



# PRACTICUM

for the preparation... OF THE

BUSINESS PLAN

FOR STARTING A

SMALL BUSINESS

Skopje, 2015





# 1. COVER

1.1. Logo of the business

1.2. Name of business

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1.3. Motto of business

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1.4. Document title and type of business

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1.5. Name, Surname and contact details

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## 2. SHORT DESCRIPTION OF THE CONTENT



### 3.2. Company mission

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### 3.3. Company vision

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### 3.4. Company goals

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# 5. PLAN OF PRODUCTION

## 5.1. Description of the production process

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## 5.2. Number of employees

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## 6. ORGANIZATION AND MANAGEMENT

### 6.1. Legal status of the company and the amount of the initial deposit

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### 6.2. Description of the organizational structure of the company

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### 6.3. Property and Ownership Structure

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## 6.4. Timetable of activities

No	DESCRIPTION OF ACTIVITIES	MONTHS											
		1	2	3	4	5	6	7	8	9	10	11	12
1	Develop a business idea												
2	Data collection												
3	Data analysis												
4	Business Plan												
5	Provision of funds												
6	Registration of company												
7	Opening a bank account												
8	Providing office space												
9	Adjusting the premises												
10	Filing an application for loan approval												
11	Market research procurement												
12	Purchase of machines												
13	Purchase of equipment												
14	Purchase of vehicles												
15	Purchase of raw materials												
16	Purchase of office supplies												
17	Announcing job advertisements												
18	Selection of staff												
19	Marketing activities												
20	Probation work												
21	Sale												



# 7. MARKETING PLAN

## 7.1. Condition branch (activity) and market analysis

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## 7.2. Target on the market (market segmentation)

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### 7.3. Competition analysis

Products Project	Sale prices start	Competitor 1	Competitor 2	Competitor 3	Average price of competitors

### 7.4. Market share

### 7.5. Product description



## 7.6. Price and pricing strategy

No	Types of costs		Amount	Total
1	Fixed costs	Rent		
		Insurance		
		Interest rates		
		Salary of the Manager		
		Annual depreciation 10%		
		Bank charges		
		The remaining fixed costs		
2	Variable costs	Raw materials		
		Materials		
		Fuel costs		
		Electricity costs		
		Water costs		
		Wages of workers		
		Transportation and maintenance		
		Cost of sales		
		Office costs		
		Marketing costs		
		The remaining variable costs		
3	Total costs	1 + 2		
4	Total cost of the product	3 / total amount of products = 3 / 500		
5	Margin	61,5%		
6	Value sales excluding tax	3 + 4 (percentage margin) x amount of products = 3.840 + 2.360 x 500 =		
7	Sale price excluding tax	4 + 5 (percentage of margin)		
8	Rate of tax (VAT)	VAT 18%		
9	Selling price with tax	7 + 8 =		



## 7.7. Promotion

## 7.8. Channels of distribution

## 7.9. Predicting sales

PLANNED REVENUES FROM SALES												
	Months											
	1	2	3	4	5	6	7	8	9	10	11	12
Quantity												
Price												
Revenues in 000												





## 7.10. Business Location

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## 7.11. Online Strategy

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# 8. FINANCIAL PLAN

## 8.1. Plan of the necessary funds to start a business

No	SOURCES OF FUNDINGS	TYPE OF SOURCES	AMOUNT	TOTAL
1.	Own sources	Savings		
		Cash		
		Reserves		
		Business buildings		
		Lands		
		Grants - Donation		
		Equity		
2.	External sources	Long term credit (creditfor buildings, machinery, equipment, vehicles, etc.)		
		Short-term loan (raw materials, wages, fuel, etc.).		
		Trade credit (purchased goods and services on deferred payment)		
		Loans		
		Bonds		
	Total own and external sources of funding			



## 8.2. Initial Balance Sheet

No.	DESCRIPTION	AMOUNT	TOTAL
	ASSETS		
	1. FIXED ASSETS		
	INTANGIBLE INVESTMENTS		
	Patents		
	Licenses		
	Concessions		
	Other rights		
	2. PROPERTY INVESTMENTS		
	Facilities		
	a. Shop		
	b. Storehouse		
	c. Office space		
	d. Manufacturing plant		
	e. Workshop		
	Machinery		
	Tools		
	Vehicles		
	Station wagons		
	Light vehicles		
	Equipment		
	Constructions		
	Installations		
	Plantations		
	Herds		
	Furniture		
	Office Equipment		
	3. FINANCIAL INVESTMENTS		
	Total fixed assets		





No.	DESCRIPTION	AMOUNT	TOTAL
	II CURRENT ASSETS		
1.	Cash		
	a. cash		
	b. money on bank account		
2.	Customer claims		
3.	Supplies		
	a. suppliesof raw materials		
	b. suppliesof spare parts		
	c. suppliesof fuel and oil		
	d. suppliesof finished products		
	e. office supplies		
4.	Short-term investments		
	Total current assets		
	TOTAL ASSETS		
	LIABILITIES		
	I CAPITAL		
1.	Own capital		
2.	Reserves		
3.	Retained earnings / loss		
	II OBLIGATIONS		
	1. SHORT-TERM LIABILITIES		
1.	Liabilities to short-term loans		
2.	Liabilities to suppliers		
3.	Obligations to the state		
4.	Liabilities for wages to the employees		
5.	Other short term liabilities		
	2. LONG-TERM LIABILITIES		
1.	Obligations for long-term loans		
2.	Liabilities to suppliers		
3.	Other long-term liabilities		
	TOTAL EQUITY AND LIABILITIES		



### 8.3. Planned income statement

No.	POSITION	AMOUNT
	REVENUE	
1.	Income from sales	
2.	Financial income	
3.	Income from investments, interest and foreign exchange differences	
4.	Other income	
5.	The total revenue 1 + 2 + 3 + 4	
	EXPENSES	
6.	Consumed raw materials	
7.	Fuel, transportation expenses and maintenance	
8.	Services (el. energy and water)	
9.	Cost for wages to the employees	
10.	Depreciation	
11.	Consumed office supplies	
12.	Financial expenses (commissions and bonuses)	
13.	Expenses for interests and insurance	
14.	Expenses for sales and marketing	
15.	The rest of expense	
16.	Total expenses 6+7+8+9+10+11+12+13+14+15	
17.	Profit / loss before taxes5-16	
18.	Income tax 10%	
19.	Net profit / loss after tax17-18	



## 8.4. Cash Flow statement

No.	DESCRIPTION	Months					
		1	2	3	4	5	6
	<b>Cash flow</b>						
1	Initial balance						
2	Inflow from sale						
3	Credit						
4	Loan						
5	Unexpected income cash						
6	<b>Total cash inflow</b>						
	<b>Outflow of cash</b>						
7	purchase of machinery, equipment, raw materials						
8	salaries for the workers						
9	fuel and maintenance						
10	Cost of Sales and Marketing						
11	bank charges						
12	annuity (installment and interest)						
13	Services						
14	office supplies						
15	unexpected outflow of money						
16	<b>Total cash outflow</b>						
17	Cash flow for the month						
18	<b>Balance of cash</b>						



# 9. SWOT ANALYSIS

S (Strenghts)	W (Weaknesses)
O (Opportunities)	T (Threaths)



# NOTES

Dotted lines for writing notes.







