



Sprijin  
si  
Dezvoltare  
Association



Entrepreneurial  
education for  
youth

# MANUAL – BUSINESS PLAN DYNAMIC DEMONSTRATOR



Co-funded by the  
Erasmus+ Programme  
of the European Union

# Erasmus+

Entrepreneurial Education for Youth Project

FUNDED BY THE EUROPEAN UNION THROUGH ERASMUS+ PROGRAMME



# Erasmus+

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**Sprijin si Dezvoltare Association Romania – Project Coordinator and Applicant**

**Sorina Carmen Vacariu – Project manager**

**Gabriela Rimbu – Intellectual output expert**

[sprijinsidezvoltare@yahoo.com](mailto:sprijinsidezvoltare@yahoo.com)

<https://sprijinsidezvoltare.wordpress.com/>

<https://www.facebook.com/SprijinSiDezvoltare/>

Inercia Digital – Project Partner

CEFE Macedonia – Project Partner

Project period February 2017 – January 2019

Dear users,

Welcome to **Business Plan Dynamic Demonstrator**. This program will help you to develop your business idea, to analyse your business idea using financial indicators.

Using this program, you can:

- develop business analysis from a financial perspective, respectively one which supports reaching the main objective of sustainable increase in company value, using concepts such as investments, cost of capital, cash flows, capital intensity, break-even point.
- analyse the proposed business on an *ex-ante* basis, approaching the initial investment decision, using specific decision instruments (net present value, internal rate of return and discounted payback period).
- verify and confirm the eligibility and efficiency of the investment, analyse the efficiency, profitability and liquidity aspects using an *ex-post* approach
- perform a *cost-volume-profit* analysis
- establish the break-even point and its implications for business management

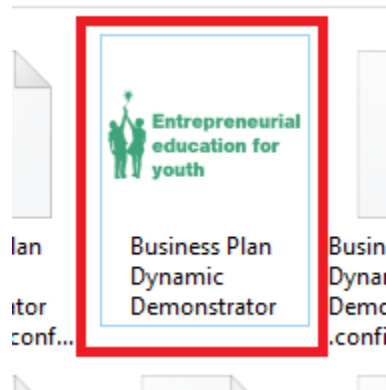
Using this program, you will have the opportunity to develop your business and to understand better the balance sheet.

Enjoy,

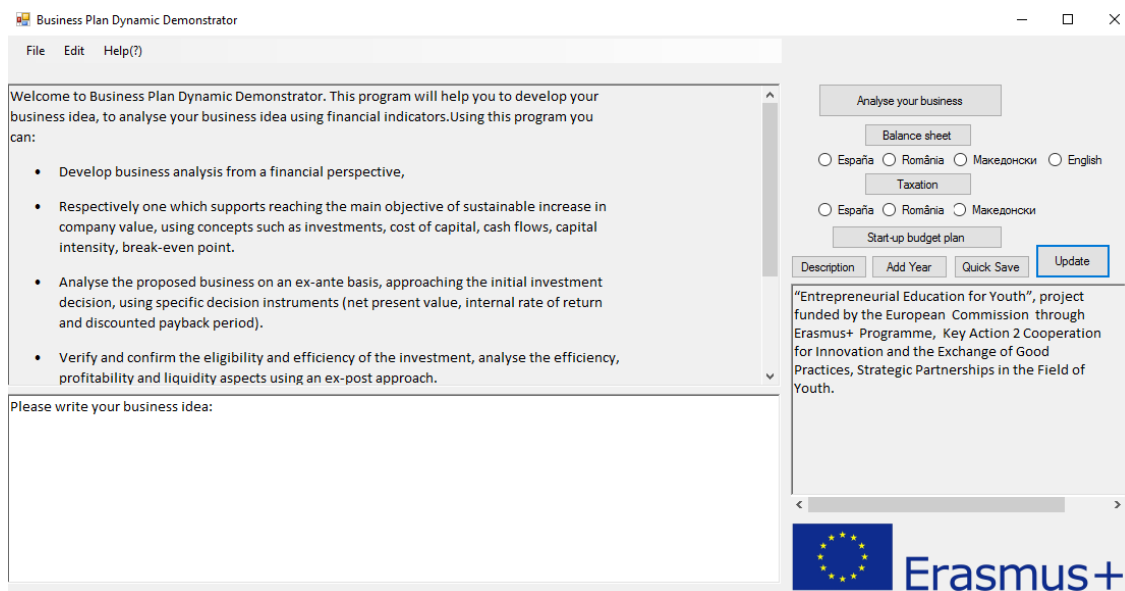
**Sorina Carmen Vacariu - Project manager**

A handwritten signature in black ink, appearing to read 'Sorina' followed by a stylized flourish and a period.

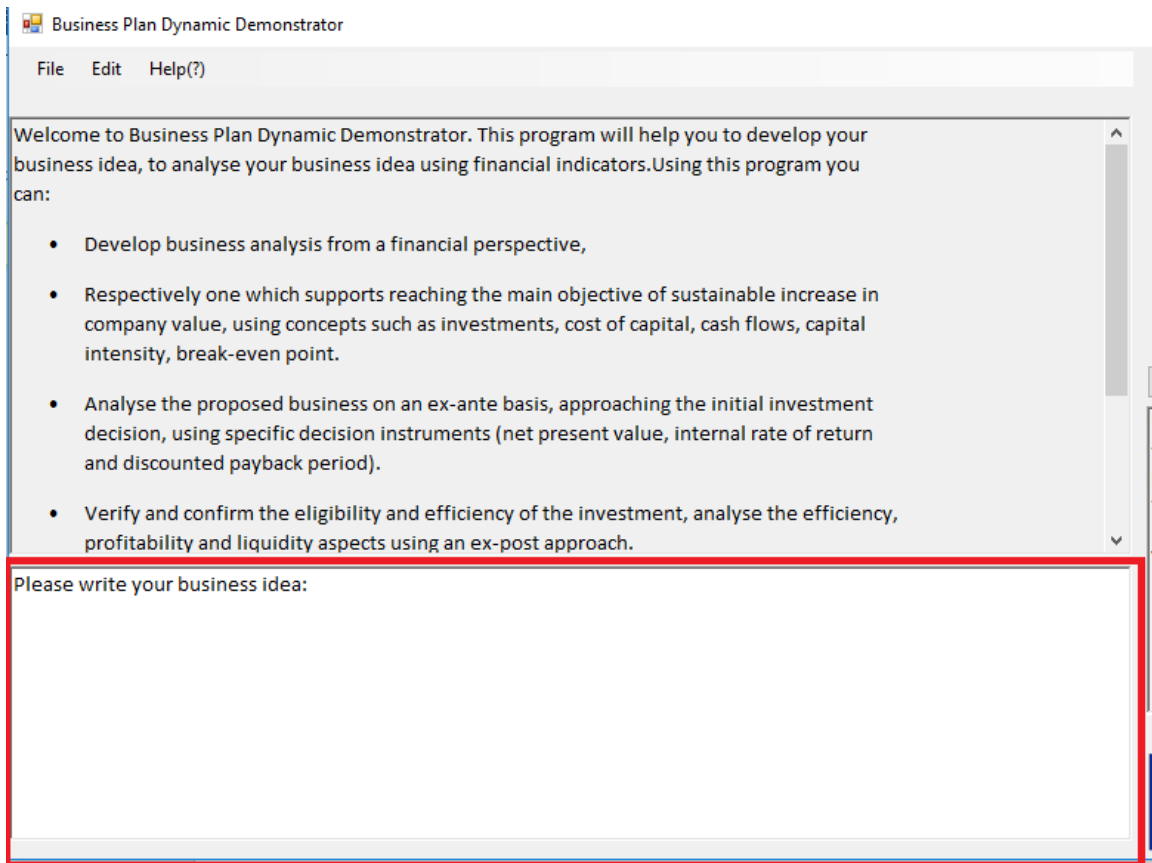
To use the program, open the **Business Plan Dynamic Demonstrator icon** from the Business Plan Dynamic Demonstrator folder



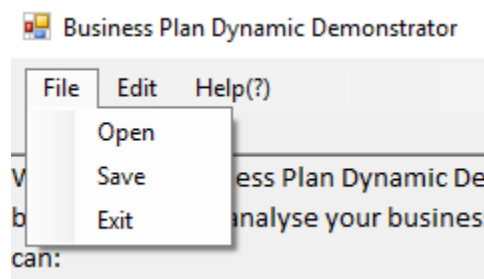
After you open the program this window will be open, this is the program.



Start using the program by **writing your business idea** in the designated box.

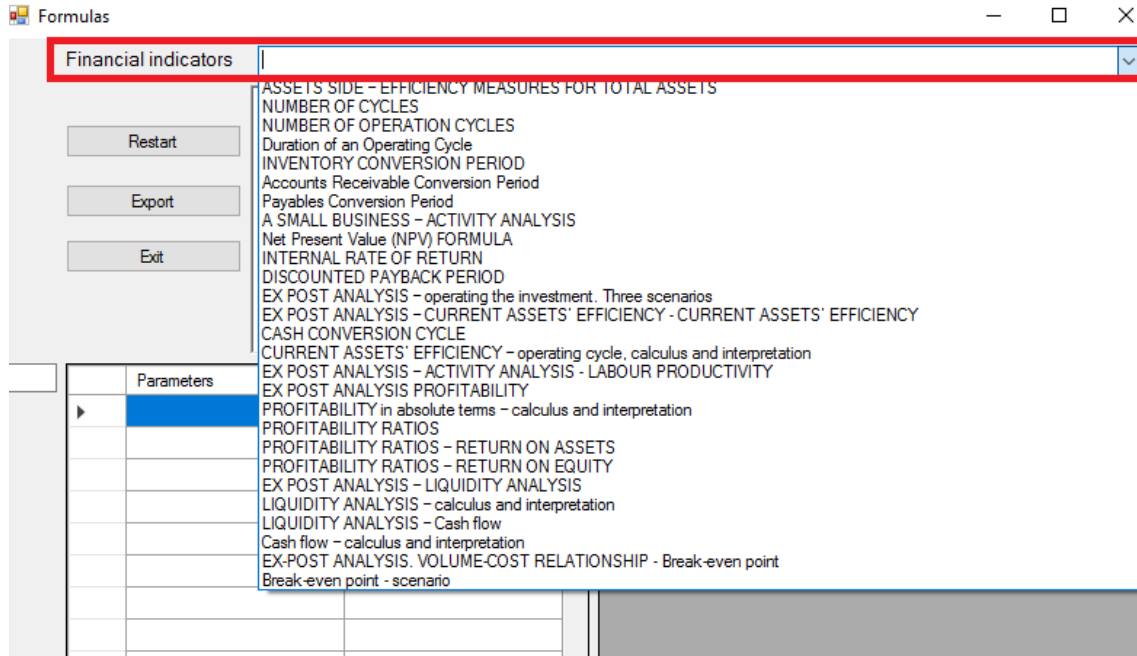


Don't forget to save your progress! The **File** menu will allow you to open new documents, to save your progress and to exit the program.

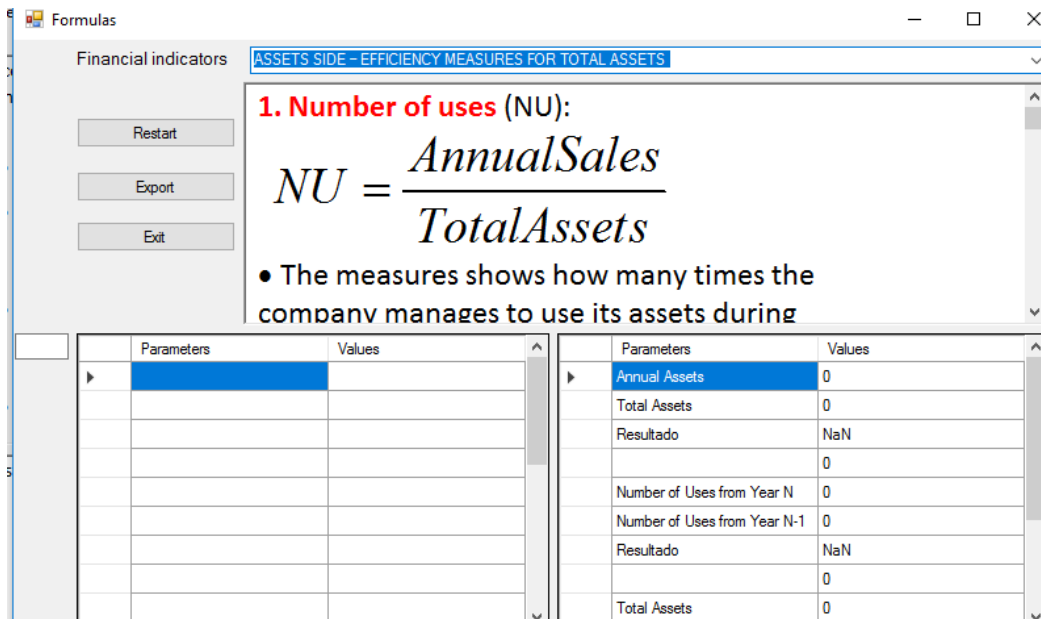




You will select the financial indicators that you want to calculate from the **Financial Indicators** tab.



On each selection you will make will appear financial indicators, formulas descriptions and scientific explanations. To understand better the financial indicators, the program contains also a financial analyse of a business on 3 case scenarios. After you select one category at least one financial indicator will appear with its mathematic formula. Using the program, you can calculate each financial indicator.



In the **Business Plan Dynamic Demonstrator Folder**, you can find the translations in Romanian, Spanish and Macedonian of the financial indicators (**Financial Indicators folder**).

If you select the **Balance sheet** Menu it will appear the Balance sheets from Spain, Romania and Macedonia, along with information regarding the balance sheet.

The screenshot shows the 'Business Plan Dynamic Demonstrator' application. On the left, a table displays financial data for 'SOCIEDAD/ENTIDAD' (C.I.F. 0.00) across three periods: 2016, 2015, and 2014. The table is categorized into 'ACTIVO' (Assets) and 'PASIVO' (Liabilities/Equity). The 'ACTIVO' section includes 'A) ACTIVO NO CORRIENTE' (Non-current assets) and 'B) ACTIVO CORRIENTE' (Current assets). The 'PASIVO' section includes 'I) PASIVO NO CORRIENTE' (Non-current liabilities/equity) and 'II) PASIVO CORRIENTE' (Current liabilities/equity). The table shows values in Euros (€) for each category.

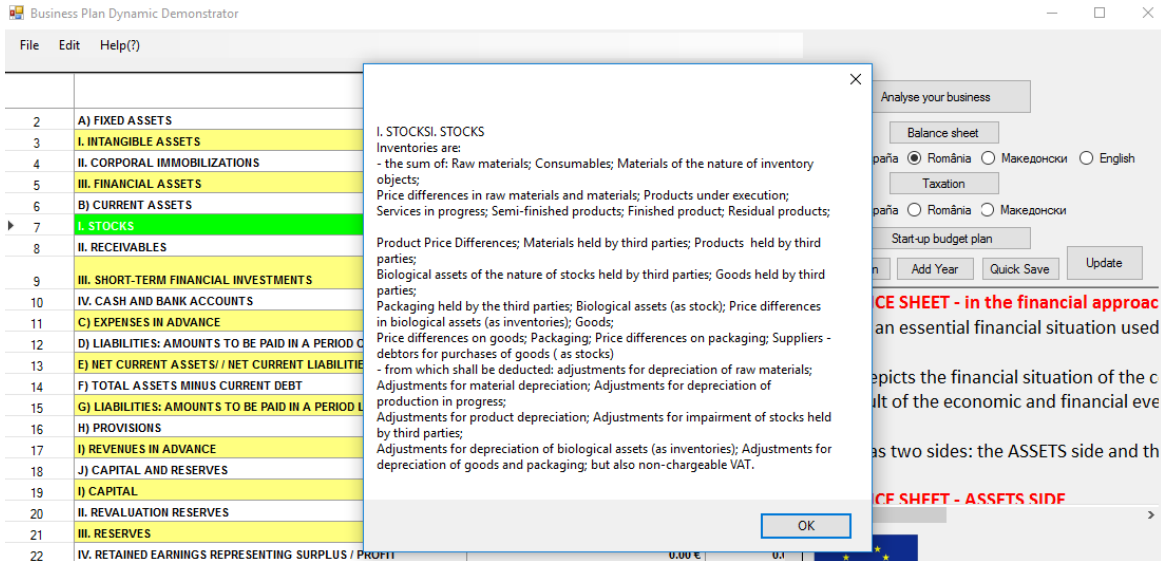
On the right, a help panel titled 'Analyse your business' is visible. It features a 'Balance sheet' button highlighted with a red box. Below this, there are radio buttons for language selection: 'España', 'România', 'Македонски', and 'English'. The 'English' option is selected. The panel also includes a 'Taxation' button, a 'Start-up budget plan' button, and a 'Description' button. A 'Note' section provides information about the balance sheet, stating it is an essential financial situation used in company management and depicts the financial situation at a specific time (usually December 31st).

In the program you will find the Balance sheet from Spain in English and Spanish, The Balance sheet from Romania in English and the Balance sheet from Macedonia in Macedonian. The program is also containing the Balance sheet from Romania in Romanian and the Balance sheet from Macedonia in English. To access the 2 balance sheets, you will select **FILE > OPEN > Select the Business Plan Dynamic Demonstrator Folder > Select the Balance Sheets Folder > Select one of the 2 Balance sheets and press > OPEN.**

The screenshot shows the 'Business Plan Dynamic Demonstrator' application with the 'Open' dialog box open. The dialog box displays a folder named 'Balance Sheets' containing two files: 'Balance sheet Macedonia - English' and 'Balance Sheet Romania - Romana'. Both files are highlighted with a red box. The 'File name' field is empty, and the 'Open' button is highlighted with a red box. The background shows the same help panel as in the previous screenshot, with the 'Balance sheet' button highlighted by a red box.



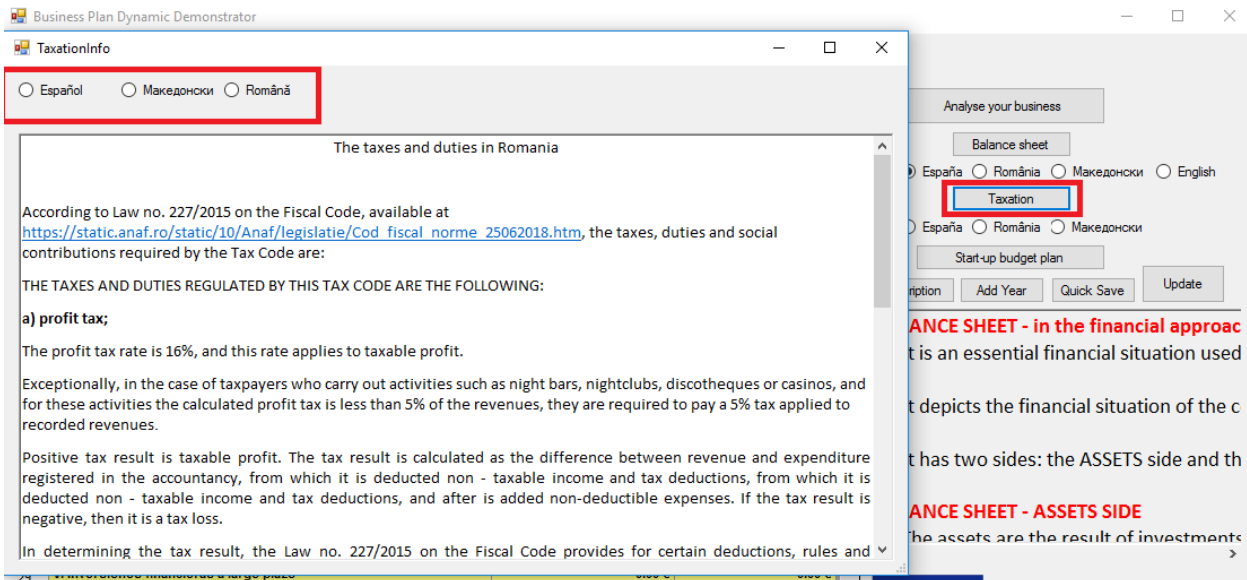
The balance sheet from Romania in English contain the explanation regarding the components of the balance sheet. You need to click the item so you can see the description.



By selecting the **Taxation** Menu, it will appear a window information regarding the:

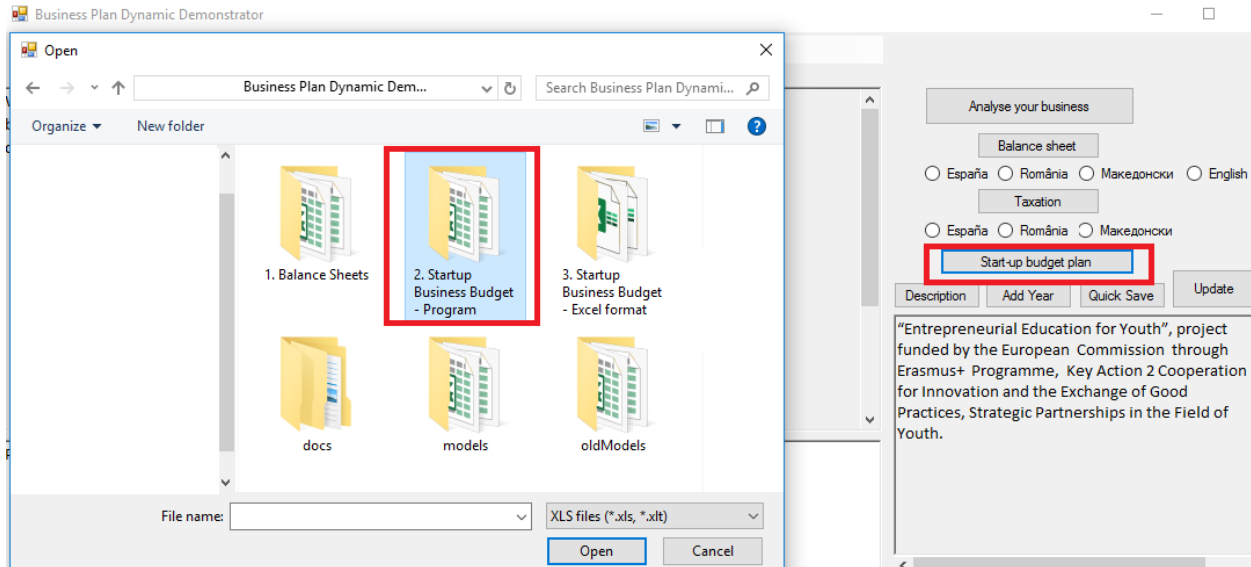
- Taxation in Romania, in Romanian and English
- Taxation in Spain, in Spanish and English
- Taxation in Macedonia, in Macedonian and English

To see the information from each country you will need to select each language after the TaxationInfo window will appear.

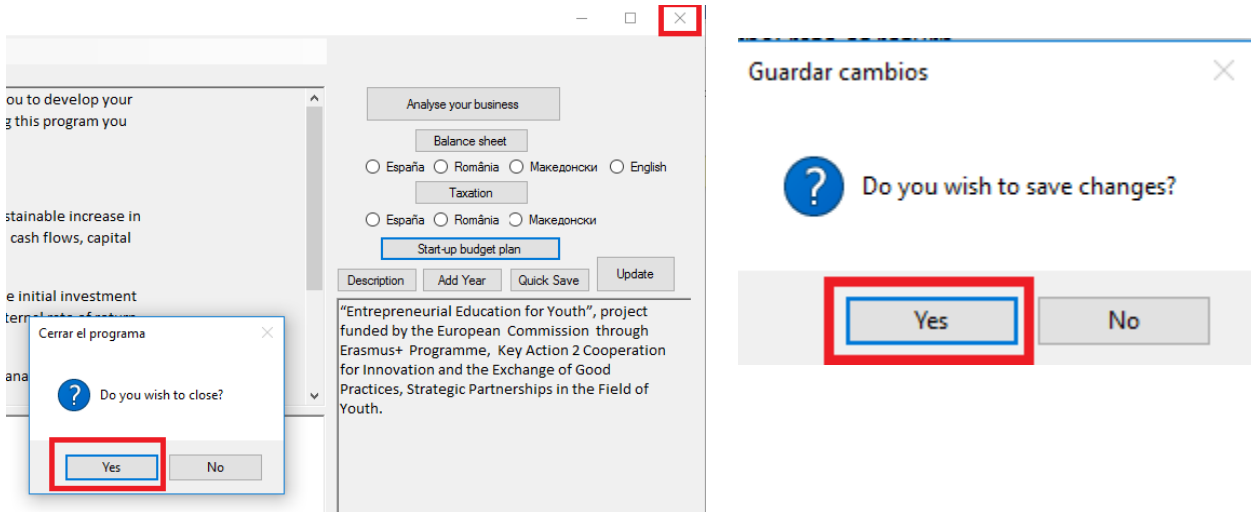


Through the program you can also create different Startup budgets. The program has 18 different business budgets from 18 different fields. You can fill each budget using the program or you can use the budgets in Excel format (see the folder **Startup Business Budget – Excel format**).

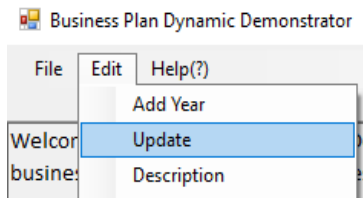
To fill the budgets using the program press the Start-up budget plan menu > **Select the Business Plan Dynamic Demonstrator Folder > Select the Startup Business Budget - Program Folder > And select one of the Start-up plans and press > OPEN**



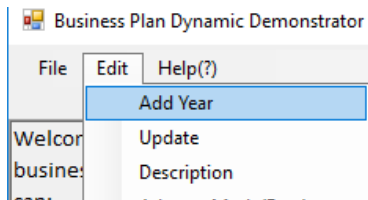
To close the program press **X** and then **YES**. If you want to save the progress press **YES**.



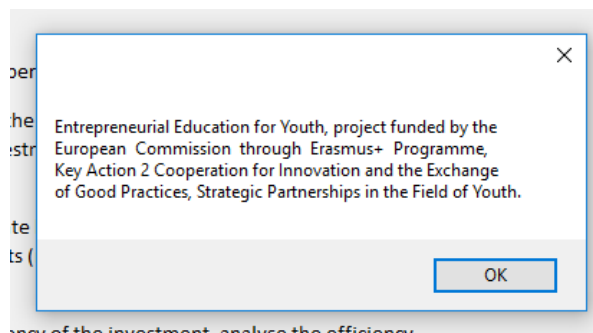
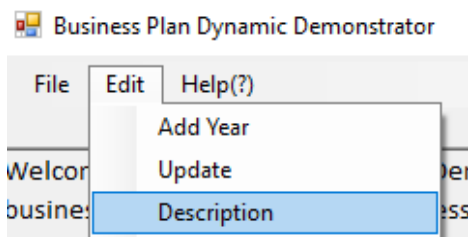
If you press **Edit > Update** the whole table will be updated in case of introducing excessive data.



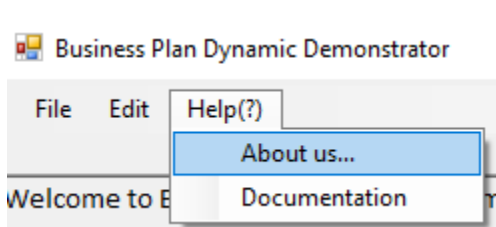
**Edit > Add Year** will allow you to add years in the balance sheet without losing the progress.



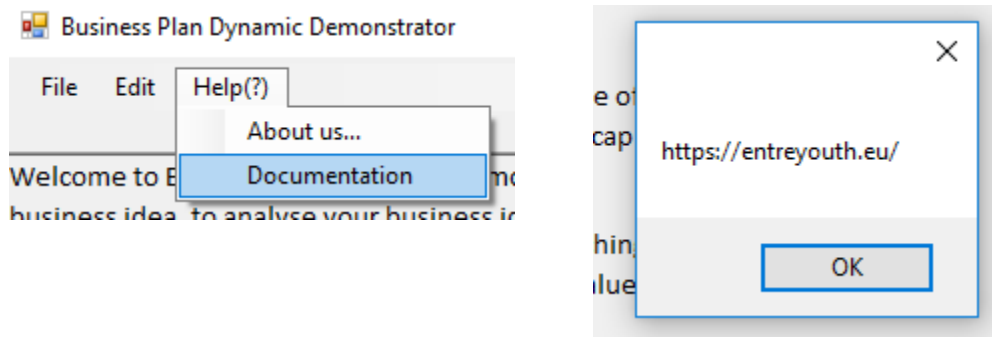
In the menu **Edit > Description** you will find the information regarding the project



**Help > About us** you will find information regarding the project and the partner organisations.



**Help > Documentation** is the link to the project website



**Contact us on [sprijinsidezvoltare@yahoo.com](mailto:sprijinsidezvoltare@yahoo.com) if you have any questions!**