



**PICASP**  
Erasmus+ Project



European Commission  
Education,

# 1.3.3.The Business Plan

[massimo.bianchi@unibo.it](mailto:massimo.bianchi@unibo.it)

The PE Didactics - Lecture 4



**One of the most relevant results for Students of the Teaching on Practice Enterprise is the understanding of the general business activities of the enterprise and of the basic decisions to be undertaken.**

**This understanding is strongly connected to the correct preparation of the Business Plan**



**PICASP**  
Erasmus+ Project



**One of the first phases of the business start up is the concept of the business plan in its static and dynamic perspective.**

**From a static point of view, the business plan is a document containing the objectives of a company, the methods to achieve them and the expected period of time for achieving the expected results. It describes the activities, their organization, financial projections and strategies deemed necessary to achieve the stated objectives.**



 Erasmus+



**PICASP**  
Erasmus+ Project



**The business plan is made up of some main tables for which the use of the excel program can be useful.**

**Main tables are :**

- **Sales plan**
- **Production plan**
- **Tangible fixed assets**
- **Staff costs**
- **Overhead costs**
- **Financing and cash flow**



**PICASP**  
Erasmus+ Project



## THE SALES PLAN

365 dd 52 weeks	Average Unitary Prices			N of Outputs			Estimated sales			TOT.
	Touristic Guides ( Books)	Individual Guided Tours	Group Guided Tours ( Min. 6 indiv.)	Touristic Guides ( Books)	Individual Guided Tours	Group Guided Tours	Touristic Guides ( Books)	Individual Guided Tours	Group Guided Tours	
2022	15	50	150	50	200	60	750	10000	9000	19750
2023	17	55	280	80	220	80	1360	12100	22400	35860
2024	19	60	310	100	240	100	1900	14400	31000	47300
2025	20	65	340	120	260	120	2400	16900	40800	60100

	TOT.	Variable Costs Average Incidence	Variable Costs
2022	19.750,00 €	70%	13.825,00 €
2023	35.860,00 €	65%	23.309,00 €
2024	47.300,00 €	60%	28.380,00 €
2025	60.100,00 €	55%	33.055,00 €



**PICASP**  
Erasmus+ Project



## Tangible Fixed Assets

<b>Office furniture</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Value in company budget</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>700</b>
<b>Depreciation ( % annual)</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>
<b>Annual Depreciation</b>	<b>70</b>	<b>70</b>	<b>70</b>	<b>70</b>
<b>Net Value</b>	<b>630</b>	<b>560</b>	<b>490</b>	<b>420</b>

<b>Computer (2)</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Value in company budget</b>	<b>1400</b>	<b>1400</b>	<b>1400</b>	<b>1400</b>
<b>Depreciation (% annual)</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>
<b>Annual Depreciation</b>	<b>280</b>	<b>280</b>	<b>280</b>	<b>280</b>
<b>Net Value</b>	<b>1120</b>	<b>840</b>	<b>560</b>	<b>280</b>

<b>Photocopier, fax, scanner</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Value in company budget</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>400</b>
<b>Depreciation (% annual)</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>
<b>Annual Depreciation</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>80</b>
<b>Net Value</b>	<b>320</b>	<b>240</b>	<b>160</b>	<b>80</b>



**PICASP**  
Erasmus+ Project

 Erasmus+



## Main General Costs (2022)

Salaries ( Part Time)	€ 600,00
Social Insurance	€ 200,00
Insurance	€ 200,00
Phone and Internet	€ 2.500,00
Rent	€ 300,00
Advertising	€ 400,00
Overhead Costs	€ 500,00
<b>TOT</b>	<b>€ 4.700,00</b>

2022	Tangible Fixed Costs Annual Depr.	€ 430,00
	General Costs	€ 4.700,00
	<b>Tot.</b>	<b>€ 5.130,00</b>



Erasmus+



## BREAK EVEN POINT

$$Q = \text{Fixed Costs} / (\text{Selling Price} - \text{Variable Unitary Cost})$$

*(2022)*

$$Q = € 5.130 / (€ 63,71 - € 47,78)$$

$$Q = 322,09$$

### Q SHARED AMONG INPUTS

Touristic Guides ( Books)	Individual Guided Tours	Group Guided Tours
52	208	62
50	200	60

**Sales Plan**



**Is to be considered that the Business Plan is only a managerial tool but in the PE it assumes a relevance for the involvement and coordination of different Departments . To this purpose the Dpt initially committed to the Business Plan, once discussed it with the Assembly, is the Commercial one. It will prepare a Draft Business Plan, than back to the Assembly to coordinate it and finally approve. After the approval the BP expresses the global strategy of the PE and influences the connected activities of Administrative and Production Dpt.**

# Activities Connected to the Appliance of the Business Plan

- **Market analysis (Examine Competitors, Customers, Suppliers) and networking (Sending of some trial offers)**
- **Preparing of the catalogue and promotional materials**
- **Preparing the process of reception for orders, sale documents**
- **Preparing the PE Web site with promotional messages**
- **Define technical specifications of products**