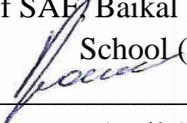




**MINISTRY OF SCIENCE AND HIGHER EDUCATION  
OF THE RUSSIAN FEDERATION**  
Federal State Budgetary Educational Institution of Higher Education  
**"IRKUTSK STATE UNIVERSITY"**  
**SAF, Baikal International Business School (Institute)**  
Strategic and Financial Management Department



APPROVED:  
Dean of SAF/ Baikal International Business  
School (institute)  
  
N.B. Grosheva  
April 14, 2025

### Syllabus

Discipline Б1.В.ДВ.05.01 Business Planning

Major 27.03.05 Innovatics

Specialization: Management of Innovative and IT Projects and Products

University Degree: Bachelor

Full time

Approved by the Academic and  
Methodological Council of Baikal  
International Business School (institute)  
Protocol № 4 March 26, 2025

Chairperson  V.M. Maksimova

Recommended by the Strategic and Financial  
Management Department  
Protocol № 9 March 21, 2025

Department  
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Irkutsk 2025

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## **I. DISCIPLINE GOAL AND OBJECTIVES**

The purpose of teaching the academic discipline "Business Planning" is to provide students studying in the direction of training 27.03.05 Innovatics, knowledge about the process of planning financial and economic activities of business entities, as well as methods and methods of planning their activities for subsequent management, control and analysis of the effectiveness of their activities.

As a result of teaching the discipline "Business Planning", students and trainees develop the necessary theoretical knowledge and practical skills for step-by-step preparation of a business plan for an enterprise.

### **Tasks:**

- study the process of planning the financial and economic activities of business entities;
- learn to make and justify specific management and investment decisions in the production and other financial and economic activities of business entities, as well as learn to analyze the actual results of the management and investment decisions made;
- study the main project risk management tools used in the development of business plans;
- be able to use the results of planning the financial and economic activities of business entities in the processes of managing and controlling the activities of these entities.

## **II. PLACE OF THE DISCIPLINE IN THE CPEP STRUCTURE**

Academic discipline (module) Б1.Б.ДБ.05.01 Business Planning refers to the part formed by the participants of educational relations and is an elective discipline.

To study this academic discipline (module), you need knowledge, skills and abilities formed by the previous disciplines: "Economics (Microeconomics and Macroeconomics)", "Management", "Statistics". The set of input knowledge and skills required for studying the discipline includes knowledge of basic economic concepts and concepts, the basics of cost management, making managerial decisions in the process of creating and developing an organization, and knowledge of the main financial documents of an enterprise.

The list of subsequent academic disciplines that require knowledge, skills and abilities formed by this academic discipline: "Management accounting and budgeting". Studying the discipline "Business Planning" can be the basis for completing a bachelor's thesis.

## **III. REQUIREMENTS FOR THE DISCIPLINE LEARNING OUTCOMES**

The process of mastering the discipline is aimed at the formation of competencies (*elements of the following competencies*) in accordance with the Federal State Educational Standard for Higher Education and the OP of higher education in this area of training 27.03.05 Innovatics:

**List of Planned Learning Outcomes for the Discipline, Mapped to Competency Achievement Indicators**

Competence	Indicators of competencies	Learning outcomes
<p align="center">UC-1 Capable of developing, coordinating, and monitoring the implementation of business plans, pricing policies, and development strategies for a series of innovative and IT products</p>	<p align="center">CAI<sub>UC1.2</sub> Skilled in developing business plans</p>	<p><i>Be able to:</i> independently develop a comprehensive development plan for an organization, a business plan for an investment project of an enterprise; apply basic methods for evaluating efficiency business plans for investment projects; apply project management software directly in the development of business plans for investment projects.</p>
<p align="center">UC-2 Is able to manage the budget of a series of IT products and innovative products</p>	<p align="center">CAI<sub>UC2.1</sub> Knows budgeting theory</p>	<p><i>Know:</i> basic terms and concepts in the field of business planning; structure of the main financial documents reflecting the results of project activities; principles and methods for evaluating business plans of investment projects;</p>

<p>UC-2 Is able to manage the budget of a series of IT products and innovative products</p>	<p>CAI<sub>UC2.3</sub> Possesses skills in identifying expense and income items and norms, redistributing income across a series of IT products and innovative projects; controlling expenses and income across a series of IT products and innovative projects</p>	<p><i>Possess:</i> practical skills in developing a business plan for an investment project; skills in selecting effective management methods for conducting investment projects. investment policy of the project.</p>
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#### IV. DISCIPLINE CONTENTS AND STRUCTURE

Discipline scope is 5 credits, 180 hours,

Formative assessment: \_\_\_\_\_  
Credit with grade  
*(exam, credit, credit with grade)*

##### 4.1. Discipline Content, Structured by Topics, with Indicated Types of Classes and Allocated Academic Hours

№	Section of discipline / topics	Semester	Types of academic work, including independent work of students and labor intensity (in hours)			Independent work	Current performance monitoring forms; Intermediate assessment form (by semester)
			Teacher's contact work with students				
			Lectures	Seminars (practical exercises)	Consulting		
1.	. Defining a business plan. Main functions of the business plan	5	4			8	Control work, abstract, test, questions for colloquiums, interviews, credit with grade
2.	Main categories of business plans. Business plan of an entrepreneurial project	5	4			8	Control work, abstract, test, questions for colloquiums, interviews, credit with grade
3.	Functioning of the enterprise in the external environment	5	2			8	Control work, abstract, test, questions for colloquiums, interviews, credit with grade
4.	Computer software products for developing business plans	5	2			8	Control work, abstract, test, questions for colloquiums, interviews, credit with grade

№	Section of discipline / topics	Semester	Types of academic work, including independent work of students and labor intensity (in hours)				Independent work	Current performance monitoring forms; Intermediate assessment form (by semester)
			Teacher's contact work with students					
			Lectures	Seminars (practical exercises)	Consulting			
5.	of the business plan structure. Collecting initial data for developing a business plan	5	2				8	Control work, abstract, test, questions for colloquiums, interviews, credit with grade
6.	Market research and sales market analysis. Marketing plan	5	2	6	0/1		8	Control work, abstract, test, questions for colloquiums, interviews, credit with grade
7.	Production plan	5	2	6	0/1		8	Control work, abstract, test, questions for colloquiums, interviews, credit with grade
8.	HR plan	5	2	4	0/1		8	Control work, abstract, test, questions for colloquiums, interviews, credit with grade
9.	Financial plan	5	2	6	0/1		8	Control work, abstract, test, questions for colloquiums, interviews, credit with grade
10.	Cash flow planning	5	2	4	0/1		8	Control work,

№	Section of discipline / topics	Semester	Types of academic work, including independent work of students and labor intensity (in hours)				Independent work	Current performance monitoring forms; Intermediate assessment form (by semester)
			Teacher's contact work with students			Independent work		
			Lectures	Seminars (practical exercises)	Consulting			
							abstract, test, questions for colloquiums, interviews, credit with grade	
11.	Risk analysis	5	2	4	0/1	8	Control work, abstract, test, questions for colloquiums, interviews, credit with grade	
12.	Basic principles for evaluating the effectiveness and financial feasibility of business plans for investment projects	5	4		0/1	8	Control work, abstract, test, questions for colloquiums, interviews, credit with grade	
13.	Evaluation of the economic effectiveness of business plans	5	4	4	1/1	7	Control work, abstract, test, questions for colloquiums, interviews, credit with grade	
<b>Total hours 180</b>			<b>34</b>	<b>34</b>	<b>1/8</b>	<b>103</b>	Credit with grade	

#### 4.2. Plan for Out-of-Class Student Self-Study of the Discipline

№	Title of the section, topics	Independent work of students			Assessment tool	Educational and methodological support for independent work
		Type of independent work	Completion dates	Time spent (hour)		
1.	Defining a business plan. Main functions of the business plan	Work with recommended literature, preparation of reports, messages	1	8	Control work, abstract, test, questions for colloquiums, interviews, credit with grade	1,2,4,5,8
2.	Main categories of business plans. Business plan of an entrepreneurial project	Work with recommended literature, preparation of reports, messages	2	8	Control work, abstract, test, questions for colloquiums, interviews, credit with grade	1,2,4,5,8
3.	Functioning of the enterprise in the external environment	Work with recommended literature, preparation of reports, messages	3	8	Control work, abstract, test, questions for colloquiums, interviews, credit with grade	1-7
4.	Computer software products for developing business plans	Work with recommended literature, preparation of reports, messages	4	8	Control work, abstract, test, questions for colloquiums, interviews, credit with grade	1,2,5
5.	Business plan structure. Collecting initial data for developing a business plan	Working with recommended literature, preparing reports, messages	5	8	Control work, abstract, test, questions for colloquiums, interviews, credit with grade	1,2,4,5,8
6.	Market research and sales market analysis. Marketing plan	Work with the recommended literature, preparation of reports, communications, development of the sections of a business plan	6	8	Control work, abstract, test, questions for colloquiums, interviews, credit with grade	1,2,4,5,8
7.	Production plan	to Work with the recommended literature, preparation of reports, communications, development of the sections of a business plan	7	8	Control work, abstract, test, questions for colloquiums, interviews, credit with grade	1-3,4,5,8

№	Title of the section, topics	Independent work of students			Assessment tool	Educational and methodological support for independent work
		Type of independent work	Completion dates	Time spent (hour)		
8.	Plan for staff	to Work with the recommended literature preparation of the presentations, the development of the sections of a business plan	8	8	Control work, abstract, test, questions for colloquiums, interviews, credit with grade	1,2,4,5,8
9.	Financial plan	to Work with the recommended literature, preparation of reports, communications, development of the sections of a business plan	9-10	8	Control work, abstract, test, questions for colloquiums, interviews, credit with grade	1-6,8
10.	Cash Flow Planning	Work with the recommended literature, preparation of reports, messages, development of sections of a business plan	11-12	8	Control work, abstract, test, questions for colloquiums, interviews, credit with grade	1-6,8
11.	Risk Analysis	Work with the recommended literature, preparation of reports, communications, development of the sections of a business plan	13-14	8	Control work, abstract, test, questions for colloquiums, interviews, credit with grade	1-3,4,5,8
12.	Basic principles of evaluation of the effectiveness and financial feasibility of business plans of investment projects	Work with the recommended literature, preparation of reports, messages	15-16	8	Control work, abstract, test, questions for colloquiums, interviews, credit with grade	1-8
13.	Evaluation of economic efficiency of business plans	Work with the recommended literature, preparation of reports, messages,	17-18	7	Control work, abstract, test, questions for colloquiums, interviews, credit with grade	1-8
Total complexity of independent work in the discipline (h)				<b>103</b>		

### 4.3. Learning Content of

#### Section 1. The concept and essence of business planning

#### Topic 1. Defining a business plan. Key business Plan features

Business plan as a plan for building your own business. Business plan as a means of attracting investment. Business plan as an element of the company's image. A business plan is a control and management tool.

*Control questions*

1. What is a business plan?
2. Formulate three basic components of commercial success.
3. List the main functions of the business plan.

**Topic 2. The main categories of business plans. Business plan for an entrepreneurial project**

Scope and priorities of business planning. Short, complete, and operational business plans. Approaches to drawing up and structuring a business plan. The concept of investment. The essence of the investment project.

*Control questions*

1. In what cases are short business plans developed and their scope?
2. In what cases are full business plans developed and their scope?
3. When are operational business plans developed and their scope?
4. What is the business plan of an entrepreneurial project being developed for?
5. Define the concept of "investment project".
6. How do you understand investing?
7. What are the main characteristics of an investment?

**Topic 3. Functioning of the enterprise in the external environment**

The company and its environment. Analysis of environmental factors. Main enterprise strategies

*Control questions*

1. What is the external project environment?
2. What external factors affect the operation of the enterprise?
3. Describe the key strategies that each company should implement for its successful development?

**Topic 4. Computer software products for developing business plans**

Pro-Invest Consulting and its software products. Other software products (COMFAR, Alt-Invest, PROPSPIN). Prices for software products.

*Control questions*

1. Describe the structure of the software product ProjectExpert.
2. Describe the advantages and disadvantages of various software products used for developing business plans.

**Section 2. Business Plan structure**

**Topic 5. Business plan structure. Collecting source data for developing a business plan**

Standard business plan structure. Content of the business plan. Standard forms of business plans. Methodology for collecting initial information for developing a business plan.

*Control questions*

1. What is the structure of the business plan?
2. List the main requirements for the project's business plan.
3. Please provide an example of a typical business plan form.
4. Describe the process of collecting raw data for developing a business plan.

### **Topic 6. Market research and sales market analysis. Marketing plan**

General market assessment. Market segmentation. Price analysis. Competitive analysis. Product life cycle. Pricing strategy. Planning your marketing expenses. Development of an advertising campaign strategy.

#### *Control questions*

1. What criteria can be used to segment the market?
2. How to identify the main competitors in the market?
3. What is the product lifecycle?
4. List and describe the main factors that affect the firm's price level.
5. Planning your marketing expenses.

### **Topic 7. Production plan**

Development of a production plan. Production conditions. Characteristics of manufactured products (services rendered). Need for investment. Fixed assets. Variable and conditional fixed costs. Seasonality of demand, other factors of demand variability. Cost of production (services).

#### *Control questions*

1. Define conditional fixed and variable costs. Give examples.
2. Define fixed and working capital assets.
3. What is the essence of depreciation?
4. How to develop a production plan for a specific business project.

### **Topic 8. HR plan**

Development of a personnel plan. Key management personnel of the project. Staffing table. Organizational structure of the company. Management style. Staff selection.

#### *Control questions*

1. Draw a typical organizational structure for a small business.
2. List the main elements of the control style.
3. What are the main requirements for personnel in service companies?
4. Make a resume of one of the company's full-time employees based on the data suggested by the teacher.

### **Topic 9. Financial plan**

Need for investment. The company's own funds. Profit and loss forecast. Cash flow statement. Balance. Plotting the repayment schedule for credit resources.

#### *Control questions*

1. Describe possible sources of investment in Russia and the Irkutsk region.
2. What share should own funds make up in the total cost of the project?
3. What financial documents should be included in the business plan? Describe their structure.

### **Topic 10. Cash flow planning**

Cash inflows and outflows. Formation of flows from production, investment and financial activities of the enterprise.

#### *Control questions*

1. How the flows from the production, investment and financial activities of an enterprise are calculated.

### **Topic 11. Risk analysis**

Qualitative analysis of project risks. Critical factors, consequences of their impact, and necessary actions.

#### *Control questions*

1. What is the risk identification table?
2. At what stages of project implementation is risk analysis performed?

### **Section 3. Evaluating the effectiveness of business plans for investment projects**

#### **Topic 12. Basic principles for evaluating the effectiveness and financial feasibility of business plans for investment projects**

The concept of efficiency of investment projects. Assessment of the project's feasibility. General aspects of the effectiveness of investment projects (economic, budgetary, commercial, technical, social, environmental). Financing scheme, financial feasibility of the investment project.

#### *Control questions*

1. General aspects of evaluating the effectiveness of investment projects.
2. What is meant by the financial feasibility of the project?
3. What is the selection of the financing scheme?

#### **Topic 13. Evaluating the economic efficiency of business plans**

Static and dynamic evaluation methods. Static methods (Payback Period (PP), Average Rate of Return (ARR)). Dynamic valuation methods (Discounted Payback Period (DPP), Net Present Value (NPV), Profitability Index (PI), Internal Rate of Return (IRR)).

#### *Control questions*

1. What is the discount rate? Give a definition and write its formula.
2. Basic static methods for evaluating an investment project.
3. Discounted Payback Period (DPP).
4. Net Present Value (NPV).
5. Profitability Index (PI).
6. Internal Rate of Return (IRR).

### 4.3.1. List of Seminars, practical sessions and laboratory work

№	№ a section and topic of the discipline (module)	Name of seminars, practical and laboratory works	Load (hour)	Assessment Tools	Formed competencies (indicators)
1	6	Market research and sales market analysis. Marketing plan	6	Control work, abstract, test, questions for colloquiums, interviews, credit with grade	UC-1 (CAI <sub>UC1.2</sub> ) UC-2 (CAI <sub>UC2.1</sub> ) UC-2 (CAI <sub>UC2.3</sub> )
2	7	Production plan	6	Control work, abstract, test, questions for colloquiums, interviews, credit with grade	UC-1 (CAI <sub>UC1.2</sub> ) UC-2 (CAI <sub>UC2.1</sub> ) UC-2 (CAI <sub>UC2.3</sub> )
3	8	HR plan	4	Control work, abstract, test, questions for colloquiums, interviews, credit with grade	UC-1 (CAI <sub>UC1.2</sub> ) UC-2 (CAI <sub>UC2.1</sub> ) UC-2 (CAI <sub>UC2.3</sub> )
4	9	Financial plan	6	Control work, abstract, test, questions for colloquiums, interviews, credit with grade	UC-1 (CAI <sub>UC1.2</sub> ) UC-2 (CAI <sub>UC2.1</sub> ) UC-2 (CAI <sub>UC2.3</sub> )
5	10	Cash flow planning	4	Control work, abstract, test, questions for colloquiums, interviews, credit with grade	UC-1 (CAI <sub>UC1.2</sub> ) UC-2 (CAI <sub>UC2.1</sub> ) UC-2 (CAI <sub>UC2.3</sub> )
6	11	Risk analysis	4	Control work, abstract, test, questions for colloquiums, interviews, credit with grade	UC-1 (CAI <sub>UC1.2</sub> ) UC-2 (CAI <sub>UC2.1</sub> ) UC-2 (CAI <sub>UC2.3</sub> )
7	13	Evaluation of the economic efficiency of business plans	4	Control work, abstract, test, questions for colloquiums, interviews, credit with grade	UC-1 (CAI <sub>UC1.2</sub> ) UC-2 (CAI <sub>UC2.1</sub> ) UC-2 (CAI <sub>UC2.3</sub> )

### 4.3.2. List of topics (questions) assigned for independent work as part of student self-study

№	Topic	Task	Formed competencies	CAI
1	Defining a business plan. Main functions of the business plan	Fixing the lecture material on the topic "Defining a business plan. The main functions of the business plan"	UC-1 UC-2	CAI <sub>UC1.2</sub> CAI <sub>UC2.1</sub> CAI <sub>UC2.3</sub>
2	The main categories of business plans. Business plan of an entrepreneurial project	Consolidation of the lecture material on the topic "Main categories of business plans. Business plan of the entrepreneurial project"	UC-1 UC-2	CAI <sub>UC1.2</sub> CAI <sub>UC2.1</sub> CAI <sub>UC2.3</sub>
3	Functioning of the enterprise in the external environment	Consolidation of the lecture material on the topic "Functioning of the enterprise in the external environment"	UC-1 UC-2	CAI <sub>UC1.2</sub> CAI <sub>UC2.1</sub> CAI <sub>UC2.3</sub>
4	Computer software products for the development of business plans	Consolidation of the lecture material on the topic "Computer software products for the development of business plans"	UC-1 UC-2	CAI <sub>UC1.2</sub> CAI <sub>UC2.1</sub> CAI <sub>UC2.3</sub>
5	Structure of the business plan. Collecting raw data for developing a business plan	Collecting raw data for developing a business plan	UC-1 UC-2	CAI <sub>UC1.2</sub> CAI <sub>UC2.1</sub> CAI <sub>UC2.3</sub>
6	Market research and market analysis. Marketing plan	Collecting raw data for developing a business plan	UC-1 UC-2	CAI <sub>UC1.2</sub> CAI <sub>UC2.1</sub> CAI <sub>UC2.3</sub>
7	Production plan	Collecting raw data for developing a business plan	UC-1 UC-2	CAI <sub>UC1.2</sub> CAI <sub>UC2.1</sub> CAI <sub>UC2.3</sub>
8	Development plan staff	Input data collection for business plan development	UC-1 UC-2	CAI <sub>UC1.2</sub> CAI <sub>UC2.1</sub> CAI <sub>UC2.3</sub>
9	Financial plan	Input data collection for business plan development	UC-1 UC-2	CAI <sub>UC1.2</sub> CAI <sub>UC2.1</sub> CAI <sub>UC2.3</sub>
10	Cash flow planning	Source data collection for business plan development	UC-1 UC-2	CAI <sub>UC1.2</sub> CAI <sub>UC2.1</sub> CAI <sub>UC2.3</sub>
11	Risk analysis	Source data collection for business plan development	UC-1 UC-2	CAI <sub>UC1.2</sub> CAI <sub>UC2.1</sub> CAI <sub>UC2.3</sub>
12	Basic principles of performance evaluation and financial feasibility of business plans of investment projects	Consolidation of the lecture material on the topic "Basic principles of evaluating the effectiveness and financial feasibility of business plans of investment projects"	UC-1 UC-2	CAI <sub>UC1.2</sub> CAI <sub>UC2.1</sub> CAI <sub>UC2.3</sub>

№	Topic	Task	Formed competencies	CAI
13	Evaluation of the economic efficiency of business plans	Consolidation of the lecture material on the topic "Evaluation of economic efficiency of investment projects" efficiency of business plans of investment projects "	UC-1 UC-2	CAI <sub>UC1.2</sub> CAI <sub>UC2.1</sub> CAI <sub>UC2.3</sub>

#### 4.4. Guidelines for Organizing Students' Self-Study

Successful acquisition of knowledge in business planning requires constant and painstaking independent work of students at lectures, seminars, in preparation for current controls and assessment tests.

Students need to acquire the skills and ability to briefly, schematically, consistently and logically fix the main points of the lecture, conclusions, generalizations, and formulations. Business planning uses its own terminology and categorical apparatus, which the student must learn to use and apply in the learning process. At the end of the lecture, the teacher leaves time (5 minutes) for students to ask clarifying questions about the material being studied.

In order to develop students' teamwork, interpersonal communication, decision-making, and leadership skills, most classes are conducted in an interactive form: group discussions and projects, analysis of specific situations based on simulation models, interactive lectures.

Preparation for the practical lesson requires familiarization and work of the student with the recommended scientific, educational and periodical scientific literature. At the practical lesson, each student has the opportunity to show knowledge of the categories, provisions and tools of business planning, the ability to apply them in assessing the main processes and phenomena occurring in the modern business environment.

Guidelines for organizing independent work. Obtaining in-depth knowledge of the discipline under study is achieved through additional hours of classroom work - independent work of students. When working independently, special attention should be paid to the following issues:

- Standard business plan structure.
- General market assessment. Market segmentation.
- Price analysis. Competitive analysis. Pricing strategy.
- Development of an advertising campaign strategy.
- Characteristics of manufactured products (services rendered). Seasonality of demand, other factors of demand variability. Cost of production (services).
- Organizational structure of the company. Staff selection.
- Profit and loss forecast.
- Cash flow statement.
- Balance.
- Financial viability of the project. Financial indicators of the project (liquidity, profitability, and solvency ratios).
- Qualitative analysis of project risks. Critical factors, consequences of their impact, and necessary actions.
- Discount method. The real value of money over time. Selecting the discount rate.
- Static methods for evaluating investment projects.
- Dynamic methods for evaluating investment projects.

- Common mistakes that occur when developing business plans for investment projects.

Some of these issues are covered in lectures and practical classes. For more information, see the recommended literature.

The student's independent work includes:

- development of lecture materials;
- study of the educational and methodical literature recommended for this course;
- study of information published in periodicals and presented on the Internet;
- collecting initial information for developing a business plan;
- preparation of reports for practical classes;
- preparation for the assessment test.

The form of final control of students' knowledge is a test with an assessment, which assesses the level of theoretical knowledge in the field of business planning and practical skills in developing all sections of the business plan of an investment project in accordance with the requirements of the methodology for constructing a standard business plan of the United Nations Industrial Development Organization (UNIDO).

## V. EDUCATIONAL, METHODOLOGICAL, AND INFORMATION SUPPORT FOR THE DISCIPLINE

### a) Main literature

1. Kuptsova E. V., Stepanov A. A. Business planning: textbook and practice for universities. - Moscow: Yurayt PublishingHouse, 2022. - (Higher education). — ISBN 978-5-9916-8377-7. - Text : electronic // Educational platform Yurayt [website]. — URL: <https://urait.ru/bcode/489327>
2. Lopareva A.M. Business planning: a textbook for universities - 3rd ed., reprint. and add-ons. - Moscow: Yurayt PublishingHouse, 2022. - (Higher education). — ISBN 978-5-534-13541-1. - Text : electronic // Educational platform Yurayt [website]. — URL: <https://urait.ru/bcode/495509>
3. Sergeev A. A. Business planning: textbook and practice for universities. — 4th ed., ispr. and add. - Moscow: Yurayt PublishingHouse, 2022. - (Higher education). — ISBN 978-5-534-15430-6. - Text : electronic // Educational platform Yurayt [website]. — URL: <https://urait.ru/bcode/506814>

### We also recommend it

4. Karamov, O. G. Business planning [Electronic resource]: textbook.-method. manual / O. G. Karamov. - EVK. - M.: Ed. center of the EAOI, 2010. - Access mode: Electronic reading room "Bibliotech". - Unlimited access. - ISBN 978-5-374-00419-9 (17 copies)
5. Kuznetsov B. T. Investment analysis: textbook and practical course for universities. — 2nd ed., ispr. and add. - Moscow: Yurayt PublishingHouse, 2022. - (Higher education). — ISBN 978-5-534-02215-5. - Text : electronic // Educational platform Yurayt [website].
6. Meredith D. R., Mante L., S. M. Project Management [Electronic resource] : 8th ed. / D. R. Meredith, L. Mante, S. M.-St. Petersburg: Piter, 2014. - Access mode: ELS "Aibooks". - Unlimited access. - ISBN 978-5-496-00029-1: B. ts.
7. Pirs, II John A. Pirs, II John A. Strategic management [Electronic resource]: 12th ed. / II D. A. Pirs, I. Robinson. - Electron. text messages. SaintPetersburg: Piter Publ., 2013. - ELS "Aibooks". - unlimited access. - ISBN 978-5-496-00082-6: B. ts.
8. Ford B. Ernst & Young's guide to drawing up business plans [Electronic resource] :/Ford B., Bornstein D., Pruett P. - Moscow: Alpina Publisher, 2010. - 264 p.- (ELS "Lan")

## b) Databases, search and reference systems, and information systems

1. ELS "Bibliotech". State Contract No. 019 of 22.02.2011 of Bibliotech LLC. License Agreement No. 31 dated 22.02.2011. Access address: <https://isu.bibliotech.ru/> / Validity period: from 22.11.2011. Unlimited.

2. ELS "Rukont" Contract No. 98 dated 13.11.2020; Act No. bK-5415 dated 14.11.20. Validity period until 13.11.2021. access: <http://rucont.ru/>

3. ELS "Lan Publishing House". OOO "Lan Publishing House". Informational letter No. 128 dated 09.10.2017. Validity period: unlimited. Access address: <http://e.lanbook.com/>

4. ELS "National digital Resource "Rukont". CDB "Bibcom". Contract No. 04-E-0343 dated 12.11.2021. Access address: <http://rucont.ru/>

5. ELS "Айбукс.py/ibooks.ru". Aibooks LLC. Contract No. 04-E-0344 of 12.11.2021; Act of 14.11.2021 Access address: <http://ibooks.ru>

6. Electronic library system "Yurayt". LLC "Electronic publishing house Yurayt". Contract No. 04-E-0258 dated 20.09.2021 Access address: <https://urait.ru://urait.ru/>

## VI. MATERIAL AND TECHNICAL SUPPORT OF THE DISCIPLINE (MODULE)

### 6.1. Educational and Laboratory Equipment

Name of special premises and premises for independent work	Equipment of special premises and premises for independent work	List of licensed software. Details of the supporting document
Classroom for conducting lecture-type	<p>classes The classroom is equipped with specialized (educational) furniture for 48 students and technical training facilities that serve to present educational information to a large audience The set of demonstration equipment includes:</p> <ol style="list-style-type: none"> <li>1. PC HP Elite 8300 SFF i5 3470/4Gb/1Tb/DVDRV/kb/m/DOS/Solenoid Lock and Hood Sensor (RUS)</li> <li>2. Monitor Viewsonic TFT 20" VA2014WM glossy-black 5ms 20 00:1 250cd M/M</li> <li>3. The projector Epson EB-1830 projector</li> <li>4. Speakers Active speakers Genius SP-S110 black</li> <li>5. Video Signal Splitter The Aten VS92A 2 - port VGA video signal splitter is equipped with educational and visual aids and electronic presentations that provide thematic illustrations on all topics specified in the</li> </ol>	<p>BASIC SOFTWARE INSTALLATION KIT: Office 2007 Russian OpenLicensePack NoLevel AcademicEdition-agreement withSoftLine Trade CJSC Tr026664 dated 17.05.2007 Project Standard 2007, Access 2007-Academic cooperation programs with Microsoft DreamSpark Premium Electronic Software Delivery. - agreement withSoftLine Trade CJSC Tr000023480 dated 19.05.2015 Windows operating systems under licensed OEM pre-installation programs, Academic cooperation programs with Microsoft MSDN AA.- agreement withSoftLine Trade CJSC Tr017431 dated 15.05.2008 Windows operating systems under OEM pre-installation license programs, Academic cooperation programs with Microsoft DreamSpark Premium Electronic Software Delivery. - agreement withSoftLine Trade CJSC Tr000031723 dated 05.08.2015 Antivirus programs-Rights to computer programs drWeb Server Security comprehensive protection 120Pc (1 license per year) migration with additional purchase(LBW-BC-12M-120:119-C4 -- agreement withSoftLine Trade CJSC 13982 / MOS2957 dated 22.01.2016 Archivers WinRAR: 3. x: Standard License-for legal entities 100-199 licenses-agreement withSoftLine Trade CJSC No. 15422 / IRK11 dated 05.02.2010 Network client part Rights to computer programs Windows Server CAL 2012 Russian OLP NL Academic Edition Device CAL 120 licenses-agreement withSoftLine Trade CJSC 13512/MOS2957 from 29.10.2015 Firewall, Proxy functionality-Right to use computer programs Traffic Inspector GOLD preferential-contract withSoftLine Trade CJSC Tr044356 from 27.08.2013 Right to use computer programs Extension of Traffic Inspector GOLD Special for 1 year-contract withSoftLine Trade CJSC Tr000112196 from 29.09.2016</p>

	working program of the discipline	
Training room for conducting seminar-type classes	<p>The auditorium is equipped with specialized (educational) furniture for 48 students and technical training facilities that serve to present educational information to a large audience</p> <p>The set of demonstration equipment includes:</p> <ol style="list-style-type: none"> <li>1. PC HP Elite 8300 SFF i5 3470/4Gb/1Tb/DVDRV/kb/m/DOS/Solenoid Lock and Hood Sensor (RUS)</li> <li>2. Monitor Viewsonic TFT 20" VA2014WM glossy-black 5ms 20 00:1 250cd M/M</li> <li>3. The projector Epson EB-1830 projector</li> <li>4. Speakers Active speakers Genius SP-S110 black</li> <li>5. Video Signal Splitter Aten VS92A 2 - port VGA Video Signal Splitter</li> </ol>	<p>BASIC SOFTWARE INSTALLATION KIT ПИО: Office 2007 Russian OpenLicensePack NoLevel AcademicEdition-agreement with 3AO "SoftLine Trade CJSC Tr026664 dated 17.05.2007 Project Standard 2007, Access 2007- programs Academic cooperation programs with Microsoft DreamSpark Premium Electronic Software Delivery. -agreement with 3AO "SoftLine Trade CJSC Tr000023480 dated 19.05.2015 OS Windows operating systems by licensed programs presets OEM pre-installation programs , Academic cooperation programs with Microsoft MSDN AA.- agreement with 3AO "SoftLine Trade CJSC Tr017431 dated 15.05.2008 OS Windows operating systems by licensed programs presets OEM pre-installation license programs , Academic cooperation programs with Microsoft DreamSpark Premium Electronic Software Delivery. – the contract with JSC "Softline Treyd" Tr000031723 from 05.08.2015 Antivirus programs - Law on programs for computers drWeb Server Security comprehensive protection 120PC (1 license per year) migration with the additional purchase(LBW-BC-12M-120:119-C4) – the contract with JSC "Softline Treyd" 13982/MOS2957 from 22.01.2016 Archivers WinRAR: 3.x: Standard Licence - for legal persons 100-199 licences – the contract with JSC "Softline Treyd" No. 15422/IRK11 from 05.02.2010 Network client part of the Right on program for computer Windows Server CAL 2012 Russian OLP NL Akademik Edition 120 Device CAL license – agreement with ZAO "Softline Treyd" 13512/MOS2957 from 29.10.2015 Firewall screen, the functionality of the Proxy the Right to use the programs for computer Traffic Inspector GOLD grace – the contract with JSC "Softline Treyd" Tr044356 from 27.08.2013 the Right of use of programs for computers Renewal Traffic Inspector GOLD Special for 1 year – contract with JSC "Softline Treyd" Tr000112196 from 29.09.2016</p>
Audience for group and individual consultations, the current control and interim certification	<p>the Audience is equipped with specialized (training) furnished to 11 students, 5 workstations equipped with computers with connection to the Internet and providing access to EIOS FGBOU VO "yoke". 1. 5 jobs System unit HP compad dc7800SFF Dual Core PE-2180, 4 Gb PC6400 DDR2, 160GB SATA 3.0 HDD</p> <ol style="list-style-type: none"> <li>2. Monitor LCD display 17.0 "ViewSonic" VA703m "1280x1024, 8mc, TCO" 03, Silver-Black (D-Sub, MM)</li> <li>3. Printer Multifunction device Hewlett-Packard LaserJet 3055 All-in-One one piece.</li> </ol>	<p>BASIC SOFTWARE INSTALLATION KIT: Office 2007 Russian OpenLicensePack NoLevel AcademicEdition-agreement withSoftLine Trade CJSC Tr026664 dated 17.05.2007 Project Standard 2007, Access 2007-Academic cooperation programs with Microsoft DreamSpark Premium Electronic Software Delivery. - agreement withSoftLine Trade CJSC Tr000023480 dated 19.05.2015 Windows operating systems under licensed OEM pre-installation programs, Academic cooperation programs with Microsoft MSDN AA.- agreement withSoftLine Trade CJSC Tr017431 dated 15.05.2008 Windows operating systems under OEM pre-installation license programs, Academic cooperation programs with Microsoft DreamSpark Premium Electronic Software Delivery. - agreement withSoftLine Trade CJSC Tr000031723 dated 05.08.2015 Antivirus programs-Rights to computer programs drWeb Server Security comprehensive protection 120Pc (1 license per year) migration with additional purchase(LBW-BC-12M-120:119-C4 – - agreement withSoftLine Trade CJSC 13982 / MOS2957 dated 22.01.2016 Archivers WinRAR: 3. x: Standard License-for legal entities 100-199 licenses-agreement withSoftLine Trade CJSC No. 15422 / IRK11 dated 05.02.2010 Network client part Rights to computer programs Windows Server</p>

		<p>CAL 2012 Russian OLP NL Academic Edition Device CAL 120 licenses-agreement with SoftLine Trade CJSC 13512/MOS2957 from 29.10.2015</p> <p>Firewall, Proxy functionality-The right to use computer programs Traffic Inspector GOLD preferential-contract with CJSC "SoftLine Trade" Tr044356 from 27.08.2013</p> <p>The right to use computer programs Extension of Traffic Inspector GOLD Special for 1 year-contract with CJSC "SoftLine Trade" Tr000112196 from 29.09.2016</p>
The room for independent work of students	<p>is equipped with a specialized (educational) furniture for 10 students, equipped with computer equipment connected to the Internet and provided with access to the ISU EIOS 1. Think Center M80 Series SFF system unit included: Intel® Core™ i3-540 Clarkdale 2.93 GHz / 1333MHz / Dual Core™ / 4M/73W / LGA 1156 / 32nm/4GB PC3-10600 SDRAM x 2 / 250 GB, 7200RPM SATA</p>	<p>BASIC SOFTWARE INSTALLATION KIT:</p> <p>Office 2007 Russian OpenLicensePack NoLevel AcademicEdition-agreement withSoftLine Trade CJSC Tr026664 dated 17.05.2007 Project Standard 2007, Access 2007-Academic cooperation programs with Microsoft DreamSpark Premium Electronic Software Delivery. - agreement withSoftLine Trade CJSC Tr000023480 dated 19.05.2015 OS Windows operating systems for licensed OEM pre-installation programs, Academic collaboration programs with Microsoft MSDN AA.- agreement withSoftLine Trade CJSC Tr017431 dated 15.05.2008 OS Windows operating systems under OEM pre-installation license programs, Academic cooperation programs with Microsoft DreamSpark Premium Electronic Software Delivery. - contract withSoftLine Trade CJSC Tr000031723 dated 05.08.2015 Antivirus programs - Rights to computer programs drWeb Server Security comprehensive protection 120pcs (1 license per year)</p>
	<p>/ DVD RW-10 pcs  2. LCD Monitor-Monitor 20.0 ViewSonic "VA2013w" 1600x900, 5mc, TCO 03, Black (D-Sub) - 10 pcs  3. Printer HP LaserJet 5000N, A3, 22ppm, 32 MB, 250&amp;500 sheet feeder, JetDirect 615n prn svr  4. Printer HP LaserJet 5100th, A3 22ppm, 32 MB, 250&amp;500 sheet feeder, JetDirect 615n prn svr</p>	<p>migration with the additional purchase(LBW-BC-12M-120:119-C4) – a contract with JSC "Softline Treyd" 13982/MOS2957 from 22.01.2016</p> <p>Archivers WinRAR: 3.x: Standard Licence - for legal persons 100-199 licences – the contract with JSC "Softline Treyd" No. 15422/IRK11 from 05.02.2010</p> <p>Network client part of the Right on program for computer Windows Server CAL 2012 Russian OLP NL Akademik Edition 120 Device CAL license – agreement with ZAO "Softline Treyd" 13512/MOS2957 from 29.10.2015</p> <p>Firewall screen, the functionality of the Proxy the Right to use the programs for computer Traffic Inspector GOLD grace – the contract with JSC "Softline Treyd" Tr044356 from 27.08.2013</p> <p>the Right of use of programs for computers Renewal Traffic Inspector GOLD Special for 1 year – contract with JSC "Softline Treyd" Tr000112196 from 29.09.2016</p>

## 6.2. Software

The University is provided with the necessary set of licensed and freely distributed software, including domestic production:

1. Basic software installation kit: Office 2010 Services for granting the right to use the program Microsoft Desktop Edu ALNG LicSAPk OLV E 1Y Acdmc Ent., 39-licenses for BMBS ISU. Contract No. 03-K-1131 of 29.11.2021 KOSGU 226.4
2. Project Standard 2007, Access 2007 – Подписка ИГУ Azure Dev Tools for Teaching subscription (Visio, Projekt) 1 Year. Microsoft Corporation, One Microsoft Way, Redmond, WA 98052. Expiration Date March 31, 2023.
3. Microsoft Project Professional 2010, Подписка ИГУ Azure Dev Tools for Teaching subscription (Visio, Projekt) 1 Year. Microsoft Corporation, One Microsoft Way, Redmond, WA 98052. Expiration Date March 31, 2023.
4. Operating systems Windows '7, Windows' 10 Services for granting the right to use the program Microsoft Desktop Edu ALNG LicSAPk OLV E 1Y Acdmc Ent., 39-licenses for BMBS ISU. Contract No. 03-K-1131 of 29.11.2021 KOSGU 226.4

5. Antivirus programs-Dr..Web extension Contract No. Tr000582689/03-E-0043 dated February 05, 2021 Invoice No. Tr000582689 dated February 08, 2021
6. Архиваторы WinRAR archivers: 3.x: Standard License - for legal entities 100-199 licenses-app. No. 1 to dog No. 15422 /IRK11of SoftLine Trade CJSC dated 05.02.2010
7. Network client part Rights to computer programs Windows Server CAL 2012 Russian OLP NL Academic Edition Device CAL 120 licenses-account Tr000051059 CJSC "SoftLine Trade" from 27.10.2015
8. Firewall, Proxy functionality-The right to use computer programs Traffic Inspector GOLD preferential account Tr005456 CJSC "SoftLine Trade" from 27.08.2013
9. Traffic Inspector GOLD Special\* for 5 years Contract RSZ-0000276 dated 16.11.2021 KOSGU 226.4 License renewal

### **6.3. Technical and Electronic Learning Tools**

Multimedia tools and other equipment for presentations of educational material:

1. Desktop PC HP EliteDesk 800 G4 SFF Intel Core i5 8500 (3GHz)/8192Mb/1000Gb/DVDrw/war 3y/W10Pro +V2 desktop PC
2. Monitor ViewSonic 21.5" VA2245a - LED Monitor [LED, 1920x1080, 10M: 1 5ms, 170Hor, 160Ver, D-Sub]
3. The projector Nec M420X LCD 4200ANSI Lm XGA 2000 Projector:1 lamp 3500h.Eco mode  
HDMI USB Viewer RJ-45 10W 3.6 kg
4. Speaker JetbalanceJetbalance JB-115U 2.0 Speakers Black (4W)
5. Video Signal Splitter Aten VS92A 2 - port VGA Video Splitter

List of licensed software used:

1. Office 2010 under the program of academic cooperation with Russian Microsoft Desktop Education AllLng License/Software Assurance Pack Academic OLV 1License LevelE Enterprise
2. Project Standard 2007, Access 2007 – under the program of academic cooperation with Microsoft DreamSpark Premium Electronic Software Delivery.
3. Microsoft Project Professional 2010, Microsoft Visio Professional 2010 under the program of academic cooperation with Microsoft Imagine Standard Electronic Software Delivery with the assistance of CNIT ISU.

## **VII. EDUCATIONAL TECHNOLOGIES**

The discipline is taught in the fifth semester. Practical classes in the discipline are focused on developing the student's skills in developing business plans for investment projects.

In the course of studying the course "Business Planning", the student performs a control work.

Methodological recommendations (appendix to the work program) have been developed for writing a test paper on the discipline "Business Planning". In the course of studying this course, the student must independently develop a fully individual business plan for an investment project and arrange it as a test paper.

Control work is performed on the basis of data collected during the internship, on the basis of marketing research, information obtained on the basis of personal work experience. The purpose of the test work is to develop a business plan for an investment project to create your own business. The student needs to develop a business plan for an investment project according to international standards in accordance with the requirements of the methodology for building a standard business plan of the United

Nations Industrial Development Organization (UNIDO).

The following software is used in the process of writing a test paper:

- Software package for investment design and business planning "ProjectExpert7 Tutorial" of Expert Systems company;

- Legal reference system "ConsultantPlus".

Structure of the business plan (test paper):

1. Project summary.
2. Characteristics of the project author.
3. Product description (service description).
4. Sales market analysis.
5. Production plan.
6. Organizational plan (or HR plan).
7. Marketing plan.
8. Financial plan.
9. Risk assessment and insurance.
10. Applications.

The enterprise for designing is chosen by the student independently and agreed with the supervisor.

The form of final control of students' knowledge is a test with an assessment, which assesses the level of theoretical knowledge in the field of business planning and practical skills in developing all sections of the business plan of an investment project in accordance with the requirements of the methodology for constructing a standard business plan of the United Nations Industrial Development Organization (UNIDO).

#### Naming of topics of classes using active forms of learning

№	Topic	Type	Form / Methods of interactive learning	Number of hours
1.	Business plan definition. The main functions of the business plan	L	Problematic presentation of educational information at lectures and seminars, lectures-presentations, discussion of problematic issues.	4
2.	Main categories of business plans. Business plan of an entrepreneurial project	L	Problematic presentation of educational information at lectures, lectures-presentations, discussion of problematic issues.	4
3.	Functioning of the enterprise in the external environment	L	Problematic presentation of educational information at lectures, lectures-presentations, discussion of problematic issues.	2
4.	Computer software products for developing business plans	L	Problematic presentation of educational information at lectures, lectures-presentations, discussion of problematic issues.	2
5.	Structure of the business plan. Collection of initial data for developing a business plan	L	, Problematic presentation of educational information at lectures, lectures-presentations, discussion of problematic issues.	2

№	Topic	Type	Form / Methods of interactive learning	Number of hours
6.	Market research and sales market analysis. Marketing plan	L, Pr	Problematic presentation of educational information at lectures and seminars, lectures-presentations, discussion of problematic issues. Work in specialized software.	8
7.	Production plan	L, Pr	Problematic presentation of educational information at lectures and seminars, lectures-presentations, discussion of problematic issues.	8
8.	plan	L, Pr	Problematic presentation of educational information at lectures and seminars, lectures-presentations, discussion of problematic issues.	6
9.	Financial plan	L, Pr	Problematic presentation of educational information at lectures and seminars, lectures-presentations, discussion of problematic issues. Work in specialized software.	8
10.	Cash flow planning	L, Pr	Problematic presentation of educational information at lectures and seminars, lectures-presentations, discussion of problematic issues. Work in specialized software.	6
11.	Risk analysis	L, Pr	Problematic presentation of educational information at lectures and seminars, lectures-presentations, discussion of problematic issues. Work in specialized software.	6
12.	Basic principles of evaluating the effectiveness and financial feasibility of business plans for investment projects	L	Problematic presentation of educational information at lectures, lectures-presentations, discussion of problematic issues.	4
13.	Evaluation of the economic efficiency of business plans	L, Pr	Problematic presentation of educational information at lectures and seminars, lectures-presentations, discussion of problematic issues. Work in specialized software.	8
Total hours				68

## VIII. MATERIALS FOR FORMATIVE AND SUMMATIVE ASSESSMENT

### 8.1. Assessment Tools Used for Current Control

№	Formats of Assessment Tools	Assessed themes (sections)	Assessed competencies/ indicators
1.	Questions for colloquiums, interviews	<ol style="list-style-type: none"> <li>1. Business plan definition. Main business plan functions</li> <li>2. The main categories of business plans. Business plan of an entrepreneurial project</li> <li>3. Functioning of the enterprise in the external environment</li> <li>4. Computer software products for developing</li> </ol>	<p style="text-align: center;">UC-1 (CAI<sub>UC1.2</sub>) UC-2 (CAI<sub>UC2.1</sub>) UC-2 (CAI<sub>UC2.3</sub>)</p>
2.	Essay topics (essays, reports, messages)	<ol style="list-style-type: none"> <li>5. business plans Business plan structure. Collecting raw data for developing a business plan</li> <li>6. Market research and sales market analysis. Marketing plan</li> <li>7. Production</li> <li>8. plan HR</li> <li>9. plan Financial plan</li> <li>10. Cash flow planning</li> <li>11. Risk analysis</li> </ol>	
3.	Task for completing a control work (in the form of a project)	<ol style="list-style-type: none"> <li>12. Basic principles for evaluating the effectiveness and financial feasibility of business plans investment projects</li> <li>13. Cost-effectiveness assessment of business plans</li> </ol>	
4.	Test		



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(ISU)  
Faculty/Institute  
**SAF, Baikal International Business  
School (Institute)**

## **Questions for colloquiums, interviews in the discipline**

### **"Business planning "**

#### **Section 1. The concept and essence of business planning**

##### **Topic 1. Defining a business plan. Key business Plan features**

Business plan as a plan for building your own business. Business plan as a means of attracting investment. Business plan as an element of the company's image. A business plan is a control and management tool.

##### *Control questions*

1. What is a business plan?
2. Formulate three basic components of commercial success.
3. List the main functions of the business plan.

##### **Topic 2. The main categories of business plans. Business plan for an entrepreneurial project**

Scope and priorities of business planning. Short, complete, and operational business plans. Approaches to drawing up and structuring a business plan. The concept of investment. The essence of the investment project.

##### *Control questions*

1. In what cases are short business plans developed and their scope?
2. In what cases are full business plans developed and their scope?
3. When are operational business plans developed and their scope?
4. What is the business plan of an entrepreneurial project being developed for?
5. Define the concept of "investment project".
6. How do you understand investing?
7. What are the main characteristics of an investment?

##### **Topic 3. Functioning of the enterprise in the external environment**

The company and its environment. Analysis of environmental factors. Main enterprise strategies

##### *Control questions*

1. What is the external project environment?
2. What external factors affect the operation of the enterprise?
3. Describe the key strategies that each company should implement for its successful development?

#### **Topic 4. Computer software products for developing business plans**

Pro-Invest Consulting and its software products. Other software products (COMFAR, Alt-Invest, PROPSPIN). Prices for software products.

##### *Control questions*

1. Describe the structure of the software product ProjectExpert.
2. Describe the advantages and disadvantages of various software products used for developing business plans.

### **Section 2. Business Plan structure**

#### **Topic 5. Business plan structure. Collecting source data for developing a business plan**

Standard business plan structure. Content of the business plan. Standard forms of business plans. Methodology for collecting initial information for developing a business plan.

##### *Control questions*

1. What is the structure of the business plan?
2. List the main requirements for the project's business plan.
3. Please provide an example of a typical business plan form.
4. Describe the process of collecting raw data for developing a business plan.

#### **Topic 6. Market research and sales market analysis. Marketing plan**

General market assessment. Market segmentation. Price analysis. Competitive analysis. Product life cycle. Pricing strategy. Planning your marketing expenses. Development of an advertising campaign strategy.

##### *Control questions*

1. What criteria can be used to segment the market?
2. How to identify the main competitors in the market?
3. What is the product lifecycle?
4. List and describe the main factors that affect the firm's price level.
5. Planning your marketing expenses.

#### **Topic 7. Production plan**

Development of a production plan. Production conditions. Characteristics of manufactured products (services rendered). Need for investment. Fixed assets. Variable and conditional fixed costs. Seasonality of demand, other factors of demand variability. Cost of production (services).

##### *Control questions*

1. Define conditional fixed and variable costs. Give examples.
2. Define fixed and working capital assets.
3. What is the essence of depreciation?
4. How to develop a production plan for a specific business project.

### **Topic 8. HR plan**

Development of a personnel plan. Key management personnel of the project. Staffing table. Organizational structure of the company. Management style. Staff selection.

#### *Control questions*

1. Draw a typical organizational structure for a small business.
2. List the main elements of the control style.
3. What are the main requirements for personnel in service companies?
4. Make a resume of one of the company's full-time employees based on the data suggested by the teacher.

### **Topic 9. Financial plan**

Need for investment. The company's own funds. Profit and loss forecast. Cash flow statement. Balance. Plotting the repayment schedule for credit resources.

#### *Control questions*

1. Describe possible sources of investment in Russia and the Irkutsk region.
2. What share should own funds make up in the total cost of the project?
3. What financial documents should be included in the business plan? Describe their structure.

### **Topic 10. Cash flow planning**

Cash inflows and outflows. Formation of flows from production, investment and financial activities of the enterprise.

#### *Control questions*

1. How the flows from the production, investment and financial activities of an enterprise are calculated.

### **Topic 11. Risk analysis**

Qualitative analysis of project risks. Critical factors, consequences of their impact, and necessary actions.

#### *Control questions*

1. What is the risk identification table?
2. At what stages of project implementation is risk analysis performed?

## **Section 3. Evaluating the effectiveness of business plans for investment projects**

### **Topic 12. Basic principles for evaluating the effectiveness and financial feasibility of business plans for investment projects**

The concept of efficiency of investment projects. Assessment of the project's feasibility. General aspects of the effectiveness of investment projects (economic, budgetary, commercial, technical, social, environmental). Financing scheme, financial feasibility of the investment project.

#### *Control questions*

1. General aspects of evaluating the effectiveness of investment projects.
2. What is meant by the financial feasibility of the project?
3. What is the selection of the financing scheme?

### **Topic 13. Evaluating the economic efficiency of business plans**

Static and dynamic evaluation methods. Static methods (Payback Period (PP), Average Rate of Return (ARR)). Dynamic valuation methods (Discounted Payback Period (DPP), Net Present Value (NPV), Profitability Index (PI), Internal Rate of Return (IRR)).

*Control questions*

1. What is the discount rate? Give a definition and write its formula.
2. Basic static methods for evaluating an investment project.
3. Discounted Payback Period (DPP).
4. Net present Value (NPV).
5. Profitability Index (PI).
6. Internal rate of return (IRR).

Evaluation criteria:

- an excellent grade is given to the student when the answers to all questions are correct and there are minor inaccuracies in the answer to no more than one question.

- a "good" rating is given if the answer to one question is incorrect or if there are minor inaccuracies in the answer to two questions.

- a "satisfactory" rating is given when there are minor inaccuracies in the answers to all the questions of the test paper, or when the answer to one question is incorrect and there are minor inaccuracies in the answers to one or both of the remaining questions.

- the rating "unsatisfactory" is given if the answer to two or three questions is incorrect.



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**(ISU)**

**Faculty/Institute  
SAF, Baikal International Business  
School (Institute)**

**Topics of essays (essays, reports, reports) on the discipline**

**"Business planning "**

1. Business plan as a plan for building your own business, a means of attracting investment, an element of the company's image, a control and management tool. Main functions of the business plan.
2. The company and its environment. Analysis of environmental factors.
3. Payment of taxes when applying the general system of taxation by an organization.
4. Payment of taxes when applying the general taxation system by an individual entrepreneur.
5. Procedure for applying the simplified taxation system.
6. Procedure for applying the patent taxation system.
7. Procedure for applying the tax system in the form of a single imputed income tax for certain types of activities.
8. Features of applying the tax system in the form of a single imputed income tax in the territory of the Irkutsk region (calculation procedure and rates of the correction factor k2).
9. Standard business plan structure. Content of the business plan.
10. Methodology for collecting initial information for developing a business plan.
11. Computer software products for developing business plans.
12. General market assessment. Market segmentation.
13. Price analysis. Competitive analysis. Pricing strategy.
14. Development of an advertising campaign strategy.
15. Characteristics of manufactured products (services rendered).
16. Variable and conditional fixed costs.
17. Production plan of the project. Production conditions. Need for investment. Fixed assets. Seasonality of demand, other factors of demand variability. Cost of production (services).
18. Project personnel. Organizational structure of the company. Staff selection.
19. Financial plan of the project. Need for investment. Sources of project financing. Own and borrowed funds. Profit and loss forecast.
20. Financial plan of the project. Need for investment. Sources of project financing. Own and borrowed funds. Cash flow statement. Plotting the repayment schedule for credit resources.

21. Financial plan of the project. Balance.
22. Qualitative analysis of project risks. Critical factors, consequences of their impact, and necessary actions.
23. Static methods for evaluating investment projects: payback period (PP).
24. Static methods for evaluating investment projects: average rate of return (ARR).
25. Discounted Payback Period (DPP).
26. Net present Value (NPV).
27. Profitability Index (PI).
28. Internal rate of return (IRR).

Evaluation criteria:

- an excellent grade is given to a student when the answers to all questions are correct and there are minor inaccuracies in the answer to no more than one question.
- a "good" rating is given if the answer to one question is incorrect or if there are minor inaccuracies in the answer to two questions
- a "satisfactory" rating is given when there are minor inaccuracies in the answers to all the questions of the test paper, or when the answer to one question is incorrect and there are minor inaccuracies in the answers to one or both of the remaining questions
- the rating "unsatisfactory" is given if the answer to two or three questions is incorrect.



**MINISTRY OF SCIENCE AND  
HIGHER EDUCATION OF THE  
RUSSIAN FEDERATION  
Federal State Budgetary  
Educational Institution of Higher  
Education  
"IRKUTSK STATE  
UNIVERSITY"  
(ISU)  
Faculty/Institute  
SAF, Baikal International Business  
School (Institute)**

**Task for completing a control work (in the form of a project) for students of the bachelor's degree  
program 27.03.05 Innovatics  
in the discipline "Business Planning"**

In the course of studying this course, the student must independently develop a fully individual business plan for an investment project and arrange it as a test paper. Students gain knowledge and practical skills in developing and evaluating the effectiveness of business plans for investment projects.

**Control work execution plan**

1. Summary
  2. Characteristics of the project author
  3. Description of products (services)
  4. Sales market analysis
  5. Production plan
  6. Personnel plan
  7. Marketing
  8. Financial plan
  9. Project risks
- List of sources used
- Appendix 1. Profit and Loss
- Statement Appendix 2. Cash Flow
- Statement Appendix 3. Balance Sheet

## Introduction

**The need for a business plan** arises when solving the following main tasks:

- opening your own business;
- reform (restructuring) of the existing enterprise, selection of new types of activities;
- attraction of credit resources and investment funds;
- presentation of the company;
- forecast of existing business development.

Business planning refers to the process of developing actions to achieve the goals of an enterprise. The main form of business planning is drawing up a business plan. In a market economy, a business plan is a working tool, both for newly created and already functioning enterprises, and is used in all areas of entrepreneurship, regardless of the scale, form of ownership and organizational and legal form of the enterprise.

**Business plan** – a business development plan based on strategic analysis and resulting from strategic decisions by type of business. Strategic decisions are determined by business objectives that relate to competitiveness and the desired set of business types.

**The main goal** of developing a business plan is to determine the strategy and resources needed to achieve your goals.

Other possible goals:

- getting a loan;
- attracting investment;
- determination of strategic and tactical guidelines of the enterprise;
- analysis of the degree of reality of achieving the planned results;
- proof of the need to reorganize the work of an existing enterprise;
- convincing employees of the enterprise that it is possible to achieve qualitative or quantitative or quantitative indicators outlined in the project;
- use as a business negotiation tool.

The sequence of drawing up a business plan and the principles of detailing it for different enterprises and projects do not coincide. When developing a business plan, it should be taken into account that this is always an iterative process, which implies making changes based on newly received information and applying various scenarios. At the same time, there is an internal logic of the business plan structure and generally accepted principles of its development.

The proposed structure of the business plan with recommendations for its development is given below. In order to ensure the unity of economic approaches to drawing up, evaluating and monitoring the implementation of a business plan, as well as to ensure the possibility of computer processing, key information of the business plan should be presented in the form corresponding to the tables placed in Appendices 1-3.

### Title page

The business plan must have a cover page that contains the following information:

- name of the project.
- name of the company (entrepreneur without forming a legal entity - PBOYL);
- name of the company (S) implementing the project, or the founding organizations of the future enterprise;
- location of the enterprise (PSL);
- name, date and registration number of the document on the establishment of the enterprise;
- signatures of the head of the company implementing the project and the developer of the business plan.
- month and year of business plan development.

- address, phone number, and fax of the business plan developer.

The business plan should include the following main sections:

- Characteristics of the project author.
- Description of products (services).
- Sales market analysis.
- Production plan.
- Personnel plan.
- Marketing.
- Financial plan.
- Project risks.
- Application.

## **1. RESUME**

The resume is compiled at the very end of the work on the business plan. Its volume should not exceed 2 typewritten pages. It is published on good paper for use as an advertisement. Your resume should be written as simply as possible. Special terms should be avoided whenever possible. It should be focused on convincing a non-specialist of the profitability of the business being started.

*Main summary content:*

- objectives of the project implementation, sources of funding;
- commercial product of the project (its difference from competitors' products), possible interest of buyers in it, sales markets;
- description of the market and industry situation;
- a tactical plan, a summary of how the goals will be achieved.
- financial results of the project, key economic performance indicators of the project;
- strengths and weaknesses of the project.
- availability of licenses, certificates, permissions, etc.
- risks and possible ways to reduce them;
- the period during which it is possible to repay the funds borrowed;
- what serves as a loan repayment guarantee:
  - a) the bank's guarantee obligation;
  - b) guarantee obligation of another enterprise with a bank's mark on solvency;
  - c) a notarized pledge agreement.

**Task:**

*Write a summary of the project under development, following the instructions in this section*

## **2. CHARACTERISTICS OF THE PROJECT AUTHOR (ENTERPRISE)**

1. If the business project is going to be implemented within an existing enterprise or an existing business, then:

- its brief description is given.
- main areas of activity;
- stage of development (formation, expansion of an existing enterprise, merger with another enterprise, separation from a larger company, formation as a result of privatization, joint venture being created);
- brief history of the organization.
- past and present financing of the enterprise, its credit history;
- founders;
- the amount of the authorized capital and the amount of its paid-up part;
- business experience of managers;
- the company's reputation.

4 (In this case, the business plan must be accompanied by the constituent documents, the balance sheet

as of the last reporting date, and a certificate from the tax inspectorate stating that there is no tax arrears).

2. If we are talking about drawing up a business plan for a completely new enterprise, then the following information is provided:

- ✓ information about the founders;
- ✓ planned legal form;
- ✓ founders' business experience.

3. If we are talking about registering as an entrepreneur without forming a legal entity, then the following information is provided when drawing up a business plan:

- ✓ last name, first name, patronymic\_\_\_\_\_;
- ✓ date of birth\_\_\_\_\_;
- ✓ place of birth\_\_\_\_\_;
- ✓ marital status\_\_\_\_\_;
- ✓ number of children\_\_\_\_\_;
- ✓ education\_\_\_\_\_;
- ✓ name of the educational institution\_\_\_\_\_;
- ✓ year of graduation\_\_\_\_\_;
- ✓ specialty by diploma\_\_\_\_\_;
- ✓ total work experience\_\_\_\_\_;
- ✓ work experience in project specialization\_\_\_\_\_;
- ✓ passport details\_\_\_\_\_;
- ✓ mailing address\_\_\_\_\_;
- ✓ phone numbers\_\_\_\_\_;
- ✓ other information\_\_\_\_\_

**Task:**

*Depending on the registration form, please answer the questions in this section*

### **3. DESCRIPTION OF PRODUCTS (SERVICES)**

This section provides a detailed description of the products or services produced by the enterprise or entrepreneur, and compares them with the products of competitors according to the following scheme:

**Product (service) characteristics**

**How are the products manufactured? (How are the services provided?)**

**Features of products( services), their difference from the products (services) of competitors (for example, more favorable price, technical or quality parameters, features in packaging, design advantages, etc.). If possible, compare the technical and quality parameters of your products with the products that are currently available on the market.**

**Organization of product (service)service**

### **4. MARKET ANALYSIS**

This section evaluates the sales market for products or services and proves that the company focuses on the sales market.

**Task**

*Analyze and describe the main elements of such an analysis*

**Describe the market niche that the company occupies or is trying to occupy.**

**Target group of consumers**

**Competitive analysis**



**Product 1** \_\_\_\_\_

<b>Project month</b>	<b>Price per unit of production (service), RUB.</b>	<b>Sales volume in quantitative terms for the month</b>	<b>Revenue from sales, RUB</b>
. 1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
<b>Year</b>			

**Product 2** \_\_\_\_\_

<b>Project month</b>	<b>Price per unit of production (service), RUB.</b>	<b>Sales volume in quantitative terms for the month</b>	<b>Revenue from sales, RUB</b>
. 1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
<b>Year</b>			

**Product 3** \_\_\_\_\_

<b>Project month</b>	<b>Price per unit of production (service), RUB.</b>	<b>Sales volume in quantitative terms for the month</b>	<b>Revenue from sales, RUB</b>
. 1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
<b>Year</b>			

**Product 4** \_\_\_\_\_

<b>Project month</b>	<b>Price per unit of production (service), RUB.</b>	<b>Sales volume in quantitative terms for the month</b>	<b>Revenue from sales, RUB</b>
. 1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
<b>Year</b>			



**Total costs**

<b>Name</b>	<b>Amount, rub.</b>	<b>Frequency of payment</b>
<b>Management</b>		
Communication services		
Travel expenses		
Office supplies		
Office space rental		
<b>Production</b>		
Space rental		
Transportation expenses		
Security alarm installation		
Utility bills		
Security		
Signboard		
<b>Marketing</b>		
Advertising expenses		

**Calculation of the cost of manufactured products (services)**

<b>Name costs</b>	<b>Expenses for a certain period, RUB.</b>
Materials, components	
Administrative costs	
Production costs	
Marketing costs	
Salary of administrative personnel	
Salary of production personnel	
Salary of marketing personnel	
Unified social tax	
Payments for insurance against injuries and occupational	
Depreciation	
Other costs	
Interest on loans	
<b>Total costs</b>	
<b>Sales volume in quantitative terms for a certain period</b>	
<b>Cost of product production</b>	

## 6. PERSONNEL PLAN

This section should contain the following information:

- ✓ administrative staff;

Position	Salary, RUB per month	Period

- ✓ production staff;

Position	Salary, RUB per month	Period

- ✓ marketing staff

Position	Salary, RUB per month	Period

- ✓ terms of payment and incentives;

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- ✓ working conditions;

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- ✓ structure and composition of divisions.

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- ✓ staff training;

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- ✓ expected changes in the personnel structure as the company develops

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You must specify the number of employees required and their qualification requirements, i.e. what specialists (profile, education, experience) and what salary you will need, how you are going to get these specialists (for permanent work or as part-timers), whether it is possible to use the services of specialized organizations.

It is necessary to specify the issues of remuneration and incentives for managers. It is mandatory to attach the organizational management scheme and staffing table of the enterprise to the business plan.

### **7. MARKETING PLAN**

The marketing plan should include answers to the following questions:

- product distribution scheme;
- pricing methods.
- advertising.
- methods of sales promotion;
- organization of after-sales customer service;
- forming public opinion about your company and products. In this section, you should specify the following points:
  - how you plan to sell your product (through your own stores or through wholesale trade organizations).
  - how you will determine the prices of your products and what level of return on investment you are going to implement, what opportunities you see for price reduction in the event of price competition in the market;
  - how you will organize advertising and approximately how much money you are going to allocate for this purpose.
  - how you will achieve constant growth in sales (for example, by expanding your sales area or finding new ways to attract customers);
  - how you will organize the service and how much money you will need for it.
  - how you will achieve a good reputation for your products and your company in the eyes of the public.

### **8. RISK ASSESSMENT AND INSURANCE**

In this section, you need to predict all types of risks that you may encounter, when they occur, and develop preventive measures.

Risk type	Expected negative consequences	Prevention measures


## 9. FINANCIAL PLAN

This section of the business plan should provide an opportunity to assess the project's ability to generate sufficient cash flow to service debt (or pay dividends when it comes to investments).

The need for financial resources, the intended sources and schemes of financing, the responsibility of borrowers and the guarantee system should be described in detail. Particular attention should be paid to describing the current and projected state of the surrounding economic environment. Hard-to-predict factors and their alternative values for various scenarios should be reflected.

A clear breakdown of project costs and the use of funds is required.

The terms and conditions of all other loans related to the project or already on the balance sheet should be described.

You must reflect (monthly, quarterly, by year):

- change in the exchange rate of the ruble against the dollar;
- list and tax rates.
- ruble inflation (different % is possible, depending on the object);
- formation of capital at the expense of own funds, loans, issue of shares, etc.;
- the procedure for paying loans, interest on them, etc.

Typically, the financial section of a business plan consists of three main documents:

- profit and loss statement (shows the operating activities of the enterprise by period) (the report form is given in *Appendix 1*);
- a cash promotion plan (Cash Flo) (the cash flow statement form is provided in *Appendix 2*);
- balance sheet (financial condition of the enterprise at a certain point in time) (the form of the balance sheet is given in *Appendix 3*).

If necessary, a schedule of loan repayment and interest payments can be provided; information on working capital indicating changes and initial assumptions during the loan term; and an estimated tax payment schedule.

In addition, it is recommended to include calculations of the main indicators of solvency and liquidity, as well as projected project performance indicators.

The forecast dates must match (at least) with the terms of the loan/investment requested for the project.

## Income statement

Title of Article					
1 .Gross Sales					
2. Losses					
3. Sales taxes					
4. Net sales (p. 1-p. 2-p. 3)					
5. Raw materials and supplies					
6. Components					
7.Piecework wages					
8. Other direct costs					
9.Total direct costs (total p. 5-p. 8)					
10. GROSS PROFIT (p. 4-p. 9)					
11. Property tax					
12. Administrative costs					
13.Production costs					
14. Marketing costs					
15. Salary of administrative personnel					
16. Salary of production personnel					
17. Salary of marketing personnel					
18. Total fixed costs (sum from 12 to 17)					
19. Depreciation					
20.Interest on loans					
21. Total calculation costs (p. 19+p. 20)					
22. Other income					
23. Other expenses					
24. PROFIT BEFORE TAX					
25. Total expenses charged to profit					
26. Income tax					
27. NET PROFIT					

## Cash flow statement

Title of Article				
1. Revenue from sales of products / services				
2. Direct production costs				
3. The cost of piecework wages				
4. Income from other activities				
5. Payments for other activities				
6. Total (fixed) costs				
7. Personnel costs				
8. Taxes				
9. Cashflow from operating activities (p. 1-p. 2-p. 3+p. 4-p. 5-p. 6-p. 7-p. 8)				
10. Acquisition costs of assets				
11. Other costs of the preparatory period				
12. Proceeds from sale of assets				
13. Cashflow from investment activities (p. 12-p. 10-p. 11)				
14. Equity				
15. Loans				
16. Loan repayments				
17. Interest payments on loans				
18. Bank deposits				
19. Income on bank deposits				
20. Dividend				
payments 21. Cashflow from financial activities (p. 14 + p. 15-p. 16-p. 17-p. 18 + p. 19-p. 20)				
22. Balance at the beginning of the period				
23. Balance at the end of the period (p. 9+p. 13 + p. 21 + p. 22)				

## Balance

Title of Article				
1. Funds on account				
2. Invoices to be received				
3. Inventory				
4. Prepaid expenses				
5. Securities				
6. Total current assets (amount from p. 1 to p. 5)				
7. Land				
8. Buildings and structures				
9. Equipment				
10. Other assets				
11. Work in progress (investment)				
12. TOTAL ASSET (p. 6 + p. 7 to p. 11)				
13. Deferred tax payments				
14. Invoices due				
15. Short-term loans				
16. Advances received				
17. Total short-term liabilities (p. 13 to p. 16)				
18. Long-term loans				
19. Share capital				
20. Retained earnings				
21. Total equity (p. 19 + p. 20)				
22. TOTAL LIABILITY (p. 17 + p. 18 + p. 21)				

Criteria for evaluating the control work:

Criteria	Evaluation Criteria			
	Excellent	Good	Satisfactory	Unsatisfactory
Justification of the relevance of the chosen research topic	Relevance is reasoned.	The relevance is not sufficiently justified.		The selected topic is not relevant, or the topic's relevance is not justified.
Structural and content integrity	In the process of presentation, the content of all elements of the established structure is revealed in their logical interrelation and argumentation.	The paper contains some statements and facts that go beyond the scope of the designated topic, which are too general or secondary in nature.	Structural and content integrity is often violated, and there are provisions that significantly do not correspond to the research topic.	A clear deviation from the stated topic, goal, and objectives. Most of the structural elements are missing, and there is no clear sequence of presentation.
Ability to make necessary calculations, substantiate conclusions and proposals, predict and evaluate the expected effect of their implementation	In the project part of the work, the student demonstrated the ability to make calculations, make practical calculations, understand their essence, evaluate the expected effect of implementing the proposed measures, and is also fluent in mathematical apparatus, methods of analysis and calculations.	The analysis or calculations were performed incorrectly, the choice of methods used was not justified, significant errors were made in the analysis or calculations, incorrect or outdated initial data were used, and their source is questionable.		Complete absence of the project part of the work: there are no calculations or the necessary analysis methods are not used.



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**Example of test tasks for the discipline  
"Business Planning"**

- 1. Reflects payments for purchased equipment and other expenses, as well as proceeds from the sale of assets that are not used in production:**
  - a) Operating cash flow
  - b) Financial cash flow
  - c) Business cash flow
  - d) Investment cash flow
  - e) There is no correct answer
- 2. Participate in the act of single production and directly depend on the quantity of products produced:**
  - a) total costs
  - b) administrative overhead costs
  - c) direct costs
  - d) general business overheads
  - e) product sales expenses
  - f) direct costs
  - g) investment costs
- 3. Static methods for evaluating the effectiveness of an investment project include:**
  - a) Payback Period (PP)
  - b) Net Present Value (NPV)
  - c) Return on Investment Index- (PI)
  - d) Internal Rate of Return (IRR)
  - e) Modified Internal Rate of Return (MIRR)
  - f) Discounted Payback Period (DPP)
  - g) Accounted Rate of Return (ARR)

Evaluation criteria:

- \* excellent – from 86% to 100% of correct answers (inclusive).
- \* good – 71 to 85% of correct answers (inclusive).
- \* satisfaction-from 60 to 70% of correct answers (inclusive).
- \* unsatisfactory– less than 60% of correct answers.

## **8.2. Assessment Tools Used for Intermediate Certification (in the form of credit with grade)**

The credit with grade is conducted orally by ticket.

### **Sample list of questions for the credit with grade**

1. Business plan as a plan for building your own business, a means of attracting investment, an element of the company's image, a control and management tool. Main functions of the business plan.
2. The company and its environment. Analysis of environmental factors.
3. Payment of taxes when applying the general system of taxation by an organization.
4. Payment of taxes when applying the general taxation system by an individual entrepreneur.
5. Procedure for applying the simplified taxation system.
6. Procedure for applying the patent taxation system.
7. Standard business plan structure. Content of the business plan.
8. Methodology for collecting initial information for developing a business plan.
9. Computer software products for developing business plans.
10. General market assessment. Market segmentation.
11. Price analysis. Competitive analysis. Pricing strategy.
12. Development of an advertising campaign strategy.
13. Characteristics of manufactured products (services rendered).
14. Variable and conditional fixed costs.
15. Production plan of the project. Production conditions. Need for investment. Fixed assets. Seasonality of demand, other factors of demand variability. Cost of production (services).
16. Project personnel. Organizational structure of the company. Staff selection.
17. Financial plan of the project. Need for investment. Sources of project financing. Own and borrowed funds. Profit and loss forecast.
18. Financial plan of the project. Need for investment. Sources of project financing. Own and borrowed funds. Cash flow statement. Plotting the repayment schedule for credit resources.
19. Financial plan of the project. Balance.
20. Qualitative analysis of project risks. Critical factors, consequences of their impact, and necessary actions.
21. Static methods for evaluating investment projects: payback period (PP).
22. Static methods for evaluating investment projects: average rate of return (ARR).
23. Discounted Payback Period (DPP).
24. Net present Value (NPV).
25. Profitability Index (PI).
26. Internal rate of return (IRR).

The second question in the ticket is a practical question on one of the sections of the business plan developed by the student (the section is defined in the ticket).

The third question in the ticket is the task of using static and dynamic methods for evaluating business plans for investment projects.

Evaluation criteria:

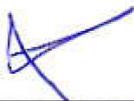
- an excellent grade is given to a student when the answers to all questions are correct and there are minor inaccuracies in the answer to no more than one question.

- a "good" rating is given if the answer to one question is incorrect or if there are minor inaccuracies in the answer to two questions

- a "satisfactory" rating is given when there are minor inaccuracies in the answers to all questions, or when the answer to one question is incorrect and there are minor inaccuracies in the answers to one or both of the remaining questions

- the rating "unsatisfactory" is given if the answer to two or three questions is incorrect.

**Developer:**



(signed)

Associate Professor

(current position)

D. V. Kolpakidi

(initials, surname)

The program is designed in accordance with the requirements of the Federal State Educational Standard for Higher Education in the direction of training 27.03.05 Innovatics, specialization "Management of Innovative and IT Projects and Products".

The program was reviewed at the meeting of the Department of Strategic and Financial Management on March 21, 2025. Protocol No. 9.



Head

of the department N. B. Grosheva

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