

Tárgytematika / Course Description

Business Planning and Controlling

KGNM_NETA025

Tárgyfelelős neve /

Teacher's name: dr. Kazinczy Eszter

Félév / Semester: 2021/22/2

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

Attendance is not compulsory.

End-term signature will be provided for all students.

Students can write a test (for maximum 100 points) during the semester's last lesson for a recommended grade.

During the examination period, students can sign up for an oral exam (maximum 100 points). The respective dates will be available by the end of the semester. There will not be any precondition for the exam.

As a non-compulsory task, students can hold a presentation during the semester. 10 point can be collected with the presentation. These extra points will be added to the points of the test or the oral exam.

Grades:

0%-50%	Insufficient
51%-65%	Sufficient
66%-80%	Average
81%-90%	Good
91%-100%	Excellent

The appointment of the weekly consultation hour will be provided during the semester's first week.

All necessary information will be available on the course's Moodle website or via a Neptun message.

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)
- Honig, B. – Samuelsson, M. (2021): Business planning by intrapreneurs and

entrepreneurs under environmental uncertainty and institutional pressure. *Technovation*, Volume 99, <https://doi.org/10.1016/j.technovation.2020.102124>.