

Implementation plan Finished

Study unit	Capital budgeting (01391), 5.0
Implementation	CCA1521: 2/2015-2016 (04.01.2016 - 23.06.2016)
Type	MANAGEMENT ACCOUNTING (A831)
Groups	Primary: CCA15SY Others :
Involved in the project	
Lecturers	Kaija Koivusalo, Seppo Luode
Number of participants	Minimum: Maximum:
Enrolment period	30.11.2015 08:00 - 07.12.2015
Main timing for implementation	As intensive week(s)
Applicability	For exchange students: Yes For elective studies: Yes Open UAS student: Yes Suitable for virtual UAS: Yes
Teachers	Koivusalo Kaija (Teacher in charge), Luode Seppo (Other teacher)
Campus	Laurea Leppävaara
Main location for implementation	Virtually
Implementation method	Optima realization/student group, Project/venture/R&D, Web/virtual Language: English Virtuality: 3 cr Integration of R&D: 3 cr
Implementation class	LbD based on local project or development task
Focus areas	Service business, Student entrepreneurship
Evaluation at the latest	23.07.2016 Storing of graded material ends.: 23.06.2017
Exam days	
Having completed the study unit the student is able to	The student is able to • estimate the cash flow for a proposed investment or project • set up a discounted cash flow analysis • use investment criteria to determine whether or not a project is acceptable • use scenario analysis and sensitivity analysis in decision making • write an investment proposal for management • use Excel and Invest for Excel in capital budgeting
Previous studies	
Learning objectives	Capital budgeting is the process of making capital expenditure decisions in business. The students will learn how to estimate the cash flow for a proposed investment or project and make an initial assessment about whether the project should be undertaken. The study unit focuses on the process of setting up a discounted cash flow analysis. Students will study several criteria to determine whether or not a project is acceptable. The student will understand how scenario analysis and sensitivity analysis can help in decision making.
Contents	• capital investment planning process • discounted cash flow • role of working capital and depreciation in determining project cash flows • appraisal techniques: NPV, IRR, Payback, Profitability Index, ARR • scenario and sensitivity analysis • cash flow modelling using Invest for Excel software • investment proposal
Project (name)	Hotel CaseInvest for Excel, Datapartner Oy www.datapartner.fi
Other arrangements	Info session in March, date will be informed later.Pre-assignments in March and April.Intensive days 17th, 18th and 19th May, 2016.