

Implementation plan Finished

Study unit	Capital Budgeting (R0355), 5.0
Implementation	CCA1721: 2/2017-2018 (22.02.2018 - 06.05.2018)
Type	MANAGEMENT ACCOUNTING (R066)
Groups	Primary: CCA17SY Others :
Involved in the project	
Lecturers	
Number of participants	Minimum: Maximum: 40
Enrolment period	27.11.2017 08:00 - 08.12.2017
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	Luode Seppo (Teacher in charge), Kettunen Juhani (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: 2 cr
Implementation class	LbD based on local project or development task
Focus areas	Service business, Student entrepreneurship
Evaluation at the latest	06.06.2018 Storing of graded material ends.: 15.06.2019
Exam days	
Having completed the study unit the student is able to	The student is able to: • 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 computer software in capital budgeting
Previous studies	
Learning objectives	Capital budgeting is the process of making capital investment decisions in business. Students will learn how to estimate the cash flow for a proposed investment project and how to make an initial assessment whether the project should be accepted or not. The study unit focuses on the process of setting up the discounted cash flow analysis. Students will learn several evaluation criteria, which can be used to determine whether a project is acceptable or not. The student will also understand how scenario analysis and sensitivity analysis can help in decision making.
Contents	• capital investment planning process • discounted cash flow analysis • role of working capital and depreciation in determining project cash flows • evaluation techniques and criteria: NPV, IRR, Payback, Profitability Index, ROI, ARR • scenario and sensitivity analysis • cash flow modelling using Excel and "Invest for Excel"-software • investment proposal
Project (name)	Hotel Case - using Invest for Excel software by Datapartner Oy, www.datapartner.fi ,
Other arrangements	KICK-OFF session: Thursday 22.2. 12:30-15 in Leppävaara • Individual work: theory and excel assignments • FULL DAY (9:00 -15:00) sessions: Thursday/Friday 15.-16.3. and 19.-20.4.