

# SYLLABUS

## Business Planning course

**2018/2019. AUTUMN**

Course leader:	Bálint Almási	
Lecturer:	Bálint Almási	
Department:	Accounting Department	
Availability:	Room:	A114
	Email address:	<a href="mailto:almasi.balint@pszfb.bgf.hu">almasi.balint@pszfb.bgf.hu</a>
Number of hours per semester:	two 45 minute classes per week	
Time of classes:	8:45-11:10 on Thursdays	
Venue:	Classroom A303	

### **Aims and objectives of the course**

The aim of this subject is to introduce the basic models of the business planning in an at least middle sized and mainly producing company environment. We think this business environment contains all the possible problems and situations what could come up in the future. These models are acting on the statistical averages, so with this knowledge we make the students able to understand and built up specific planning procedures in the future.

This subject supposes the knowledge of attained subjects in previous semesters: Mathematics, Statistics, Accounting, Finance and Economics of Business Enterprises.

By the end of the unit, students will be expected to know basic conclusions of business planning that meet the requirements of controlling and audit in following terms. Identify and measure basic factors of a planning task, understand how to build up specific models for decision making.

**The topics of this subject, course descriptions**

To the education of the object the valid curriculum weekly insures 3 hours of lecture and practice. The contact clocks of course not sufficient to the processing of the curriculum, from this the acquisition of the curriculum presupposes the independent work as follows. The overall body of knowledge of the curriculum is not processed on the lectures, because of this before the practical occupations not only the substance of the lectures expedient to process, but it is necessary to learn those theoretical parts, that you are not the lecture only partly affects.

**Topics**

<b>week</b>	
1.**	Business planning in general + administrative questions
2.*	General questions of operative planning + Basics of revenue planning
3.**	Revenue planning in practise + basics of production planning
4.*	The planning of resources in general. The mechanical resources. Related to capacities planning tasks (necessary concepts, norms, performance percentages, capacity and capacity utilisation) Production planning in practise.
5.**	Mechanical resources 2. throughput and capacity calculations + Mechanical resources planning in practise
6.*	Mechanical resources planning in practise 2 + complex exercise
7.**	fall break
8.*	1st MID-TERM EXAM
9.**	Human resources 1. (theory and basic models)
10.*	Human resources theory 2 + practise
11.**	Raw material usage theoretical part + norm calculation
12.*	Raw material planning practise
13.**	Planning of the commercial activity + stocks + margin and mark-up calculations
14.*	<b><u>Complex exercise or case study</u></b>
15.**	2nd MID-TERM EXAM

The granted tasks show the proposed syllabus, from which the teacher may differ! The not solved exercises from the workbook are homework!

**Assignments and details of exam**

- According to Studies and Exams Code the continuous assessment on the seminars is compulsory during the lecture season.
- The absence might spread the 1/5 of number of seminars (=2 seminar).
- More information about the exams and assignments will be provided during the seminars.
- The term finishes in two mid-term examination that is a written exam. The exam consists of exercise-solving and theoretical questions. In a case of a fail from the 2 mid-term exams, there is a possibility to pass in the examination period with an end-term exam, but for this student have to get the signature.

**Grading:****0-59% Fail (1)****60-69% Pass (2)****70-79% Satisfactory (3)****80-89% Good (4)****90-100% Excellent (5)****Compulsory Readings:**

Kresalek P.-Almási B. – Business planning (uploaded to Coospace)

Papers and slides and handouts given at the class and/or uploaded to Coospace

Exercise book (given at the class)