

Tárgytematika / Course Description**Business Planning and Controlling****KGNM_NETA025****Tárgyfelelős neve /****Teacher's name:** dr. Kazinczy Eszter**Félév / Semester:** 2020/21/2**Beszámolási forma /****Assesment:** Vizsga**Tárgy heti óraszám /****Teaching hours(week):** 1/2/0**Tárgy féléves óraszám /****Teaching hours(sem.):** 0/0/0**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. Students will be capable to interpret the business life's economic parameters and indicators, and to recognise their necessity.

TANTÁRGY TARTALMA / DESCRIPTION

- Introduction
- The business enterprise: past, present, future
- The economic environment of the business
- The business model
- Financial plan
- The price-cost-margin-profit structure, break-even analysis
- Assessment of an investment
- Human resource management
- Sales (marketing) plan
- The efficiency of marketing activities
- Feasibility of the business plan
- Risks and sustainability
- Digitalization

SZÁMONKÉRÉSI ÉS ÉRTÉKELÉSI RENDSZERE / ASSESSMENT'S METHOD

Written exam

0%-50% Insufficient

51%-65%	Sufficient
66%-80%	Average
81%-90%	Good
91%-100%	Excellent

10 extra points can be achieved by preparing a case study (including a presentation).

KÖTELEZŐ IRODALOM / OBLIGATORY MATERIAL

Literature:

- Lessons' materials
- Horngren, C. T. – Sundem, G. L. – Burgstahler, D. – Schatzberg, J. (2014): *Introduction to Management Accounting (Global Edition)*. Harlow, Pearson

Additional / recommended literature:

- Atrill, P. – McLaney, E. (2018): *Management Accounting for Decision Makers*. Harlow, Pearson
- Bragg, S. M. (2004): *Controller's Guide of Planning and Controlling Operations*. Hoboken, New Jersey, John Wiley & Sons (http://www.untagsmd.ac.id/files/Perpustakaan_Digital_1/BUSINESS%20Controller's%20Guide%20to%20Planning%20and%20Controlling%20Operations.pdf, accessed on 12/11/2020)
- Brealey, R. A. - Myers, S. C. - Marcus, A. J. (2004): *Fundamentals of corporate finance*. Boston, McGraw-Hill Irwin
- Gitman, L. J. et al (2018): *Introduction to Business*. Houston, OpenStax, Rice University (<https://cnx.org/contents/Tgl3H6iq@8.6:HFQijQgd@7/Introduction>, accessed on 12/11/2020)