

## **Tárgytematika / Course Description**

### **Business Planning and Controlling**

**KGNM\_NETA025**

**Tárgyfelelős neve /**

**Teacher's name:** dr. Koppány Krisztián

**Félév / Semester:** 2017/18/2

**Beszámolási forma /**

**Assesment:** Vizsga

**Tárgy heti óraszám /**

**Teaching hours(week):** 1/2/0

**Tárgy féléves óraszám /**

**Teaching hours(sem.):** 0/0/0

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### **OKTATÁS CÉLJA / AIM OF THE COURSE**

The aim of the course is to understand how a business organisation's planning and controlling system is built up. During the course the students learn about the analysis methods of the economic environment, get to know the schemes of business planning, including the plans' coherence, will be capable to interpret the business life's economic parameters and indicators, and to recognise their necessity.

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### **TANTÁRGY TARTALMA / DESCRIPTION**

Introduction. The business enterprise: past, present, future. The economic environment of the business. Economic forecasts. The business model. Economies of scale. The price-cost-margin-profit structure, break-even analysis. Assessment of an investment. Running a business. Financial plan. Sales (marketing) plan. The efficiency of marketing activities. Feasibility of the business plan. Risks and sustainability.

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### **SZÁMONKÉRÉSI ÉS ÉRTÉKELÉSI RENDSZERE / ASSESMENT'S METHOD**

Attendance on the course and preparing a case study (including a presentation) is required. For those who refuse the mark based on semester performance, can take an oral exam during the examination period.

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### **KÖTELEZŐ IRODALOM / OBLIGATORY MATERIAL**

Obligatory materials / required readings: lessons' materials.

Additional / recommended literature: Steven M. Bragg (2004): Controller's Guide of Planning and Controlling Operations, John Wiley & Sons, Hoboken, New Jersey (available of the internet: [http://www.untag-smd.ac.id/files/Perpustakaan\\_Digital\\_1/BUSINESS%20Controller's%20Guide%20to%20Planning%20and%20Controlling%20Operations.pdf](http://www.untag-smd.ac.id/files/Perpustakaan_Digital_1/BUSINESS%20Controller's%20Guide%20to%20Planning%20and%20Controlling%20Operations.pdf))

Richard A. Brealey, Stewart C. Myers, Alan J. Marcus (2004): Fundamentals of corporate finance (available in the University Library (336) (B 88))