assessment.
5. Audience for independent work.
6. Library, reading room.

6. Methodological recommendations

6.1 Methodological recommendations for the teacher on the organization training

This section of this work program is intended for beginning teachers and practicing specialists who do not have teaching experience.

The discipline "Business Planning" develops the following competencies in students: PC -1, PC -2.

In design conditions educational systems on principles the competence-based approach has resulted in a conceptual change in the role of the teacher, who, along with the traditional role of the knowledge carrier, performs the function of the organizer of the student's research work, a consultant in the procedures for selecting, processing and interpreting information necessary for practical action and further development, which must be taken into account when conducting lectures and practical classes in the discipline "Business Planning".

Teaching theoretical (lecture) material on the discipline "Business Planning" is carried out on the basis of interdisciplinary integration and clear interdisciplinary connections within the framework of the educational program and curriculum.

The detailed content of individual topics of the discipline “Business Planning” is considered in paragraph 3.3 of the work program.

Sample versions of tasks and test assignments for current monitoring and a list of questions for the exam in the discipline are presented in the FOS for the discipline in paragraph 7 of this work program.

The list of primary and secondary literature, databases and information reference systems required during the teaching of the discipline “Business Planning” is given in paragraph 4 of this work program.

6.2 Methodological instructions for students on mastering the discipline

Acquiring in-depth knowledge of the discipline is achieved through active independent work of students. It is advisable to use the allocated hours to get acquainted with educational and scientific literature on the problems of the discipline, and to analyze scientific concepts.

The discipline provides for various forms of monitoring the level of achievement of students and the stated indicators of mastery of competencies.

Forms of ongoing control – active work in practical classes, testing.

The form of intermediate control in the discipline is an exam, during which the level of achievement of the stated indicators of mastery of competencies by students is assessed.

Methodological guidelines for mastering the discipline.

Lecture classes are conducted in accordance with the content of this work program and represent a presentation of the theoretical foundations of the discipline.

Attendance at lectures is mandatory.

Taking notes on lecture material is permitted both in writing and on a computer.

Regular repetition of the material of lecture notes for each section in preparation for the current forms of certification in the discipline is one of the most important types of independent work of the student during the semester, necessary for high-quality preparation for the midterm certification in the discipline.

Practical classes in the discipline are conducted in the "Business planning" following forms:

- survey on materials discussed in lectures and studied independently recommended literature;
- analysis and discussion of issues on topics, problem solving.

Attendance at practical classes and active participation in them is mandatory.

Preparation for practical classes necessarily includes studying lecture notes and recommended literature for an adequate understanding of the conditions and method of completing the tasks planned by the teacher for a specific practical class.

Methodological guidelines for the implementation of various forms of extracurricular independent work

Study of primary and secondary literature on the discipline is conducted on a regular basis in the context of each topic to prepare for the midterm assessment in the discipline "Business Planning". The list of primary and secondary literature on the discipline is given in paragraph 4 of this work program.

Guidelines for preparation for midterm assessment

The midterm assessment in the discipline "Business Planning" is conducted in the form of an exam. An approximate list of questions for the exam in the discipline "Business Planning" and the criteria for assessing the student's answer for the purposes of assessing the achievement of the stated indicators of competence formation are provided in the FOS for the discipline in paragraph 7 of this work program.

The student is admitted to the midterm assessment in the discipline regardless of the results of the current academic performance monitoring.

7. Evaluation Fund

7.1 Methods of monitoring and assessing learning outcomes

Code and name competencies	Achievement indicators competencies	Control methods and evaluation
PC -1 Capable of collecting and monitoring And processing data For conducting calculations economic indicators organizations (Type tasks professional activities - analytical) PC - 2 Capable count on And analyze economic performance indicators activities organizations (Task type professional activities - settlement and economic)	IPC-1.1. Performs work on collecting, processing and monitoring initial data necessary for conducting analysis and planning of production, commercial and financial-economic indicators activities of the organization IPC -1.2. Performs calculations on material, labor And financial costs required for the production and sale of manufactured products, the development of new types of products, and services provided IPC-2.2. Substantiates and calculates the planned needs of enterprises and organizations for material, labor and financial resources necessary for the production of products and the provision of services, taking into account the forecasting of socio-economic processes and phenomena at the micro and macro levels IPC-2.6. Prepares business plans and substantiates proposals for their improvement, taking into account the criteria socio-economic efficiency and risks	Intermediate certification: exam Current control: survey and decision tasks on practical classes; testing

7.2 Scale and criteria for assessing learning outcomes

7.2.1. Criteria for assessing the answer to the exam

(formation of competence PC-1, PC-2, indicators IPC-1.1, IPC-1.2, IPC-2.2, IPC-2.6)

"5" (excellent):the student demonstrates excellent theoretical knowledge, practical skills, knows the terms, makes reasoned conclusions and generalizations, gives examples, demonstrates fluency in monologue speech and the ability to quickly respond to clarifying questions.

"4" (good):the student demonstrates good theoretical knowledge, practical skills, knows the terms, makes reasoned conclusions and generalizations, gives examples, demonstrates fluency in monologue speech, but at the same time makes minor mistakes that he quickly corrects independently or with minor correction from the teacher.

"3" (satisfactory):the student demonstrates satisfactory theoretical knowledge, demonstrates poorly developed skills in analyzing phenomena and processes, insufficient ability to make reasoned conclusions and give examples, demonstrates insufficient fluency in monologue speech, terms, logic and consistency of presentation, makes mistakes that can only be corrected with correction from the teacher.

"2" (unsatisfactory):the student demonstrates ignorance of theoretical fundamentals of the subject, lack of practical skills, cannot make reasoned conclusions and give examples, demonstrates poor command of monologue speech, does not know the terms, demonstrates a lack of logic and consistency in presentation, makes mistakes that cannot be corrected by the teacher, refuses to answer additional questions.

7.2.2. Criteria for assessing the student's work in practical classes (formation of competence PC-1, PC-2, indicators IPC-1.1, IPC-1.2, IPC-2.2, IPC-2.6)

"5" (excellent):all tasks provided for in the practical plan have been completed classes, the student answered all test questions clearly and without errors, and worked actively in practical classes.

"4" (good):all tasks provided for in the practical plan have been completed classes, the student answered all the test questions with corrective comments from the teacher and worked quite actively in practical classes.

"3" (satisfactory):all tasks provided for in the plan have been completed practical classes, with comments from the teacher; the student answered all test questions with comments.

"2" (unsatisfactory):the student did not complete it or completed it incorrectly practical tasks provided for in the practical lesson plan; the student answered the test questions with errors or did not answer the test questions.

7.2.3. Test results evaluation criteria
(formation of competence PC-1, PC-2, indicators IPC-1.1, IPC-1.2, IPC-2.2, IPC-2.6)

The test is graded according to the percentage of correct answers given by the student to the test questions.

Standard scale of compliance of test results with the assigned score:

- "excellent" - over 85% correct answers; "good" - from
- 70.1% to 85% correct answers; "satisfactory" - from 55.1%
- to 70% correct answers; from 0 to 55% correct answers -
- "unsatisfactory"

"5" (excellent):the test taker demonstrates excellent theoretical knowledge, has terms and has the ability to quickly respond to test questions.

"4" (good):the test taker demonstrates good theoretical knowledge, has most terms and has the ability to quickly respond to test questions.

"3" (satisfactory):the test taker demonstrates satisfactory theoretical knowledge, has a command of basic terms and concepts.

"2" (unsatisfactory):the test taker lacks theoretical knowledge, He doesn't know the terminology and responds slowly to test questions.

7.2.4. Coursework assessment criteria
(formation of competence PC-1, PC-2, indicators IPC-1.1, IPC-1.2, IPC-2.2, IPC-2.6)

"5" (excellent):the student demonstrates excellent theoretical knowledge, practical skills, knows the terms, makes reasoned conclusions and generalizations, gives examples, demonstrates fluency in monologue speech and the ability to quickly respond to clarifying questions.

"4" (good):the student demonstrates good theoretical knowledge, practical skills, knows the terms, makes reasoned conclusions and generalizations, gives examples, demonstrates fluency in monologue speech, but at the same time makes minor mistakes that he quickly corrects independently or with minor correction from the teacher.

"3" (satisfactory):the student demonstrates satisfactory theoretical knowledge, demonstrates poorly developed skills in analyzing phenomena and processes, insufficient ability to make reasoned conclusions and give examples, demonstrates insufficient fluency in monologue speech, terms, logic and consistency of presentation, makes mistakes that can only be corrected with correction from the teacher.

"2" (unsatisfactory):the student demonstrates ignorance of theoretical fundamentals of the subject, lack of practical skills, cannot make reasoned conclusions and give examples, demonstrates poor command of monologue speech, does not know the terms, demonstrates a lack of logic and consistency in presentation, makes mistakes that cannot be corrected by the teacher, refuses to answer additional questions.

7.3 Evaluation tools

7.3.1. Current control

(formation of competence PC-1, PC-2, indicators IPC-1.1, IPC-1.2, IPC-2.2, IPC-2.6)

Examples of problems to be solved in practical classes:

1. Three friends decided to register an organization. One of them is going to participate in the activities of this organization, and the other two do not. It is assumed that the organization's sphere of activity is associated with high resource costs, so entrepreneurs are interested in attracting large amounts of financial resources. In the event of failure, all entrepreneurs, naturally, would not want to lose all their property.

Which legal form should they choose? Choose one of the suggested answers:

- individual entrepreneur;
- limited partnership;
– public joint-stock company.

2. The future entrepreneur, before creating his own company, decided independently analyze the advantages and disadvantages of the organizational and legal form that he chose. To do this, he wrote down the advantages and disadvantages in a table. This principle is convenient to use when deciding on the choice of organizational and legal form for your enterprise. Make such a table too.

3. Based on the business idea you have formulated, create your individual a block diagram of the sequential processes for implementing the KPMG pyramid, highlighting at each stage the specific requirements: a) for the conditions for successful implementation (external and internal); b) the time duration of the process; c) the type and quality of information; d) the specifics of the sphere of the business idea.

4. Based on the business idea you have formulated, create your individual a block diagram of the sequential processes for implementing the UNIDO pyramid, highlighting at each stage the specific requirements: a) for the conditions for successful implementation (external and internal); b) the time duration of the process; c) the type and quality of information; d) the specifics of the sphere of the business idea.

5. The enterprise produces a semi-finished product. Determine the total annual the need for such key ingredients for the production of semi-finished products as flour, sugar and water. To implement the production program for the release of the semi-finished product, the plan predicts the production of 12,800 units of semi-finished products per year. The consumption rate of flour is 0.8 kg, sugar - 0.3 kg, water - 0.42 liters (1 l = 1 kg) per semi-finished product. From April 1, the flour consumption rate will decrease by 5%, sugar will increase by 12%. From July 1, the flour and water consumption rate will increase by 20%. From October 1, the sugar consumption rate will decrease by 10%. The product release program is distributed evenly across months.

6. The company's management developed a business project for the introduction of a new product market with initial investments of 8,000 thousand rubles. The project implementation envisages 4 years (after the year in which the initial investment investments are made) and generates the following cash income, respectively, by year: 5,500 thousand rubles, 4,500 thousand rubles, 2,500 thousand rubles and 1,500 thousand rubles.

Will it be economically feasible to implement this project if the discount rate is set at 10%?

What will be the internal rate of return of the project?

If the bank interest rate is 19%, is it financially worthwhile to implement the project?

7. Develop a business plan. When developing a project, it is necessary to use UNIDO methodology. Before developing a business project, decide on the concept of the future business, define the mission and mantra of the enterprise, its business model. It is mandatory to develop a responsibility matrix and use project tools that allow you to organize and coordinate the activities of all participants in the business plan.

Examples of test tasks:

1 Task

A document that reflects a system of interrelated decisions aimed at achieving the desired result is called:

a) plan;
b) statement;
c) balance;
d) order.

2Exercise

The tasks of planning as a process of practical activity include: a) formulating the composition of upcoming planning problems;
b) determination of resource requirements;
c) planning the main means of achieving the set goals; d) all answers are correct.

3Exercise

Based on content, the following plans should be highlighted:

a) corporate;
b) financial;
c) production;
d) short-term.

4Exercise
According to the management level, plans are
divided into: a) corporate;
b) production;
c) long-term;
d) short-term.

5Exercise
According to the time coverage, planning can
be: a) short-term;
b) operational;
c) clarified;
d) enlarged.

6Exercise
The scientifically substantiated value of the consumption of certain economic resources in specific production and technical conditions is called:
a) norm;
b) standard;
c) cost price;
d) expenses.

7Exercise
According to the functions performed, standards can be:
a) current;
b) transport;
c) promising;
d) social.

8Exercise
According to the period of validity, standards are:
a) annual;
b) promising;
c) transport;
d) current.

9Exercise
According to numerical values, norms and standards can
be: a) optimal;
b) annual;
c) current;
d) short-term.

10Exercise
Service standards:
a) characterize the number of workplaces, the size of the area and other production facilities assigned to one worker, group, brigade, etc.;

b) set planned volumes for one employee or team;
c) regulate the number of subordinate employees of one manager;

11Exercise
The set of indicators or factors characterizing the strength, sources, possibilities, means, abilities and other production reserves is called ... enterprise: a) potential;

b) reserve;
c) activity;
d) balance.

12Exercise
In general, planning the development of an enterprise's potential includes the following stages: a) assessment of the structure, dynamics and efficiency of the use of production resources;
b) selection of the main strategy and tactics for developing the enterprise's potential;
c) planning the development of the enterprise's potential, taking into account the selected long-term goals and existing resource constraints;
d) all answers are correct.

13Exercise
. . . reveals the meaning of the existence of the enterprise, which reveals the differences of this enterprise from its peers:
a) activity;
b) mission;
c) strategy;
d) audit.

14Exercise
The goals of an enterprise can be: a) long-term;
b) medium-term;
c) short-term;
d) all answers are correct.

15Exercise
In the process of strategic planning, the main goals of the enterprise are established: a) by employees;
b) shareholders;
c) top management; d) the owner of the enterprise.

16Exercise
... the output of the enterprise characterizes the volume of products prepared for delivery to consumers:
a) implemented;
b) gross;
c) clean;
d) commodity.

17Exercise
...products include products delivered by the consumer and paid for by invoices:

a) implemented;
b) gross;
c) clean;
d) commodity.

18Exercise
. . . products manufactured by the enterprise during the planning period, regardless of the degree of its readiness:
a) implemented;
b) gross;
c) clean;
d) commodity.

19Exercise
...production reflects the amount of newly created value: a)
sold;
b) gross;
c) clean;
d) commodity.

20Exercise
The maximum possible annual output of products in the range and assortment envisaged by the plan with full use of available production equipment and space, taking into account the use of progressive technologies, organization of production and labor is called:
a) production capacity; b)
production program; c) input
capacity;
c) average annual capacity.

21Exercise
The financial plan is drawn up in the form of:
a) a system of indicators;
b) tables;
c) balance of income and expenses.

22Exercise
What processes are considered core manufacturing processes?
a) processes during which semi-finished products for the main production are created, and work is performed to ensure the normal course of the main processes;
b) processes of processing waste from primary production or their detailing;
c) processes, the direct result of which is the manufacture of products that constitute the commercial output of a given enterprise.

23Exercise
What costs are variable? a) cost of raw
materials, materials;
b) depreciation of buildings, structures and inventory;
c) fuel and energy for technological purposes;
d) salaries of the enterprise management staff;
d) wages of production workers with a single social tax.

24Exercise
What processes are production operations divided into according to their purpose?
a) technological;
b) manual;
c) automated;
d) transport;
d) service;
e) mechanized;
g) control.

25Exercise
What factors are used to calculate the cost of raw materials, components and purchased items?
a) Ru – installed electrical capacity of process equipment; b) Vm – production volume adopted for calculations;
c) km – capacity utilization factor; d) Цм – current price per unit of material; e) Цэ – cost of 1 kW h of electricity.

26Exercise
Specify which sections should be included in the financial plan of the enterprise? a) Profit and loss forecast;
b) estimate of general business expenses; c) estimate of general production expenses; d) project of distribution of cash flows; d) calculation of cost price of the product; e) project of the balance sheet.

27Exercise
A planning method that involves a graphical representation of a set of tasks to be performed, reflecting the logical sequence, existing relationship, and duration, is called:

a) balance;
b) normative;
c) economic and mathematical;
d) network planning.

28Exercise
A scheme that involves the implementation of the planning process from the divisions of the enterprise to its top management, allowing for the most complete consideration of all the capabilities of the enterprise, is called:
a) decentralized or "bottom-up"; b) centralized or "top-down";
c) planning based on the principle of “counter flows”; d) interactive planning.

29Exercise
On the basis of what information is the decision made to discontinue a product? a) reduction in the profitability and competitiveness of the product;
b) the emergence of a new modification of a given product by competitors; c) competing products have a lower price;
d) high cost of production of this product.

30Exercise
Which section of the order portfolio is the most labor-intensive to compile? a) current orders;
b) medium-term orders;
c) long-term orders.

7.3.2. Interim assessment

(formation of competence PC-1, PC-2, indicators IPC-1.1, IPC-1.2, IPC-2.2, IPC-2.6)

1. Project management in the conditions of the modern economy.
2. Managing a business project taking into account the cyclical nature of economic systems development.
3. Effective organization of the business planning process in the company.
4. Targeted approach to the formation of a business planning system at an enterprise.
5. Feasibility study and business planning.
6. Corporate and functional levels of business planning.
7. Business planning in small and medium enterprises.
8. Industry specific features of business planning.
9. Tools for analyzing and assessing the competitive environment when drawing up a business plan.
10. Attractiveness of strategic business zones and their assessment when developing a business plan.
11. Competitiveness of the company and its resource potential: mechanism of analysis and assessment.
12. Justification of strategic alternatives when developing an investment project.
13. Implementation of the scenario approach in business planning.
14. Selection and justification of strategic business zones when drawing up a business plan.
15. Modern approaches to business planning at the enterprise.
16. Marketing planning in the process of developing a business project.
17. Selection and evaluation of marketing strategy when developing a business plan.
18. Synergistic effects as a result of business planning.
19. Programming a business plan presentation.
20. Managing the process of implementing the business plan.
21. Integration of project management processes.
22. Information technologies in business planning.
23. Modeling organizational changes in an enterprise through the preparation of a business plan.
24. Optimization of operations management processes based on business planning.
25. Organizational support for the process of developing a business plan.
26. Analysis and assessment of risks in the business planning system.
27. Investment proposal as a form of attracting financing for the implementation of a business plan.
28. Preliminary investment research and assessment of the economic attractiveness of a business idea.
29. Investment sources for the implementation of the business plan.
30. Features of planning venture projects.

31. Evaluation of the effectiveness of business projects.
32. Business plan as a tool for anti-crisis management.
33. Consulting function of business planning.
34. Planning cash flows when developing a business project.
35. The place and role of forecasting in the business planning system.
36. Human resource management strategy and its presentation in the business plan.
37. Pricing policy in business planning as a means of increasing the competitiveness of an enterprise.
38. The concept of material incentives and its reflection in the business plan.
39. Organizational culture in the business planning system.
40. Planning business process reengineering.
41. State policy in the field of stimulating investment processes at the enterprise.