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"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

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Syllabus

Discipline Б1.Б.ДВ.05.02 Business Forecasting

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
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Chairperson



V.M. Maksimova

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

Department
Chair



N.B. Grosheva

Irkutsk 2025

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I. DISCIPLINE GOAL AND OBJECTIVES

The purpose of teaching the academic discipline "Business Forecasting" is to study the basic provisions of project forecasting of investments and investment decisions by students studying in the direction of training 27.03.05 Innovatics, as well as give practical skills in developing investment business projects and analyzing their effectiveness.

Tasks:

- study the investment forecasting process.
- get practical skills in developing investment business projects;
- learn how to make and justify specific management and investment decisions, taking into account investment risk factors;
- get acquainted with the basic principles of financial calculations and investment analysis of the project.

II. PLACE OF THE DISCIPLINE IN THE CPEP STRUCTURE

Academic discipline (module) Б1.В.ДБ.05.02 Business Forecasting refers to the variable part formed by participants in educational relations.

To study this academic discipline (module), you need knowledge, skills and abilities formed by the previous disciplines: "Project Management", "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 Forecasting" 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_{UC1.2} Skilled in developing business plans</p> | <p><i>Be able to:</i> form a business idea for a project, develop a business plan for an investment project; analyze the main financial documents that reflect results of project activities; calculate the tax burden on the project and the amount of tax payments, investment performance indicators that reflect the results of project activities.</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_{UC2.1} Knows budgeting theory</p> | <p><i>Know:</i> basic terms and concepts in the field of investment and investment design; the structure of the main financial documents reflecting the results of project activities.</p> |

| | | |
|---|---|---|
| <p style="text-align: center;">UC-2 Is able to manage the budget of a series of IT products and innovative products</p> | <p style="text-align: center;">CAI^{UC2.3} 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 an investment project; basic skills applications of software products for project management directly in the development of business plans for investment projects.</p> |
|---|---|---|

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) | Advice TO | | | |
| 1. | the Concept and essence of investment forecasting | 5 | 4 | | | 7 | Control work, abstract, test, questions for colloquiums, interviews, credit with grade | |
| 2. | the Concept and essence of the investment project | 5 | 4 | | | 7 | Control work, abstract, test, questions for colloquiums, interviews, credit with grade | |
| 3. | the Structure of the business plan of the investment project | 5 | 2 | | | 7 | Control work, abstract, test, questions for colloquiums, interviews, credit with grade | |
| 4. | Development of the investment project "analysis of the market" and "marketing Plan" | 5 | 2 | 4 | | 7 | Control work, abstract, test, questions for colloquiums, interviews, credit with grade | |
| 5. | the Development | 5 | 2 | 4 | | 7 | 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) | Advice TO | | | |
| | section of the investment project "Production schedule" | | | | | | abstract, test, questions for colloquiums, interviews, credit with grade | |
| 6. | the Development section of the investment project "plan for the staff" | 5 | 2 | 4 | 0/1 | 7 | Control work, abstract, test, questions for colloquiums, interviews, credit with grade | |
| 7. | the Development section of the investment project "Financial plan" | 5 | 2 | 4 | 0/1 | 7 | Control work, abstract, test, questions for colloquiums, interviews, credit with grade | |
| 8. | the Development section of the investment project "Analysis of project risks" | 5 | 2 | 4 | 0/1 | 7 | Control work, abstract, test, questions for colloquiums, interviews, credit with grade | |
| 9. | the Development section of the investment project "Analysis of the sensitivity of the project" | 5 | 4 | 4 | 0/1 | 7 | Control work, abstract, test, questions for colloquiums, interviews, credit with grade | |
| 10. | the Development section of the | 5 | 2 | 2 | 0/1 | 7 | Control work, abstract, | |

| № | 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) | Advice TO | | | |
| | investment project "breakeven Analysis" project | | | | | | test, questions for colloquiums, interviews, credit with grade | |
| 11. | the Development section of the investment project "Monte-Carlo" | 5 | 2 | 2 | 0/1 | 7 | Control work, abstract, test, questions for colloquiums, interviews, credit with grade | |
| 12. | the Basic principles of evaluation of the effectiveness and financial feasibility of investment projects | 5 | 2 | 2 | 1/1 | 7 | Control work, abstract, test, questions for colloquiums, interviews, credit with grade | |
| 13. | the economic efficiency of the investment project | 5 | 2 | 4 | 1/1 | 9 | Control work, abstract, test, questions for colloquiums, interviews, credit with grade | |
| 14. | Typical mistakes occurs when the development of investment projects | 5 | 2 | | | 9 | Control work, abstract, test, questions for colloquiums, interviews, credit with grade | |
| Total hours 180 | | | 34 | 34 | 2/8 | 102 | Credit a score | |

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. | The concept and essence of investment forecasting | Work with the recommended literature, preparation of reports, messages | 1 | 7 | Control work, abstract, test, questions for colloquiums, interviews, credit with grade | 2 |
| 2. | the Concept and essence of the investment project | Work with the recommended literature, preparation of reports, messages | 2 | 7 | Control work, abstract, test, questions for colloquiums, interviews, credit with grade | 1 |
| 3. | the Structure of the business plan of the investment project | Working with recommended literature preparation of reports, messages | 3 | 7 | Control work, abstract, test, questions for colloquiums, interviews, credit with grade | 1 |
| 4. | Development of the investment project "analysis of the market" and "marketing Plan" | Work with recommended literature, preparation of reports, messages, development of sections of the business project | 4 | 7 | Control work, abstract, test, questions for colloquiums, interviews, credit with grade | 2 |
| 5. | Development of the section of the investment project "Production Plan" | Work with recommended literature, preparation of reports, messages, development of sections of the business project | 5 | 7 | Control work, abstract, test, questions for colloquiums, interviews, credit with grade | 3,4 |
| 6. | Development of the section of the investment project "Personnel plan" | Work with recommended literature, preparation of reports, messages, development of sections of the business project | 6 | 7 | Control work, abstract, test, questions for colloquiums, interviews, credit with grade | 1 |

| № | 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) | | |
| 7. | Development of the section of the investment project "Financial Plan" | Working with recommended literature, preparing reports, messages, developing sections of the business project | 7 | 7 | Control work, abstract, test, questions for colloquiums, interviews, credit with grade | 2 |
| 8. | Development of the investment project section "Project risk analysis" | Work with recommended literature, preparation of reports, messages, development of sections of the business project | 8 | 7 | Control work, abstract, test, questions for colloquiums, interviews, credit with grade | 3,4 |
| 9. | Development of the section of the investment project "Project sensitivity analysis" | Work with recommended literature, preparation of reports, reports, development of sections of the business project | 9 | 7 | Control work, abstract, test, questions for colloquiums, interviews, credit with grade | 3,4 |
| 10. | Development of the investment project section "Project break-even analysis" | Work with recommended literature, preparation of reports, messages, development of sections of the business project | 10-11 | 7 | Control work, abstract, test, questions for colloquiums, interviews, credit with grade | 1 |
| 11. | Development of the section of the investment project "Monte Carlo Method" | Work with recommended literature, preparation of reports, messages, development of sections of the business project | 12-13 | 7 | Control work, abstract, test, questions for colloquiums, interviews, credit with grade | 1 |
| 12. | Basic principles for evaluating the effectiveness and financial feasibility of investment projects | Working with recommended literature, preparing reports, messages | 14 | 7 | Control work, abstract, test, questions for colloquiums, interviews, credit with grade | 2,5 |

| № | 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) | | |
| 13. | Assessment of the economic efficiency of an investment project | Work with recommended literature, preparation of reports, messages | 15-16 | 9 | Control work, abstract, test, questions for colloquiums, interviews, credit with grade | 1 |
| 14. | Typical mistakes that occur when developing investment business | Work with recommended literature, preparation of reports, messages | 17-18 | 9 | Control work, abstract, test, questions for colloquiums, interviews, credit with grade | 2 |
| Total complexity of independent work in the discipline (h) | | | | 102 | | |

4.3. Learning Content of

Section 1. The concept and essence of investment forecasting

Topic 1. The concept and essence of investment and investment forecasting

The concept and essence of investment. Classification of investments.

Control questions

1. The concept of investment.
2. Classification of investments.

Topic 2. The concept and essence of an investment project

The concept and essence of an investment project. Life cycle of an investment project.

Control questions

1. The essence of the investment project.
2. Classification of investment projects.
3. Life cycle of an investment project.

Section 2. Managing the development of an investment business project

Topic 3. Structure of the investment project business plan

Standard structure of the investment project business plan. 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 business plan of an investment project.
3. Describe the process of collecting source data for developing a business project.

Topic 4. Development of sections of the investment project "Sales market analysis" and "Marketing plan"

Practical development of the sections of the investment project "Sales market analysis" and "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.
6. Perform market segmentation based on one of the following criteria. Get the data from your teacher.
7. Plan your company's advertising campaign. Get the source materials from your teacher.

Topic 5. Development of the section of the investment project "Production plan"

Practical development of the section of the investment project "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 6. Development of the section of the investment project "Personnel Plan"

Practical development of the HR plan. 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?

Topic 7. Development of the section of the investment project "Financial Plan"

Practical development of the section of the investment project "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. Financial coefficients of the project.

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.
4. List and describe the known liquidity ratios.
5. List and describe the profitability coefficients that you know about.
6. List and describe the solvency coefficients that you know about.
7. Analyze the financial ratios for a specific investment project.

Topic 8. Development of the investment project section "Project risk analysis"

Development of the investment project section "Project risk analysis". Development of risk response measures.

Control questions

1. What methods of qualitative risk analysis do you know?
2. What is the risk identification table?
3. At what stages of project implementation is risk analysis performed?

Topic 9. Development of the investment project section "Project sensitivity analysis"

Practical development of the investment project section "Project sensitivity analysis".

Control questions

1. What methods of quantitative risk analysis do you know?
2. What is the project sensitivity analysis?
3. What factors that affect the progress of a project are usually consistently varied during the sensitivity analysis?

Topic 10. Development of the investment project section "Project break-even analysis"

Calculating the break-even point. The project's financial strength margin.

Control questions

1. What methods of quantitative risk analysis do you know?
2. What is the critical production volume?
3. What is the financial safety margin of a project?

Topic 11. Development of the section of the investment project "Monte Carlo Method"

Practical development of the section of the investment project "Monte Carlo Method".

Determining the degree of impact of random factors on project performance indicators.

Control questions

1. What methods of quantitative risk analysis do you know?
2. What is the Monte Carlo method?
3. What is the project sustainability ratio?

Section 3. Evaluating the effectiveness of an investment project

Topic 12. Basic principles for evaluating the effectiveness and financial feasibility of 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. Evaluation of the economic efficiency of an investment project

Static and dynamic methods for evaluating an investment project. Static methods (Payback Period (PP), Average Rate of Return (ARR)). The concept and essence of discounting. Calculation and justification of the risk-adjusted discount rate. Methods for calculating the discount rate. Dynamic methods for evaluating an investment project (Discounted Payback Period (DPP), Net Present Value (NPV), Profitability Index (PI), Internal Rate of Return (IRR)). Making investment decisions at risk.

Control questions

1. What is the discount rate? Give a definition and write its formula.
2. How do I choose the discount rate?

3. Basic static methods for evaluating an investment project.
4. Discounted Payback Period (DPP).
5. Net Present Value (NPV).
6. Profitability Index (PI).
7. Internal Rate of Return (IRR).
8. Analyze the investment performance indicators for a specific investment project.

Topic 14. Typical mistakes that occur when developing investment business projects

Causes of errors in the process of developing business projects: incorrect collection of source data and calculations, shallow analysis of source data, unjustified forecast of income and expenses, incorrect calculation of the tax burden, failure to take into account inflationary processes, low level of marketing research, lack of alternative solutions, weak analysis of project risks.

Control questions

1. Tell us about common mistakes that occur when developing business plans for investment projects.

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 | 4 | Development of the sections of the investment project "Sales market analysis" and "Marketing plan" | 4 | Control work, abstract, test, questions for colloquiums, interviews, credit with grade | UC-1 (CAI _{UC1.2}) UC-2 (CAI _{UC2.1}) UC-2 (CAI _{UC2.3}) |
| 2 | 5 | Development of the section of the investment project "Production plan" | 4 | Control work, abstract, test, questions for colloquiums, interviews, credit with grade | UC-1 (CAI _{UC1.2}) UC-2 (CAI _{UC2.1}) UC-2 (CAI _{UC2.3}) |
| 3 | 6 | Development of the section of the investment project "HR Plan" | 4 | Control work, abstract, test, questions for colloquiums, interviews, credit with grade | UC-1 (CAI _{UC1.2}) UC-2 (CAI _{UC2.1}) UC-2 (CAI _{UC2.3}) |
| 4 | 7 | Development of the section of the investment project "Financial Plan" | 4 | Control work, abstract, test, questions for colloquiums, interviews, credit with grade | UC-1 (CAI _{UC1.2}) UC-2 (CAI _{UC2.1}) UC-2 (CAI _{UC2.3}) |

| № | № a section and topic of the discipline (module) | Name of seminars, practical and laboratory works | Load (hour) | Assessment Tools | Formed competencies (indicators) |
|---|--|--|-------------|--|--|
| 5 | 8 | Development of the section of the investment project "Project risk analysis" | 4 | Control work, abstract, test, questions for colloquiums, interviews, credit with grade | UC-1 (CAI _{UC1.2}) UC-2 (CAI _{UC2.1}) UC-2 (CAI _{UC2.3}) |
| 6 | 9 | Development of the investment project section "Project sensitivity analysis" | 4 | Control work, abstract, test, questions for colloquiums, interviews, credit with grade | UC-1 (CAI _{UC1.2}) UC-2 (CAI _{UC2.1}) UC-2 (CAI _{UC2.3}) |
| 7 | 10 | Development of the investment project section "Project break-even analysis" | 2 | Control work, abstract, test, questions for colloquiums, interviews, credit with grade | UC-1 (CAI _{UC1.2}) UC-2 (CAI _{UC2.1}) UC-2 (CAI _{UC2.3}) |
| 8 | 11 | Development of the section of the investment project "Monte Carlo Method" | 2 | Control work, abstract, test, questions for colloquiums, interviews, credit with grade | UC-1 (CAI _{UC1.2}) UC-2 (CAI _{UC2.1}) UC-2 (CAI _{UC2.3}) |
| 8 | 12 | Basic principles for evaluating the effectiveness and financial feasibility of investment projects | 2 | Control work, abstract, test, questions for colloquiums, interviews, credit with grade | UC-1 (CAI _{UC1.2}) UC-2 (CAI _{UC2.1}) UC-2 (CAI _{UC2.3}) |
| 9 | 13 | Evaluation of the economic efficiency of an investment project | 4 | Control work, abstract, test, questions for colloquiums, interviews, credit with grade | UC-1 (CAI _{UC1.2}) UC-2 (CAI _{UC2.1}) UC-2 (CAI _{UC2.3}) |

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

| № | Topic | Task | Formed competencies | CAI |
|----|--|--|---------------------|--|
| 1. | The concept and essence of investment and investment forecasting | Consolidation of the lecture material on the topic "The concept and essence of investment and investment forecasting" | UC-1 UC-2 | CAI _{UC1.2} CAI _{UC2.1} CAI _{UC2.3} |
| 2. | The concept and essence of an investment project | Consolidation of the lecture material on the topic "The concept and essence of an investment project" | UC-1 UC-2 | CAI _{UC1.2} CAI _{UC2.1} CAI _{UC2.3} |
| 3. | Structure of the investment project business plan | Collection of initial data for the development of the business project | UC-1 UC-2 | CAI _{UC1.2} CAI _{UC2.1} CAI _{UC2.3} |
| 4 | Development of the sections of the investment project "Sales market analysis" and "Marketing plan" | Collection of initial data for the development of the business project | UC-1 UC-2 | CAI _{UC1.2} CAI _{UC2.1} CAI _{UC2.3} |
| 5 | Development of the section of the investment project "Production Plan" | Collection of initial data for the development of the business project | UC-1 UC-2 | CAI _{UC1.2} CAI _{UC2.1} CAI _{UC2.3} |
| 6 | Development of the section of the investment project "Personnel Plan" | Collection of initial data for the development of the business project | UC-1 UC-2 | CAI _{UC1.2} CAI _{UC2.1} CAI _{UC2.3} |
| 7 | Development of the section of the investment project "Financial Plan" | Collection of initial data for the development of the business project | UC-1 UC-2 | CAI _{UC1.2} CAI _{UC2.1} CAI _{UC2.3} |
| 8 | Development of the investment project section "Project risk analysis" | Collection of initial data for the development of the business project | UC-1 UC-2 | CAI _{UC1.2} CAI _{UC2.1} CAI _{UC2.3} |
| 9 | Development of the investment project section "Project sensitivity analysis" | Collection of initial data for the development of the business project | UC-1 UC-2 | CAI _{UC1.2} CAI _{UC2.1} CAI _{UC2.3} |
| 10 | Development of the investment project section "Project break-even analysis" | Collection of initial data for the development of the business project | UC-1 UC-2 | CAI _{UC1.2} CAI _{UC2.1} CAI _{UC2.3} |
| 11 | Development of the section of the investment project "Monte Carlo Method" | Collection of initial data for the development of a business project | UC-1 UC-2 | CAI _{UC1.2} CAI _{UC2.1} CAI _{UC2.3} |
| 12 | Basic principles for evaluating the effectiveness and financial feasibility of investment projects | Consolidation of lecture material on the topic "Basic principles for evaluating the effectiveness and financial feasibility of business plans for investment projects" | UC-1 UC-2 | CAI _{UC1.2} CAI _{UC2.1} CAI _{UC2.3} |

| № | Topic | Task | Formed competencies | CAI |
|----|---|---|---------------------|--|
| 13 | Evaluation of the economic efficiency of an investment project | Consolidation of material on the topic "Evaluation of the economic efficiency of business plans for investment projects" | UC-1 UC-2 | CAI _{UC1.2} CAI _{UC2.1} CAI _{UC2.3} |
| 14 | Typical mistakes that occur when developing investment business plans- projects | Consolidation of the lecture material on the topic "Typical mistakes that occur during the development of investment business projects" | UC-1 UC-2 | CAI _{UC1.2} CAI _{UC2.1} CAI _{UC2.3} |

4.4. Guidelines for Organizing Students' Self-Study

Successful acquisition of knowledge in business forecasting requires constant and painstaking independent work of students at lectures, seminars, in preparation for milestone tests 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 forecasting, 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:

- Life cycle of an investment project.
- 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.
- Project sensitivity analysis.
- Project break-even analysis.
- 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 project.
- 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, during which the level of theoretical knowledge in the field of business forecasting is assessed, as well as 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), making sound management and investment decisions, taking into account investment risk factors, financial calculations, and investment analysis of the project.

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

a) Main literature

1. Business statistics: textbook and practical course for universities / I. I. Eliseeva [et al.]; edited by I. I. Eliseeva. - 2nd ed., reprint. and add-ons. - Moscow: Yurayt PublishingHouse, 2022. - 444 p — - (Higher education). — ISBN 978-5-534-14822-0. - Text : electronic // Educational platform Yurayt [website]. — URL: <https://urait.ru/bcode/490172>
2. Lopareva A.M. Business planning: a textbook for universities - 3rd ed., reprint. and add-ons. - Moscow: Yurayt PublishingHouse, 2022. - 273 p. - (Higher education). — ISBN 978-5-534-13541-1. - Text : electronic // Educational platform Yurayt [website]. — URL: <https://urait.ru/bcode/495509>
3. Nevskaya N. A. Macroeconomic planning and forecasting in 2 parts. Part 1. - 2nd ed. - Moscow: Yurayt PublishingHouse, 2022. - 310 p. - (Higher education). — ISBN 978-5-534-02360-2. - Text : electronic // Educational platform Yurayt [website]. — URL: <https://urait.ru/bcode/492324>
4. Nevskaya N. A. Macroeconomic planning and forecasting in 2 parts. Part 2. - 2nd ed. - Moscow: Yurayt PublishingHouse, 2022. - 236 p. - (Higher education). — ISBN 978-5-534-02362-6. - Text : electronic // Educational platform Yurayt [website]. — URL: <https://urait.ru/bcode/492325>
5. Project management: textbook and practice for universities / A. I. Balashov, E. M., Rogova, M. V. Tikhonova, E. A. Tkachenko ; under the general editorship of E. M. Rogova. - Moscow: Yurayt PublishingHouse, 2022. - 383 p. - (Higher education). — ISBN 978-5-534-00436-6. - Text : electronic // Educational platform Yurayt [website]. — URL: <https://urait.ru/bcode/468486>

We also recommend it:

1. 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)
2. 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].
3. 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>
4. 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.
5. 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.
6. 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 | 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: | 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 |

| | | |
|--|---|--|
| | <p>1. PC HP Elite 8300 SFF i5 3470/4Gb/1Tb/DVDRV/ kb/m/DOS/Solenoid Lock and Hood Sensor (RUS)</p> <p>2. Monitor Viewsonic TFT 20" VA2014WM glossy-black 5ms 20 00:1 250cd M/M</p> <p>3. The projector Epson EB-1830 projector</p> <p>4. Speakers Active speakers Genius SP-S110 black</p> <p>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 working program of the discipline</p> | <p>Windows operating systems under OEM pre-installation license programs, Academic cooperation programs with Microsoft DreamSpark Premium Electronic Software Delivery. - agreement with SoftLine Trade CJSC Tr000031723 dated 05.08.2015</p> <p>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 with SoftLine Trade CJSC 13982 / MOS2957 dated 22.01.2016</p> <p>Archivers WinRAR: 3. x: Standard License-for legal entities 100-199 licenses-agreement with SoftLine Trade CJSC No. 15422 / IRK11 dated 05.02.2010</p> <p>Network client part Rights to computer programs Windows Server 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-Right to use computer programs Traffic Inspector GOLD preferential-contract with SoftLine Trade CJSC Tr044356 from 27.08.2013</p> <p>Right to use computer programs Extension of Traffic Inspector GOLD Special for 1 year-contract with SoftLine Trade CJSC Tr000112196 from 29.09.2016</p> |
| <p>Training room for conducting seminar-type classes</p> | <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> <p>1. PC HP Elite 8300 SFF i5 3470/4Gb/1Tb/DVDRV/ kb/m/DOS/Solenoid Lock and Hood Sensor (RUS)</p> <p>2. Monitor Viewsonic TFT 20" VA2014WM glossy-black 5ms 20 00:1 250cd M/M</p> <p>3. The projector Epson EB-1830 projector</p> <p>4. Speakers Active speakers Genius SP-S110 black</p> <p>5. Video Signal Splitter Aten VS92A 2 - port VGA Video Signal Splitter</p> | <p>BASIC SOFTWARE INSTALLATION KIT IIO: Office 2007 Russian OpenLicensePack NoLevel AcademicEdition-agreement with 3AO "SoftLine Trade CJSC Tr026664 dated 17.05.2007</p> <p>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</p> <p>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</p> <p>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</p> <p>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</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> |

| | | |
|---|--|---|
| <p>Audience for group and individual consultations, the current control and interim certification</p> | <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 2. Monitor LCD display 17.0 "ViewSonic" VA703m "1280x1024, 8mc, TCO" 03, Silver-Black (D-Sub, MM) 3. Printer Multifunction device Hewlett-Packard LaserJet 3055 All-in-One one piece.</p> | <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 with SoftLine Trade CJSC 13512/MOS2957 from 29.10.2015 Firewall, Proxy functionality-The right to use computer programs Traffic Inspector GOLD preferential-contract with CJSC "SoftLine Trade" Tr044356 from 27.08.2013 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> |
| <p>The room for independent work of students</p> | <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: 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> |

| | | |
|--|--|--|
| | / 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&500 sheet feeder, JetDirect 615n prn svr 4. Printer HP LaserJet 5100th, A3 22ppm, 32 MB, 250&500 sheet feeder, JetDirect 615n prn svr | migration with the additional purchase(LBW-BC-12M-120:119-C4) – a 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 Akademic 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 |
|--|--|--|

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 /IRK11 of 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 ElliteDesk 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 investment business projects, making sound management and investment decisions taking into account investment risk factors, conducting financial calculations and investment analysis of the project.

In the course of studying the course "Business Forecasting", 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 Forecasting". 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. Project sensitivity analysis.

11. Project break-even analysis.

12. 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, during which the level of theoretical knowledge in the field of business forecasting is assessed, as well as 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), making sound management and investment decisions, taking into account investment risk factors, financial calculations, and investment analysis of the project.

Naming of topics of classes using active forms of learning

| № | Topic | Type | Form / Methods of interactive learning | Number of hours |
|----|--|-------|---|-----------------|
| 1. | Concept and essence of investment and investment forecasting | L | Problematic presentation of educational information at lectures, lectures-presentations, discussion of problematic issues. | 4 |
| 2. | The concept and essence of an investment project | L | Problematic presentation of educational information at lectures, lectures-presentations, discussion of problematic issues. | 4 |
| 3. | Structure of the investment project business plan | L | Problematic presentation of educational information in lectures, lectures-presentations, discussion of problematic issues. | 2 |
| 4. | Development of sections of the investment project "Sales market analysis" and "Marketing plan" | L, Pr | Problematic presentation of educational information at lectures and seminars, lectures-presentations, discussion of problematic issues. Work in specialized software. | 6 |
| 5. | Development of the section of the investment project "Production plan" | L, Pr | Problematic presentation of educational information at lectures and seminars, lectures-presentations, discussion of problematic issues. Work in specialized software. | 6 |
| 6. | Development of the section of the investment project "Personnel plan" | L, Pr | Problematic presentation of educational information at lectures and seminars, lectures-presentations, discussion of problematic issues. Work in specialized software. | 6 |
| 7. | Development of the section of the investment project "Financial plan" | L, Pr | Problematic presentation of educational information at lectures and seminars, lectures-presentations, discussion of problematic issues. Work in specialized software. | 6 |

| № | Topic | Type | Form / Methods of interactive learning | Number of hours |
|-------------|--|-------|---|-----------------|
| 8. | Development of the investment project section "Project risk analysis" | L, Pr | Problematic presentation of educational information at lectures and seminars, lectures-presentations, discussion of problematic issues. Work in specialized software. | 6 |
| 9. | Development of the investment project section "Project sensitivity analysis" | L, Pr | Problematic presentation of educational information at lectures and seminars, lectures-presentations, discussion of problematic issues. Work in specialized software. | 8 |
| 10. | Development of the investment project section "Project break-even analysis" | L, Pr | Problematic presentation of educational information at lectures and seminars, lectures-presentations, discussion of problematic issues. Work in specialized software. | 4 |
| 11. | Development of the section of the investment project "Monte Carlo Method" | L, Pr | Problematic presentation of educational information at lectures and seminars, lectures-presentations, discussion of problematic issues. Work in specialized software. | 4 |
| 12. | Basic principles for evaluating the effectiveness and financial feasibility of investment projects | L, Pr | Problematic presentation of educational information at lectures, lectures-presentations, discussion of problematic issues. | 4 |
| 13. | Evaluation of the economic efficiency of the investment project | L, Pr | Problematic presentation of educational information at lectures and seminars, lectures-presentations, discussion of problematic issues. Work in specialized software. | 6 |
| 14. | Typical mistakes that occur during the development of investment business projects | L | Problematic presentation of educational information in lectures, lectures-presentations, discussion of problematic issues. | 2 |
| 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"> 1. Concept and essence of investments and investment forecasting 2. Concept and essence of an investment project 3. Structure of an investment project business plan 4. Development of sections of an investment project "Sales market analysis" and "Marketing Plan" 5. Development of the "Production Plan" section of the investment project | UC-1 (CAI _{UC1.2}) UC-2 (CAI _{UC2.1}) UC-2 (CAI _{UC2.3}) |
| 2. | Essay topics (essays, reports, messages) | <ol style="list-style-type: none"> 6. Development of the HR Plan section of the investment project 7. Development of the section of the investment project "Financial Plan" 8. Development of the investment project section "Project risk analysis" 9. Development of the investment project section "Project sensitivity analysis" | |
| 3. | Task for completing a control work (in the form of a project) | <ol style="list-style-type: none"> 10. Development of the investment project section "Project break-even analysis" 11. Development of the section of the investment project "Monte Carlo Method" 12. Basic principles for evaluating the effectiveness and financial feasibility of investment projects 13. Evaluation of the economic efficiency of an investment project | |
| 4. | Test | <ol style="list-style-type: none"> 14. Typical errors that occur when developing investment business projects | |



**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)

**Questions for colloquiums, interviews in the discipline
"Business Forecasting"»**

Section 1. The concept and essence of investment forecasting

Topic 1. The concept and essence of investment and investment forecasting

The concept and essence of investment. Classification of investments.

Control questions

1. The concept of investment.
2. Classification of investments.

Topic 2. The concept and essence of an investment project

The concept and essence of an investment project. Life cycle of an investment project.

Control questions

1. The essence of the investment project.
2. Classification of investment projects.
3. Life cycle of an investment project.

Section 2. Managing the development of an investment business project

Topic 3. Structure of the investment project business plan

Standard structure of the investment project business plan. 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 business plan of an investment project.
3. Describe the process of collecting source data for developing a business project.

Topic 4. Development of sections of the investment project "Sales market analysis" and "Marketing plan"

Practical development of the sections of the investment project "Sales market analysis" and "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.
6. Perform market segmentation based on one of the following criteria. Get the data from your teacher.
7. Plan your company's advertising campaign. Get the source materials from your teacher.

Topic 5. Development of the section of the investment project "Production plan"

Practical development of the section of the investment project "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 6. Development of the section of the investment project "Personnel Plan"

Practical development of the HR plan. 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?

Topic 7. Development of the section of the investment project "Financial Plan"

Practical development of the section of the investment project "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. Financial coefficients of the project.

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.
4. List and describe the known liquidity ratios.
5. List and describe the profitability coefficients that you know about.
6. List and describe the solvency coefficients that you know about.
7. Analyze the financial ratios for a specific investment project.

Topic 8. Development of the investment project section "Project risk analysis"

Development of the investment project section "Project risk analysis". Development of risk response measures.

Control questions

1. What methods of qualitative risk analysis do you know?
2. What is the risk identification table?
3. At what stages of project implementation is risk analysis performed?

Topic 9. Development of the investment project section "Project sensitivity analysis"

Practical development of the investment project section "Project sensitivity analysis".

Control questions

1. What methods of quantitative risk analysis do you know?
2. What is the project sensitivity analysis?
3. What factors that affect the progress of a project are usually consistently varied during the sensitivity analysis?

Topic 10. Development of the investment project section "Project break-even analysis"

Calculating the break-even point. The project's financial strength margin.

Control questions

1. What methods of quantitative risk analysis do you know?
2. What is the critical production volume?
3. What is the financial safety margin of a project?

Topic 11. Development of the section of the investment project "Monte Carlo Method"

Practical development of the section of the investment project "Monte Carlo Method". Determining the degree of impact of random factors on project performance indicators.

Control questions

1. What methods of quantitative risk analysis do you know?
2. What is the Monte Carlo method?
3. What is the project sustainability ratio?

Section 3. Evaluating the effectiveness of an investment project

Topic 12. Basic principles for evaluating the effectiveness and financial feasibility of 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. Evaluation of the economic efficiency of an investment project

Static and dynamic methods for evaluating an investment project. Static methods (Payback Period (PP), Average Rate of Return (ARR)). The concept and essence of discounting. Calculation and justification of the risk-adjusted discount rate. Methods for calculating the discount rate. Dynamic methods for evaluating an investment project (Discounted Payback Period (DPP), Net Present Value (NPV), Profitability Index (PI), Internal Rate of Return (IRR)). Making investment decisions at risk.

Control questions

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

Topic 14. Typical mistakes that occur when developing investment business projects

Causes of errors in the process of developing business projects: incorrect collection of source data and calculations, shallow analysis of source data, unjustified forecast of income and expenses, incorrect calculation of the tax burden, failure to take into account inflationary processes, low level of marketing research, lack of alternative solutions, weak analysis of project risks.

Control questions

1. Tell us about common mistakes that occur when developing business plans for investment projects.

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.



**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)**

**Topics of essays (essays, reports, reports) on the discipline
"Business Forecasting "**

1. The concept and essence of investment. Classification of investments.
2. The concept and essence of an investment project. Classification of investment projects.
3. Life cycle of an investment project.
4. Standard business plan structure. Content of the business plan.
5. Methodology for collecting initial information for developing a business plan.
6. Computer software products for developing business plans.
7. General market assessment. Market segmentation.
8. Price analysis. Competitive analysis. Pricing strategy.
9. Production plan of the project. 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).
10. Project personnel. Organizational structure of the company. Staff selection.
11. Financial plan of the project. Need for investment. Sources of project financing. Own and borrowed funds. Profit and loss forecast.
12. 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.
13. Financial plan of the project. Balance.
14. Financial viability of the project. Financial indicators of the project (liquidity, profitability, and solvency ratios).
15. Qualitative analysis of project risks. Critical factors, consequences of their impact, and necessary actions.
16. Project sensitivity analysis.
17. Project break-even analysis.
18. Discount method. The real value of money over time. Selecting the discount rate.
19. Static methods for evaluating investment projects.
20. Discounted Payback Period (DPP).
21. Net Present Value (NPV).

22. Profitability Index (PI).
23. Internal Rate of Return (IRR).
24. Common mistakes that occur when developing 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 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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**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 Forecasting"**

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

Price analysis

Main consumers of products (services), their characteristics

5. PRODUCTION PLAN

This section should describe the material and technical resources, the need for equipment, production areas, raw materials, and materials. It is necessary to reflect the areas where production is organized: own or leased (attach relevant agreements, protocols of intent; if necessary, attach agreements on the lease or allotment of a land plot, environmental friendliness of the project, permission from the Ministry of Health, Fire Inspection, safety inspection, sanitary services, etc.).

Task

Please answer the following questions regarding the organization of the production process:

The need for equipment, where it is planned to purchase it, under what conditions, and in what time frame

| Type of equipment | Supplier | Cost per unit, RUB. | Number of units | Equipment cost-total, rub. |
|-------------------|----------|---------------------|-----------------|----------------------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

Sales plan for products (services) in the following form for each product

Product 1 _____

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

Product 2 _____

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

Product 3 _____

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

Product 4 _____

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

Product 5 _____

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

Direct project costs

| Product name | Cost of a unit of raw materials, materials, etc., RUB | Number of units of raw materials, materials, etc. required for the production of a unit of production | Cost of raw materials, materials, etc. for the production of a unit of product |
|---------------------|--|--|---|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

Total costs

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

Calculation of the cost of manufactured products (services)

| Name costs | Expenses for a certain period, RUB. |
|--|-------------------------------------|
| 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 | |
| Total costs | |
| Sales volume in quantitative terms for a certain period | |
| Cost of product production | |

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;

- ✓ working conditions;

- ✓ structure and composition of divisions.

- ✓ staff training;

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

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 flow statement (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 Forecasting"**

1. *In dynamic methods for evaluating the effectiveness of an investment project, the discount rate is used*
 - a) applies
 - б) not applicable
 - в) it is used, but not in all cases
2. *Discounting is*
 - a) bringing future cash flows to a certain point
 - б) exclusion of the value of inflation from cash flows
3. *The risk is*
 - a) The probability that an unfavorable event will occur
 - б) Danger, insecurity from loss or damage
 - в) Probability (threat) of the enterprise losing part of its resources, losing revenue, or incurring additional costs as a result of the project implementation
 - a) accounting for the refinancing rate when calculating future cash flows

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. The concept and essence of investment. Classification of investments.
2. The concept and essence of an investment project. Classification of investment projects.
3. Life cycle of an investment project.
4. Standard business plan structure. Content of the business plan.
5. Methodology for collecting initial information for developing a business plan.
6. Computer software products for developing business plans.
7. General market assessment. Market segmentation.
8. Price analysis. Competitive analysis. Pricing strategy.
9. Production plan of the project. 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).
10. Project personnel. Organizational structure of the company. Staff selection.
11. Financial plan of the project. Need for investment. Sources of project financing. Own and borrowed funds. Profit and loss forecast.
12. 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.
13. Financial plan of the project. Balance.
14. Financial viability of the project. Financial indicators of the project (liquidity, profitability, and solvency ratios).
15. Qualitative analysis of project risks. Critical factors, consequences of their impact, and necessary actions.
16. Project sensitivity analysis.
17. Project break-even analysis.
18. Discount method. The real value of money over time. Selecting the discount rate.
19. Static methods for evaluating investment projects.
20. Discounted Payback Period (DPP).
21. Net Present Value (NPV).
22. Profitability Index (PI).
23. Internal Rate of Return (IRR).
24. Common mistakes that occur when developing business plans for investment projects.

The second question in the ticket is a practical question on one of the sections of the investment project 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 investment projects.

Evaluation criteria:

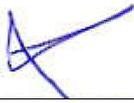
- an excellent grade is given to a student when the answers to all questions are correct and there are minor inaccuracies in the answer to no more than one question.
- a "good" rating is given if the answer to one question is incorrect or if there are minor

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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