

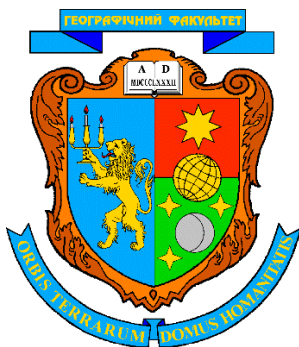
MINISTRY OF EDUCATION AND SCIENCE OF  
UKRAINE

Ivan Franko National University of Lviv  
Faculty of Geography  
Department of Tourism

**Oresta Bordun**

## **Tourism enterprise activity planning**

Methodological instructions



**Lviv 2024**

Tourism enterprise activity planning: methodological  
instructions

**Bordun O. Tourism enterprise activity planning.**

Methodological instructions on academic discipline which is taught within the educational professional program "Tourism activity" and "International tourism" of the second (master's) level of higher education for applicants of specialty 242 "Tourism @ Recreation". – Lviv, 2024, 50 p.

The syllabus of the course "Tourism enterprise activity planning", the list of topics and key questions that will be considered during the study of the discipline, the list of competencies and learning outcomes by discipline, the procedure for evaluating learning outcomes and the distribution of points throughout the entire period of studying the material, as well as recommended literature, are given. Recommended for students of specialty specialty 242 "Tourism @ Recreation" of educational program "Tourism activity" and "International tourism" of the second (master) level.

For students of the specialty "Tourism @ Recreation" of the HEI of Ukraine.

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# Tourism enterprise activity planning: methodological instructions

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## Tourism enterprise activity planning: methodological instructions

### **General features of the course**

The academic discipline Tourism enterprise activity planning” recommended for students of specialty 242 "Tourism @ Recreation" of educational program “Tourism activity” and “International tourism” of the second (master) level.

**Purpose of the academic discipline** “Tourism enterprise activity planning” is to form a system of theoretical knowledge and applied skills in the process of tourism enterprise activity planning.

#### **The tasks of the academic discipline are:**

- ✚ to learn the essence of planning and business planning;
- ✚ to distinguish the features of different types of investment projects: startup, scale up, improvement;
- ✚ to master key techniques of market analysis;
- ✚ to master the technology of a business plan development;
- ✚ to master the technology of developing a financial model for a business plan;
- ✚ to learn the main principles and to master the technology of business plan pitching.

**The object** of the discipline is a set of principles, approaches and methods of planning processes of the tourism enterprise.

An essential element of successful learning of the discipline is self- study of students based on literature, regulatory and legislative documents.

#### **As a result of study students must know:**

- ✚ methodological foundations of planning,
- ✚ laws and principles of planning,
- ✚ organizational form and structure of certain types of planning, information and software,

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- ✚ evaluation of the effectiveness of the developed plans,
- ✚ organizing planning work at the enterprise,
- ✚ business planning.

### **Students must be able:**

- ✚ to organize the company planning using a variety of means and methods of planning;
- ✚ to plan different activities, sales planning different type of tourist products;
- ✚ to develop a production program;
- ✚ to determine the need for staff for planning the growth of labor productivity at the tourist enterprise;
- ✚ to determine the need for material technical resources;
- ✚ to plan production costs and sales;
- ✚ to plan revenues, profitability, financial condition;
- ✚ to evaluate and predict the technical and economic and social development;
- ✚ to carry out current control and analysis of plans.

### **Competence:**

- ✚ ability for abstract thinking, analysis, synthesis.
- ✚ ability to apply knowledge in practical situations.
- ✚ knowledge and understanding of the subject area and understanding of professional activity.
- ✚ skills in using information and communication technologies.
- ✚ ability to conduct research at an appropriate level.
- ✚ ability to generate new ideas (creativity).
- ✚ ability to identify and describe organizational

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characteristics.

✚ ability to work in a team and establish interpersonal interaction when solving professional tasks

Students must possess autonomy and responsibility:

✚ for decision-making;

✚ for decisions in the field of tourism enterprise

activity planning.

### **Program learning outcomes:**

✚ know, understand and be able to use in practice the main provisions of legislation, national and international standards that regulate the activities of tourism business entities;

✚ know, understand and be able to use in practice the basic concepts of the theory of the tourism business, the organization of customer service and the activities of market subjects of tourism services, as well as related sciences;

✚ analyze modern trends in the development of the tourism and recreation industry;

✚ develop and present your own projects and developments, argue your proposals for tourism business development.

### **Evaluation criteria**

The assessment is carried out on a 100-point scale.

Points are awarded according to the following ratio:

✚ exercises: maximum number of points 30

✚ interim control: maximum number of points 20

✚ final test: maximum number of points 50

Final maximum number of points 100

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### Rating scale: university, national and ECTS

The sum of points for all types of educational activity	ECTS	Evaluation on a national scale
		For an exam, course project, practice
90 – 100	<b>A</b>	excellent
81-89	<b>B</b>	good
71-80	<b>C</b>	
61-70	<b>D</b>	
51-60	<b>E</b>	satisfactory
21-50	<b>FX</b>	unsatisfactory
0-20	<b>F</b>	unsatisfactory (non-transferable)

The structure of the academic discipline **Tourism enterprise activity planning** is presented in Table 1.

Name of indicators	Field of knowledge, level of higher education	Characteristic Academic discipline	
		Full-time teaching	Part-time form of education
Quantity of credits ECTS - 3	24 Service sector	selective	
Tests– 2	Specialty 242 "Tourism @ Recreation"	Course	
contents modules – 2		2	2
tasks for independent work - absent		Semester	
Total Hours for topics - 90		1	1
		Lectures	
Hours per week of the academic discipline: auditors – 2	level of higher education second (master's) level of higher education	16	6
Individual work – 3,5		workshops	
		16	6
		Individual work	
		58	118
		Type of control: test/credit	

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### Syllabus of the academic discipline Tourism enterprise activity planning

<b>Name of the course</b>	" <u>Tourism enterprise activity planning</u> "
<b>Course teaching address</b>	Lviv, 41 Doroshenko str.
<b>The faculty and department under which the discipline is established</b>	Faculty of Geography, Department of Tourism
<b>Field of knowledge, code and name of specialty</b>	Field of knowledge 24 Service sector, specialty 242 "Tourism @ Recreation"
<b>Course teachers</b>	Oresta Bordun, PhD, Associate Professor, Associate Professor of the Department of Tourism
<b>Contact information of teachers</b>	oresta.bordun@lnu.edu.ua, <a href="https://geography.lnu.edu.ua/en/employee/bordun-oresta">https://geography.lnu.edu.ua/en/employee/bordun-oresta</a> , Lviv, 41 Doroshenko str, office 4
<b>Consultations</b>	Consultations on the day of lectures/practical classes (by prior arrangement). On-line consultations through ms teams are also possible. To agree on the time of consultations, you should write to the e-mail of the teacher or call.
<b>Course page</b>	<a href="https://geography.lnu.edu.ua/course">https://geography.lnu.edu.ua/course</a>
<b>Information about the course</b>	The study of the educational discipline " <u>Tourism enterprise activity planning</u> " is an important component of Tourism activity.
<b>A brief summary of the course</b>	The discipline " <u>Tourism enterprise activity planning</u> " is a additional discipline for the educational program master in " Tourism @ recreation ", which is taught in second year in the 1 semester in the amount of 3 credits (according to the European Credit Transfer System ECTS).



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<p><b>Purpose and objectives of the course</b></p>	<p>The purpose of the course is to form a system of theoretical knowledge and applied skills in the process of tourism enterprise activity planning</p> <p>The objectives of the course:</p> <ul style="list-style-type: none"> <li>- to learn the essence of planning and business planning;</li> <li>- to distinguish the features of different types of investment projects: startup, scale up, improvement;</li> <li>- to master key techniques of market analysis;</li> <li>- to master the technology of a business plan development;</li> <li>- to master the technology of developing a financial model for a business plan;</li> <li>- to learn the main principles and to master the technology of business plan pitching.</li> </ul>
<p><b>Literature for studying the discipline</b></p>	<p><i>Basic literature</i></p> <ol style="list-style-type: none"> <li>1. Мальська М.П., Бордун О.Ю. Організація та планування туристичної діяльності: теорія та практика Підручник. – К.: Центр учбової літератури, 2012.– 346 с</li> <li>2. Prischepa N. P. Business planning: text-book / N. P. Prischepa. – Luhansk: Publishing House of the SE “LNU of Taras Shevchenko”, 2012. – 121 p.</li> <li>3. Vinogradov, M., Panin, Z., Larionov, A., Vasilyev, L. Business Planning in the Hospitality Industry: Tutorial, 4th ed., M.: Publishing and Trading Corporation «Dashkov and K<sup>o</sup>», 2013. 280 p.</li> <li>4. Tourism Business Planning. A Workbook. – 2008, 93 p.</li> <li>5. Syllabus of the academic discipline "Planning the Activity of the Enterprise" for students of training direction 6.030601 "Management" of all forms of study / compiled by T. Lepyko, O. Mazorenko. – Kh. : Publishing House of S. Kuznets KhNUE, 2014. – 31 p. (English)</li> </ol> <p><i>Additional literature</i></p> <ol style="list-style-type: none"> <li>1. Gerald Schwetje, Sam Vaseghi. The Business Plan How to Win Your Investors' Confidence Hamburger Beratungs-Kontor GmbH &amp; Co. KG, 2007, 177p.</li> <li>2. Business Planning for Sustainable Tourism / Chapter 6 [https://www.seagrant.umaine.edu/files/pdf.../07RG6.pdf ]</li> <li>3. Strategic planning for sustainable tourism development in Poland [https://depot.ceon.pl/.../Strategic%20planning%20for%20su ]</li> </ol>

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	<p>4. Strategic planning in the context of sustainable tourism development [<a href="https://cyberleninka.ru/article/n/strategic-planning-in-the-context-of-sustainable-tourism-development">https://cyberleninka.ru/article/n/strategic-planning-in-the-context-of-sustainable-tourism-development</a>]</p> <p>5. Indicators of Sustainable Development for Tourism Destinations A Guidebook. - Copyright © 2004 World Tourism Organization Calle Capitán Haya, 42 28020 Madrid, Spain.</p> <p>6. Kotlyk A. Business planning [Electronic resource] // Website of PNS of S. Kuznets KhNUE. – Access mode: <a href="https://pns.hneu.edu.ua/course/view.php?id=9156">https://pns.hneu.edu.ua/course/view.php?id=9156</a>.</p>
<b>Duration of the course</b>	90 hours
<b>The scope of the course</b>	16 hours of lectures, 16 hours of practical classes and 58 hours of independent work
<b>Expected learning outcomes</b>	<p>As a result of studying this course, the student should:</p> <p><b>to know:</b> methodological foundations of planning,</p> <ul style="list-style-type: none"> <li>- laws and principles of planning,</li> <li>- organizational form and structure of certain types of planning, information and software,</li> <li>- evaluation of the effectiveness of the developed plans,</li> <li>- organizing planning work at the enterprise,</li> <li>- business planning</li> </ul> <p><b>be able to:</b> to organize the company planning using a variety of means and methods of planning;</p> <ul style="list-style-type: none"> <li>- to plan different activities, sales planning different type of tourist products;</li> <li>- to develop a production program;</li> <li>- to determine the need for staff for planning the growth of labor productivity at the tourist enterprise;</li> <li>- to plan production costs and sales;</li> <li>- to plan revenues, profitability, financial condition;</li> <li>to evaluate and predict the technical and economic and social development;</li> <li>- to carry out current control and analysis of plans.</li> </ul>
<b>Keywords</b>	Planning, business planning, business plan, startup, business model, financial model

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<p><b>Course format</b></p>	<p>Full-time / Part-time</p> <p><i>The full-time form of education</i> involves constant personal contact between a scientific and pedagogical worker and a student, which ensures the acquisition of deep system knowledge and stable skills. Full-time students are required to attend classes according to the schedule and complete educational tasks in a timely manner according to the work program.</p> <p><i>Part-time form of education</i> is an education that combines self-study and face-to-face education. It is characterized by phasing. At the first stage, the knowledge base and methods for independent assimilation of educational information and the formation of skills are obtained (installation session), at the second stage, the part-time student independently learns the educational material, performs planned individual tasks, and at the third stage, direct verification of the learning results is carried out.</p>
<p><b>Topics</b></p>	<p>The scheme of the "<u>Tourism enterprise activity planning</u>" course is presented below in tabular form</p>
<p><b>Form of final control</b></p>	<p>Test/ credit at the end of the semester</p>
<p><b>Prerequisites</b></p>	<p>To study the course, students need basic knowledge of tourism, tourism management, tourism economy, Intermediate English skills, and geospatial orientation.</p>
<p><b>Teaching methods and techniques that will be used during the teaching of the course</b></p>	<p>Presentation, lectures, guest lectures, discussion, case</p> <p>Lectures: conducting lectures; explanation and giving examples from the activities of enterprises according to the topics of the lectures; discussion, conversation, illustration, demonstration.</p> <p>Exercises: Presentation, answer, test survey, discussion, case.</p>
<p><b>Necessary equipment</b></p>	<p>To study the course, it is enough to have commonly used programs such as Microsoft Office Word, Microsoft Office Excel, Microsoft Office Power Point</p>
<p><b>Evaluation criteria</b></p>	<p>The assessment is carried out on a 100-point scale. Points are awarded according to the following ratio:</p> <ul style="list-style-type: none"> <li>• exercises: maximum number of points 40</li> <li>• interim control: maximum number of points 10</li> </ul>

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		<ul style="list-style-type: none"> <li>• final test: maximum number of points 50</li> </ul> Final maximum number of points 100	
<b>№</b>	<b>Evaluation criteria (separately for each type of educational activity)</b>	<b>5</b>	<b>МАКСИМУМ баллов</b>
<b>1. Points of current academic performance for participation in practical classes</b>			
<b>Evaluation criteria</b>		<b>5</b>	
	the student has full knowledge of the educational material, freely and reasonably presents it during oral presentations and written answers, deeply and comprehensively reveals the content of theoretical issues and practical tasks, using the required and additional literature.	<b>5</b>	
	the student has a good command of the academic material, presents it reasonably during oral presentations and written answers, mainly reveals the content of theoretical issues and practical tasks, using the required literature. However, the presentation of some issues lacks sufficient depth and argumentation, with some minor inaccuracies and minor errors.	<b>4</b>	
	the student has a general knowledge of the educational material, presents its main content during oral presentations and written answers, but without a deep comprehensive analysis, justification and argumentation, without using the necessary literature, making some significant inaccuracies and mistakes.	<b>3</b>	
	the student does not fully master the educational material. He/she presents it fragmentarily, superficially (without argumentation and justification) during oral presentations and written answers, does not sufficiently reveal the content of theoretical questions and practical tasks, while making significant inaccuracies	<b>2</b>	

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	the student has a partial knowledge of the educational material is not able to present the content of most issues of the topic during oral presentations and written answers, making significant mistakes.	<b>1</b>	
	the student does not know the material	<b>0</b>	
	<b><i>Maximum number of points for participation in 8 practical classes</i></b>	<b>40 points</b>	
	<b>2. Independent work of students (ISW)</b>		
	<b>Evaluation criteria</b>	<b>2 points</b>	
	The independent work of students, which is provided for in the topic along with classroom work, is assessed during the current control of the topic at the relevant lesson. Mastery of topics that are submitted only for independent work is controlled during the final semester control.	<b>2</b>	
	<b>3. Individual research work of a student (IRW)</b>		
	<b>Evaluation criteria</b>	<b>5 points</b>	
	the work is completed and defended according to the schedule, with explanations and conclusions and in full	<b>5</b>	
	the work is defended, but partially completed, in violation of deadlines or requirements	<b>4</b>	
	the work is not defended and is partially completed, in violation of deadlines or requirements	<b>3</b>	
	the work is not defended and performed in violation of methodological recommendations	<b>1-2</b>	
	the work is not done	<b>0</b>	
	<b>4. Additional points</b>		
	<b>Evaluation criteria</b>	<b>3 points</b>	
	Additional points are awarded for writing abstracts / participation in the activities of a scientific club / participation in scientific seminars and round tables / participation in non-formal education activities (for obtaining certificates of completion of training on various educational platforms (Coursera, Prometheus, etc.)	<b>3</b>	

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	<i>Maximum number of points for the current control</i>	<i>50 points</i>
<b>5. The final test</b>		
	<b>Evaluation criteria</b>	<b>50 points</b>
	<i>Current and final control</i>	<b>together – 100</b>
<p>The <b>final grade for the semester</b> is the sum of the grades received by the student for the current assessment in practical classes, the grade for the final control of students' knowledge and competences in the form of a semester exam, grades for SRS, INDR, additional points. The maximum semester grade is 100 points (50 points for current control and 50 points for the final exam).</p> <p><b>Written work:</b> Students are expected to complete several types of written work (INDS, case study).</p> <p><b>Academic integrity:</b> Students' work is expected to be their own original research or reasoning. Lack of references to sources used, fabrication of sources, cheating, interference with the work of other students are, but not limited to, examples of possible academic dishonesty. The detection of signs of academic dishonesty in a student's written work is grounds for non-credit by the instructor, regardless of the extent of plagiarism or cheating.</p> <p><b>Attendance</b> is an important part of learning. All students are expected to attend all lectures and practical classes of the course. Students must inform the instructor if they are unable to attend. In any case, students are required to meet all deadlines for all types of written work required by the course.</p> <p><b>Literature.</b> All literature that students cannot find on their own will be provided by the teacher for educational purposes only and without the right to transfer it to third parties. Students are encouraged to use other literature and sources that are not among the recommended ones.</p> <p><b>Grading policy.</b> The points gained during the current testing, independent work and the final test are taken into account. At the same time, attendance at classes and student activity during practical classes are taken into account; inadmissibility of absences and lateness to classes; use of a mobile phone, tablet or other mobile devices during classes for purposes unrelated to learning; cheating and plagiarism; late completion of the assigned task, etc. No form of violation of academic integrity is tolerated.</p>		

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## COURSE SCHEME

Week	Topic, plan, short theses	Form of activity (Lectures, exercises)
<b>Modul 1. <i>The theoretical basis of business planning</i></b>		
1	<p><b>Topic 1. General concepts, methodical grounding of a planning. Business-planning in tourism.</b></p> <p>1. The definition of planning            2. The role and place of planning in managing an enterprise.            3. The essence of planning and hierarchy of planning.            4. Principles of planning.            5. Methods of planning.            6. Benefits of planning.</p>	Lecture (2 hours)
2	<p><b>Topic 1. General concepts, methodical grounding of a planning. Business-planning in tourism.</b></p>	Lecture (2 hours) Exercise (2 hours): Group discussion of the topics of lecture:
3	<p><b>Topic 2. Characteristics the branch in which the project is realized</b></p> <p>1. Identify social, legal, environmental, economic, and political realities of the market.            2. Detailed information on travel industry trends, demographics, visitor spending habits, means of transportation and destination is readily available</p>	Lecture (2 hours)

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4	<p><b>Topic 2. Characteristics the branch in which the project is realized.</b></p> <ol style="list-style-type: none"> <li>1. Determining the market size and market price.</li> <li>2. Consumer profile. Questionnaire.</li> <li>3. Factors impacting demand.</li> </ol> <p>Legislative regulation of the market.</p> <ol style="list-style-type: none"> <li>4. Competitive analysis.</li> <li>5. Market infrastructure</li> </ol>	<p>Lecture (2 hours)</p> <p>Exercise (2 hours): Group discussion of the topics of lecture: to identify social, legal, environmental, economic, and political realities that may have an impact on your business.</p>
5	<p><b>Topic 3. Description of the product</b></p> <ol style="list-style-type: none"> <li>1. Main idea of your product.</li> <li>2. What are the selling features of your product? (Consider bundling, luxury and standard packages, flexible itineraries, vouchers and coupons, etc.)</li> <li>3. Is the product passive or participatory?</li> </ol>	<p>Lecture (2 hours)</p>
6	<p><b>Topic 3. Description of the product.</b></p> <p><b>Placement of the facility of business.</b></p> <p><b>Strategy of marketing</b></p> <ol style="list-style-type: none"> <li>1. What exactly are the products and/or services that your business is going to provide? (Describe in detail the new products/services.)</li> <li>2. Describe your business goals</li> <li>3. What results do you expect to achieve based on your goals? (Identify business objectives in short and longer term.)</li> </ol>	<p>Lecture (2 hours)</p> <p>Exercise (2 hours): group discussion of the topics of lecture: Team building game. Development and presentation of business ideas</p>



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7	<p><b>Topic 4. Profile of your target market</b></p> <ol style="list-style-type: none"> <li>1. Identify the type of visitors you will serve.</li> <li>2. Who are they are (age, family types, income, marital status, education and lifestyle patterns)?</li> </ol>	Lecture (2 hours)
8	<p><b>Topic 4. Profile of your target market</b></p> <p>Analyse profile of your tourist/customer</p>	Lecture (2 hours) Exercise (2 hours): Workshop: present profile of your tourist/customer
<b>Modul 2. Features of business planning at the tourism enterprise</b>		
9	<p><b>Topic 5. Placement of the facility of business.</b></p> <ol style="list-style-type: none"> <li>1. Determination of the need for premises, equipment, transport.</li> <li>2. Determination of the need for components, materials, energy, characteristics and contact details of suppliers, availability of contracts.</li> <li>3. Organizational and legal form of project implementation.</li> <li>4. Taxation and accounting system.</li> </ol>	Lecture (2 hours)
10	<p><b>Topic 5. Placement of the facility of business.</b></p>	Lecture (2 hours) Exercise (2 hours): Workshop: present your own operational plan
11	<p><b>Topic 6. Finance plan</b></p> <ol style="list-style-type: none"> <li>1. Meaning and objectives of financial planning.</li> <li>2. Financial planning process.</li> <li>3. Tools and techniques for preparing a financial plan.</li> <li>4. Meaning and importance of budgeting.</li> </ol>	Lecture (2 hours)
12	<p><b>Topic 6. Finance plan</b></p> <ol style="list-style-type: none"> <li>1. Determination of sources, conditions and developing the project financing schedule.</li> </ol>	Lecture (2 hours) Exercise (2 hours): Workshop: present your own financial plan

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	<p>2. Calculation of costs, revenue and investments.</p> <p>3. Calculation of project performance indicators.</p>	
13	<p><b>Topic 7. Management of business project realization</b></p> <p>1. Assessment of the ability of management to lead the project. Your CV.</p> <p>2. Selecting a mode of operation.</p> <p>3. Organizational structure and staffing of the project.</p> <p>4. Project team motivation.</p> <p>5. Staff requirements, job descriptions.</p> <p>6. Personnel recruitment and training plan</p>	Lecture (2 hours)
14	<p><b>Topic 7. Management of business project realization</b></p>	Lecture (2 hours) Exercise (2 hours): Exercise (2 hours):
15	<p><b>Topic 8. Business plan pitching</b></p> <p>Executive summary of the project. Business plan formatting. Business plan pitching.</p>	Lecture (2 hours)
16	<p><b>Topic 8. Summary and presentation of business plan</b></p>	Lecture (2 hours) Exercise (2 hours):.

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**STRUCTURE OF THE EDUCATIONAL DISCIPLINE.**

**Distribution of hours**

Topics	Hours	Including		
		Lecture	Exercise	Independent work
1. General concepts, methodical grounding of a planning. Business-planning in tourism.	10	2	2	6
2. Characteristics the branch in which the project is realized.	10	2	2	6
3. Description of the tourist product	10	2	2	6
4. Profile of your target market	15	2	2	11
5. Placement of the facility of business	15	2	2	11
6. Finance plan	10	2	2	6
7. Management of business project realization	10	2	2	6
8. Summary and presentation of business plan	10	2	2	12
<b>Total hours</b>	90	16	16	58

**Themes of seminar lessons**

№ з/п	Name of theme	Amount of hours
1	Requirements to the planning	2
2	Characteristics the branch in which the project is realized.	2
3	Defense of a business plan	2

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## Literature review:

### ***Basic literature***

1. Мальська М.П., Бордун О.Ю. Організація та планування туристичної діяльності: теорія та практика Підручник. – К.: Центр учбової літератури, 2012.– 346 с
2. Prischepa N. P. Business planning: text-book. – Luhansk: Publishing House of the SE “LNU of Taras Shevchenko”, 2012. – 121 p.
3. Vinogradov, M., Panin, Z., Larionov, A., Vasilyev, L. Business Planning in the Hospitality Industry: Tutorial, 4th ed., M.: Publishing and Trading Corporation «Dashkov and K°», 2013. 280 p.
4. Tourism Business Planning. A Workbook. – 2008, 93 p.
5. Syllabus of the academic discipline "Planning the Activity of the Enterprise" for students of training direction 6.030601 "Management" of all forms of study / compiled by T. Lepeyko, O. Mazorenko. – Kh. : Publishing House of S. Kuznets KhNUE, 2014. – 31 p. (English)

### ***Additional literature***

1. Gerald Schwetje, Sam Vaseghi. The Business Plan How to Win Your Investors' Confidence Hamburger Beratungs-Kontor GmbH & Co. KG, 2007, 177p.
2. Business Planning for Sustainable Tourism / Chapter 6 <https://www.seagrant.umaine.edu/files/pdf.../07RG6.pdf>
3. Strategic planning for sustainable tourism development in Poland <https://depot.ceon.pl/.../Strategic%20planning%20for%20su>.
4. Strategic planning in the context of sustainable tourism development <https://cyberleninka.ru/article/n/strategic-planning-in-the-context-of-sustainable-tourism-development>.
5. Indicators of Sustainable Development for Tourism Destinations A Guidebook. - Copyright © 2004 World Tourism Organization Calle Capitán Haya, 42 28020 Madrid, Spain.

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6. Kotlyk A. Business planning  
<https://pns.hneu.edu.ua/course/view.php?id=9156>

### *Electronic resource*

1. Value Proposition design  
<https://www.youtube.com/watch?v=kiWkRiynPAo>
2. Value Proposition Canvas <https://www.decisionlink.com/blog/a-deep-dive-into-the-customer-value-proposition-map-understanding-the-canvas>
3. Value Proposition Canvas  
<https://www.strategyzer.com/library/the-value-proposition-canvas>
4. Entrepreneurial Strategy - Starting, Managing, and Scaling New Ventures [Open access book: Dean A. Shepherd, Holger Patzelt, 2021, Final part (“Founder Exit”) of Chapter 3 “Organizing the Startup of a New Venture”.  
<https://link.springer.com/book/10.1007/978-3-030-78935-0>
5. 7 exit strategies for founders and start-up business owners [Seven Legal, August 19, 2022]  
<https://sevenlegal.co.uk/blog/exit-strategies/>
6. Entrepreneurship and Innovation Toolkit [Lee A. Swanson (2017, CC BY-SA), Version 3.0, Chapter 8 “Strategic Entrepreneurship” (made available online under the Creative Commons licence CC BY-SA).
7. The State of Social Enterprise Support (SESO) In Europe And Neighbouring Countries 2022-2023 Report, Euclid Network 2023. <https://euclidnetwork.eu/2023/04/euclid-network-proudly-presents-the-state-of-social-enterprise-support-in-europe-and-neighbouring-countries-2022-2023-report/>
8. 8 top tips to successfully expand to new markets and plan your internationalisation strategy <https://www.eu-startups.com/2023/02/8-top-tips-to-successfully-expand-to-new-markets-and-plan-your-internationalisation-strategy>
9. How cultural differences impact international business in 2017 [Hult International Business School, Blog-article by Katie Reynolds]

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10. Cultural Intelligence: What Do You Really Mean? [CEMS – The global alliance in management education, Article by Marie-Therese Claes, Ph.D. “Cultural Intelligence: What Do You Really Mean?”, 2019]
11. IMD Business School: A Short Video Series on the Business Model Canvas
12. IMD Business School: A Short Video Series on the Business Model Canvas <https://www.strategyzer.com/library/imd-business-school-a-short-video-series-on-the-business-model-canvas>
13. <https://corporatefinanceinstitute.com/resources/accounting/profit-ability-ratios>
14. New vision statement under the leadership of Tim Cook - <https://www.investopedia.com/ask/answers/042315/what-apples-current-mission-statement-and-how-does-it-differ-steve-jobs-original-ideals.a>
15. Open textbook “Principles of Finance” [published by Rice University, OpenStax, under CC BY 4.0 license, provides an introduction on how to calculate the Net Present Value (in Chapter 16.2)]
16. Article by Amy Gallo published by the Harvard Business Review <https://hbr.org/2014/07/a-quick-guide-to-breakeven-analysis>
17. Six Myths of Entrepreneurship <https://www.youtube.com/watch?v=zWgGX71Iws>
18. <https://www.sba.gov/breakevenpointcalculator>
19. STP marketing <https://www.youtube.com/watch?v=X2BcjIjR4UM>

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*Seminar #1*

**General concepts, methodical grounding of a planning. Business-planning in tourism.** The concept, essence and tasks of planning. The role of planning in managing a company. The hierarchy of business planning. Essence and place of strategic, business and functional planning. The value of the mission statement in the planning scheme. Characteristics of planning principles. Methods of planning. Advantages of planning. Classification of planning. Differences between strategic and operational planning. Concept of the plan and characteristics of different types of plan.

***Basic literature:***

1. Мальська М.П., Бордун О.Ю. Організація та планування туристичної діяльності: теорія та практика Підручник. – К.: Центр учбової літератури, 2012.– 346 с
2. Prischepa N. P. Business planning: text-book. – Luhansk: Publishing House of the SE “LNU of Taras Shevchenko”, 2012. – 121 p.
3. Vinogradov, M., Panin, Z., Larionov, A., Vasilyev, L. Business Planning in the Hospitality Industry: Tutorial, 4th ed., M.: Publishing and Trading Corporation «Dashkov and K°», 2013. 280 p.

*Seminar #2*

**Characteristics the branch in which the project is realized.** The tourism developer must respond to emerging trends. Your task is to clearly define the market for your tourism business so that you can determine your marketing objectives. If the proposed service or facility is intended to capitalize on an innovative new trend in the industry, the developer must research consumer appeal to be assured that there are enough people interested in the new concept, that they have enough money to spend on it, and that they are willing to

## Tourism enterprise activity planning: methodological instructions

spend their money on it. Check the permits and licenses that apply to your business concept and provide details (Identify the requirements that apply to your business and provide details on how you will satisfy them.)

### **Basic literature:**

1. SATD <https://www.tourism.gov.ua/en/home>
2. Lviv open to the world <https://lviv.travel/en>
3. Karpaty info <https://www.karpaty.info/en/uk/lv/>

### **Seminar #3**

#### **Pitch up a business plan.**

1. Describe the purpose to which the funds will be applied
2. Demonstrate how the project will attract new visitors to the region, and/or increase spending within the region by visitors (including markets, such as business travelers, which may be induced to spend on activities not related to their main purpose of travel)
3. Identify local benefits in terms of jobs created for residents and revenues flowing to regional businesses providing goods and services to the project;
4. Provide profile(s) of the target market(s);
5. Describe the product/market match;
6. Describe marketing strategy and tactics;
7. Provide pro forma financial projections over a 1 – year forecast period

## **6. Themes of workshops**

<b>№ з/п</b>	<b>Name of theme</b>	<b>Amount of hours</b>
1	Profile of your clients	2
2	Description of the product. Marketing strategy	2
3	Placement of the facility of business.	2
4	Financial plan	2



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5	Management of business project realization	2
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**#1 Workshop Profile of your clients/customers**

1. How do they travel?
2. How do they spend their money?
3. What interests them?
4. Where do they come from?
5. Why do they travel?
6. When do they travel?
7. How many are expected?
8. How often do they travel?
9. How price-sensitive are they?

***Basic literature:***

1. Tourism Business Planning. A Workbook. – 2008, 93 p.
2. Vinogradov, M., Panin, Z., Larionov, A., Vasilyev, L. Business Planning in the Hospitality Industry: Tutorial, 4th ed., M.: Publishing and Trading Corporation «Dashkov and K°», 2013. 280 p.
3. Мальська М.П., Бордун О.Ю. Організація та планування туристичної діяльності: теорія та практика Підручник. – К.: Центр учбової літератури, 2012.– 346 с
4. Prischepa N. P. Business planning: text-book. – Luhansk: Publishing House of the SE “LNU of Taras Shevchenko”, 2012. – 121 p.

**#2. Workshop Description of your planning product. The Competitive Advantage of your Product. Describe your competitors in table.**

1. What are the selling features of your product? (Consider bundling, luxury and standard packages, flexible itineraries, vouchers and coupons, etc.)

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2.The Competitive Advantage of your Product. If similar products are offered by a number of suppliers in your area, describe your competitive advantage. It is not enough to describe your product as the “best”. It is important to tell exactly what advantage your product offers over competitive products.

*Tabl 1*

**Description of competitors and their products in your city.**

Nº	The name of the competitor	Photo from google-map
1		
2		
.....		

*Tabl 2*

**Description of competitors’ products**

Nº	The name of the competitor	Product	Price	Features of product	Marketing activities

\*You can make a table for each competitor separately

*Tabl 3*

**Description of your products**

Nº	Product	Price	Features of product	Marketing activities	Special value for customers

**#3. Placement of the facility of business. The place of a business idea in real space.**

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1. Describe the spatial location of the business project using Google Maps. (Screenshot from Google map of the location of the object and its competitors within a radius of 500 m).
2. Photo of the place with a sign for rent or sale.
3. Calculation of the cost of rent or sale (indicate the area and cost of 1 square meter)

### #4 Financial planning. Create your own finance plan

In corporate accounting, the breakeven point (BEP) formula is determined by dividing the total fixed cost associated with production by the revenue per individual unit minus the variable costs per unit. In this case, fixed costs refer to those that do not change depending upon the number of units sold. Put differently, the breakeven point is the production level at which total revenues for a product equal total expenses.

$$\text{Break Even Point} = \frac{\text{Fixed Cost}}{(\text{Sales Price per Unit} - \text{Variable Cost per Unit})}$$

*Formula 1.1.*

*Calculate the break-even volume of your project idea (excel)*

1. Identify the total fixed cost (e.g., for production machinery) related to your project.
2. Identify the variable cost (e.g., for supplies and material) per unit produced/sold.
3. Identify your revenues per unit sold on the basis of an assumed market price of your product/service.
4. Calculate the delta between the revenue and variable cost per unit (=contribution margin).

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5. Calculate the break-even volume on the basis of the break-even formula.
6. Change the assumed market price to assess the impact of the market price on the break-even volume.
7. Show the break-even volume in a graph.

**#5 Management of business project realization**

1. Assessment of the ability of management to lead the project. Your CV.
2. Selecting a mode of operation.
3. Organizational structure and staffing of the project.
4. Project team motivation.
5. Staff requirements, job descriptions.
6. Personnel recruitment and training plan

Tabl 4

**Independent work**

№ з/п	Name of theme	Amount of hours
1	Describe Your Business Idea	4
2	Who will buy Your Product?	4
3	Selling Features of Your Product	4
4	Legal and Licensing Requirements	4
5	Your Business Environment	4
6	Packaging your tourist product	5
7	How will you develop and market your product or service?	5
4	Building and Land Development Requirements	5
5	Steps in financial analysis.	5
6	Projected cash flow and working capital needed.	4
7	Level of Risk and Market Acceptance	4
8	Evaluate rate of return and feasibility	4
	Sum	58

## Tourism enterprise activity planning: methodological instructions

### **Individual educational and experience task**

Create business plan your-own tourism company

#### **Independent training includes:**

- 1) study of theoretical material from the previous lecture before each further lecture;
- 2) collection, generalization, processing of information necessary for active work in practical classes and performing the individual scientific research task.

#### **Questions for self-control**

1. What is planning and plan?
2. The role and place of planning in managing an enterprise
3. How and why do managers plan?
4. What types of plans do managers use?
5. What are some useful planning tools and techniques?
6. What are the stages of the planning process?
7. Who is involved in the planning process?
8. Explain different kinds of planning.
9. What are the object and subject of planning?
10. Where do you go with strategic planning?
11. What is business/action/operational planning?
12. Does it matter whether you are planning for an organisation or planning for a project?
13. Explain the most popular planning tools and techniques.
14. What are the factors influencing the form of the planning choice?
15. Explain the importance of the strategic business plan.
16. Describe sales and operations planning in terms of its purpose, components, and frequency.
17. Principles of planning.
18. Methods of planning.
19. Benefits of planning.
20. Identify social, legal, environmental, economic, and political realities of the market.

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21. Meaning and objectives of financial planning.
22. Financial planning process.
23. Tools and techniques for preparing a financial plan.
24. Marketing plan.
25. Determination of sources, conditions and developing the project financing schedule.
26. Meaning and importance of budgeting.
27. Calculation of costs, revenue and investments.
28. Organizational structure and staffing of the project.
29. Project team motivation.
30. Staff requirements, job descriptions.
31. Personnel recruitment and training plan

# Tourism enterprise activity planning: methodological instructions

## ADDITIONAL MATERIALS

## Tourism enterprise activity planning: methodological instructions

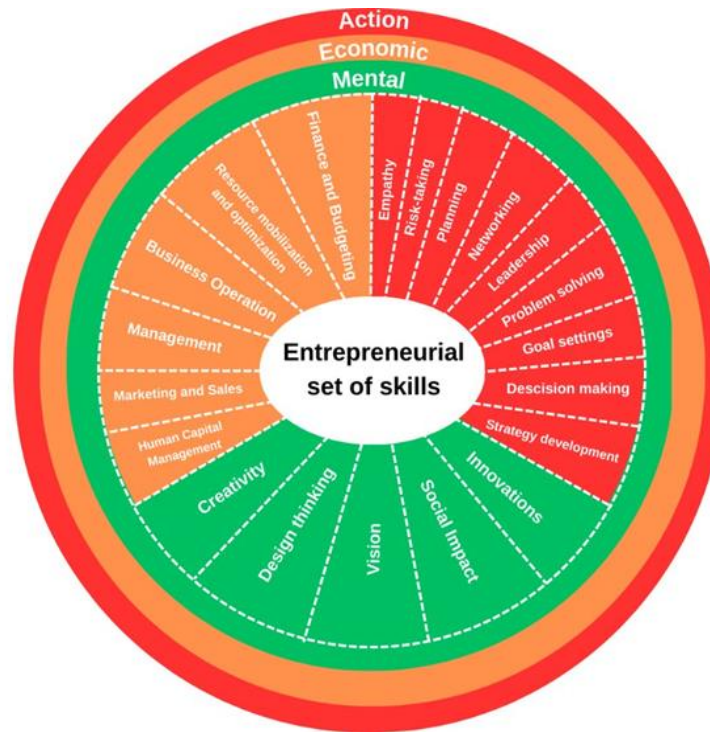
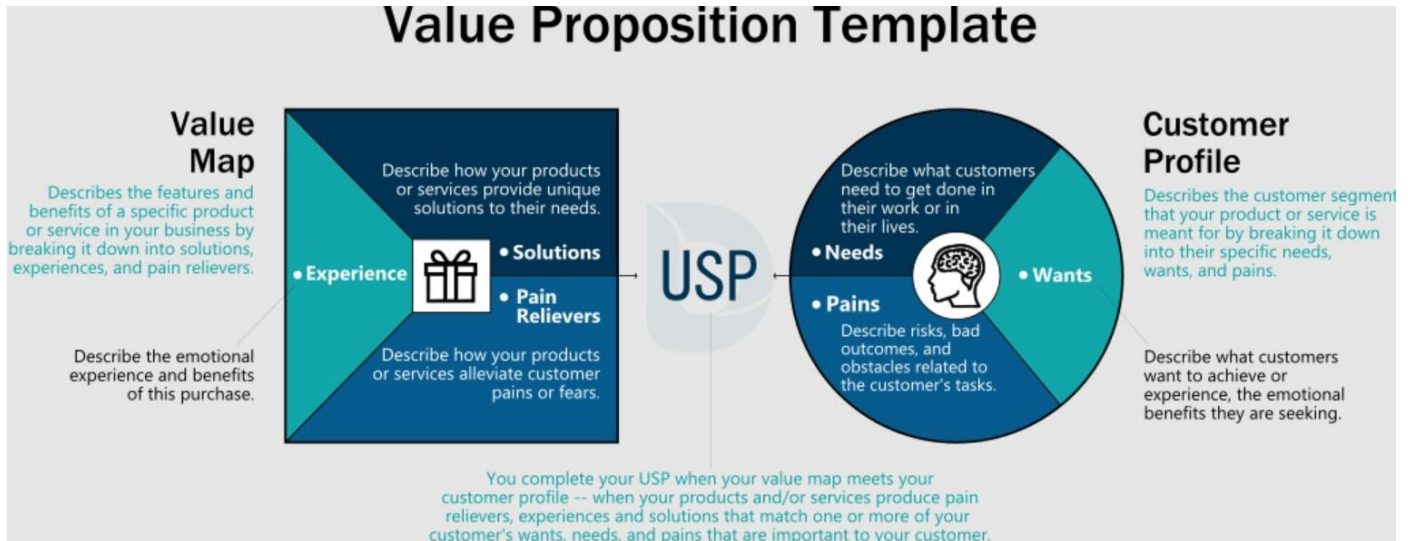


Fig.1. ENTREPRENEURIAL SET OF SKILLS





**Fig.2. Value Proposition Canvas** <https://www.decisionlink.com/blog/a-deep-dive-into-the-customer-value-proposition-map-understanding-the-canvas>

# Tourism enterprise activity planning: methodological instructions

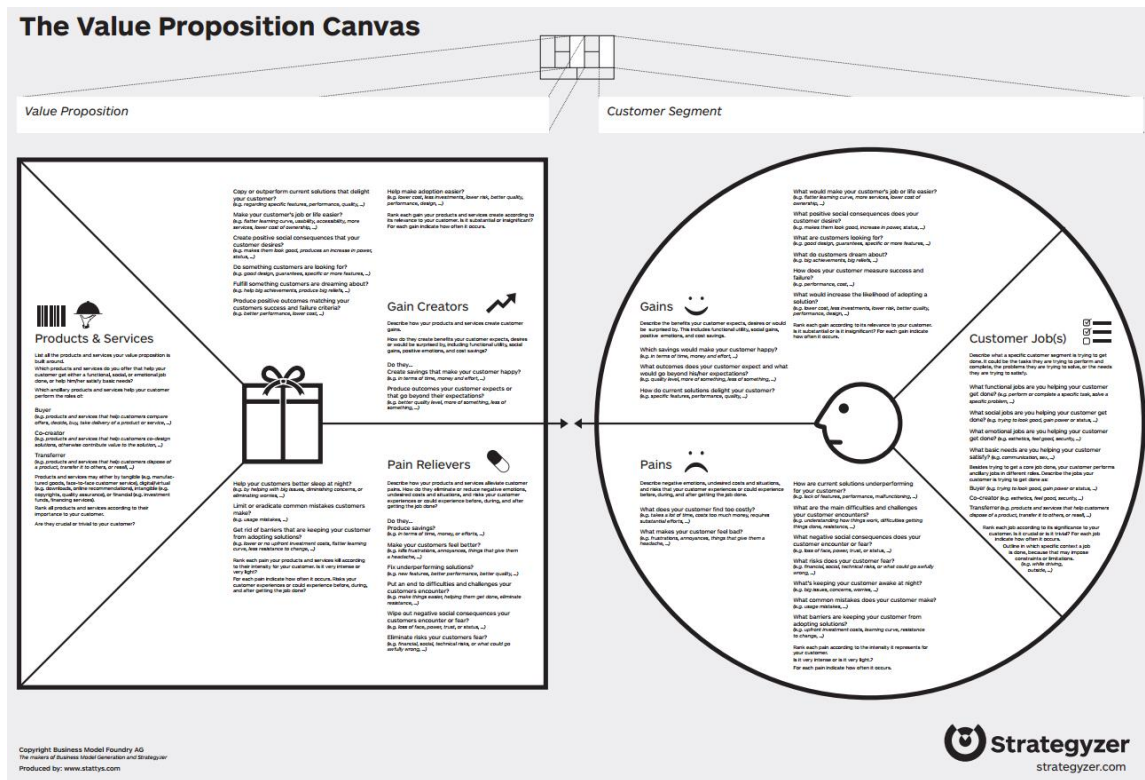


Fig.3. The value proposition canvas

## Tourism enterprise activity planning: methodological instructions

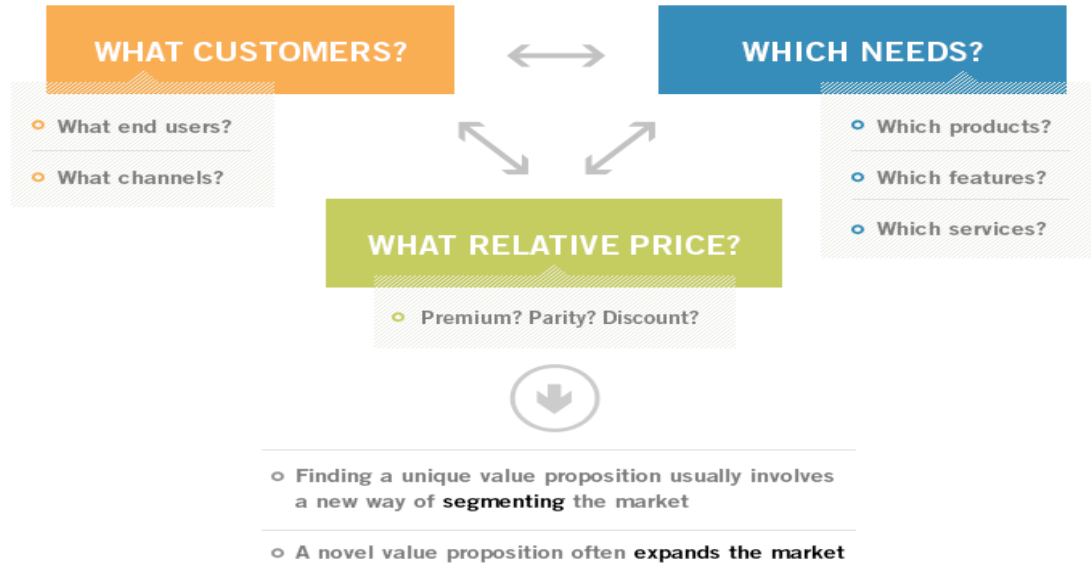


Figure 4. Three Essential Questions to design an effective value proposition

[Source: <https://www.isc.hbs.edu/strategy/creating-a-successful-strategy/Pages/unique-value-proposition.aspx>]

## Tourism enterprise activity planning: methodological instructions

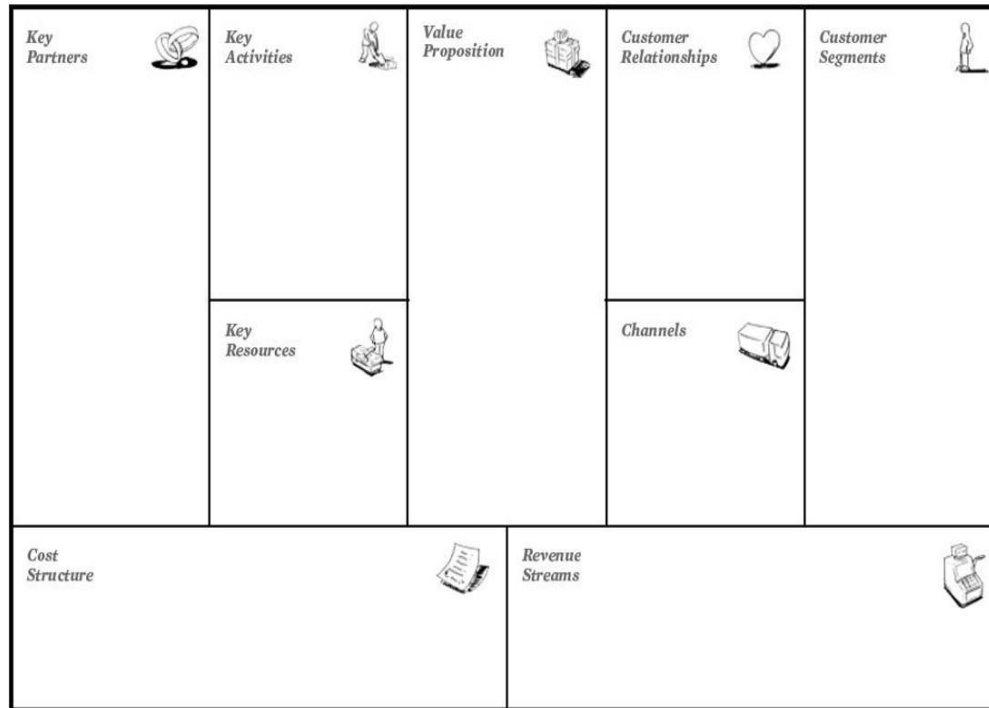


Figure 5. BMC Template (Strategyzer)

## Balance Sheet

Assets	Liabilities & equity
<ul style="list-style-type: none"><li>■ Non-current assets<ul style="list-style-type: none"><li>» Intangibles</li><li>» <b>Tangibles</b></li><li>» Long term investments</li></ul></li></ul>	<ul style="list-style-type: none"><li>■ Equity<ul style="list-style-type: none"><li>» Share capital</li><li>» Reserves</li><li>» Retained earnings</li><li>» Savings</li></ul></li></ul>
<ul style="list-style-type: none"><li>■ Current Assets<ul style="list-style-type: none"><li>» Inventories</li><li>» Receivables</li><li>» Short-term investments</li><li>» C&amp;CE</li></ul></li></ul>	<ul style="list-style-type: none"><li>■ Liabilities (Debt)<ul style="list-style-type: none"><li>» Long-term liabilities</li><li>» Short-term liabilities (payables)</li></ul></li></ul>

Fig.5. Balance sheet

## Tourism enterprise activity planning: methodological instructions

Type of profit	Explanation
Gross profit	Revenue - COGS
EBITDA	Profit before interest, taxes, <b>depreciation and amortization</b> ; Income generated by the company from “normal” daily activities
EBIT	Profit before interest, taxes; Income generated by the company from “normal” daily activities
Profit before tax	Operating profit less financing income or expenses
Net profit	Intended for distribution in accordance with the decision of the owners

Fig.6. Type of profit

## Tourism enterprise activity planning: methodological instructions

<b>BUSINESS PLAN COMPONENTS:</b>
Summary / Executive Summary
Brief history / Background Information
Value Proposition/ The Description of the Business and Target Customers
Proprietary know-how and IPR
Market, Competitors and Commercialization Plan
Strategy Development
Production, Launch and Key Operations / Business Model
Management and Organization
Financial Plan
Risk Management
Execution schedule (implementation)
Attachments (if necessary)

Fig.7. Structure of business plan