



Interreg - IPA CBC Bulgaria - Serbia



Thematic distribution of the teaching material in entrepreneurship for secondary education (years 8-12)
for students' extensive/additional training

Topic	Description
Market mechanism	Market economy. Market mechanism. Market equilibrium.
Revenues and expenses	Planning revenues. Planning expenses. Production cost and price.
Budget	Profit and loss account. Example budget. My contribution to the family budget.
Business environment	Business environment – definition. Economic information. Tools for business environment analysis. SWOT. PESTE.
Business plan	Developing a concept for starting own/family business (small hotel; small farm). Business plan. Business plan assessment.
Funding	Sources of funding. Investment.
The entrepreneur-manager	Competences and human resources. Labour market. Labour supply and demand.
Creativity	Innovative potential. Creative thinking. Company development. Company life cycle.
Interested parties	The role of the interested parties for the success of the entrepreneurial activity. Relations between entrepreneurial activity and interested parties.



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Topic 1

No.	Sub-topic	Knowledge, skills, competences	New terms	Pedagogical approach	Assessment tools	Notes
Market mechanism Market economy. Market mechanism. Market equilibrium.						
	Market economy	Defines market economy; Recognises the distinctive features of the market mechanism, the factors influencing supply and demand; Presents ideas and supports them; Provides arguments; Collects information; Gives personal opinion; Makes a summary.	Price system , market competition, deflation, inflation, devaluation	Presentation Video lesson Discussion Teamwork Project Interner research Meating an entrepreneur Discussion of a situation (case) Role-play Competition	Oral Written Individual Group	
	Market mechanism		Supply and demand; Supply curve; Demand curve.			
	Market equilibrium		Equilibrium price; Market deficit; Market surplus; Market equilibrium point			

Topic 2

No.	Sub-topic	Knowledge, skills, competences	New terms	Pedagogical approach	Assessment tools	Notes
Revenues and expenses Planning revenues. Planning expenses. Production cost and price.						
	Revenues. Planning	Defines revenues and expenses; Prepares a profit and loss account and plan; Carries out cost and price formation; Presents ideas and supports them; Provides arguments; Collects information; Gives personal opinion; Makes a summary.	Revenues, permanent and variable revenues, planning revenues	Presentation Video lesson Discussion Teamwork Project Interner research Meating a financial adviser/accountant/entrepreneur Discussion of a situation (case) Role-play Competition	Oral Written Individual Group	
	Expenses. Planning		Expenses, permanent and variable expenses, planning expenses			
	Production cost and price		Production and full cost, price; cost-reducing factors			

Topic 3

No.	Sub-topic	Knowledge, skills, competences	New terms	Pedagogical approach	Assessment tools	Notes
Budget Profit and loss account. Example budget. My contribution to the family budget.						
	Profit and loss account	Comprehends the importance of preparing a profit and loss account and plan; Presents ideas and supports them; Provides arguments; Collects information; Gives personal opinion; Makes a summary.	Alternative cost, budget; income tax, gross income, net income	Presentation Video lesson Discussion Teamwork Project Interner research Meating a financial adviser/budgeteer Discussion of a situation (case) Self-reflexion Role-play	Oral Written Individual Group	
	Example budget		Profit and loss account			
	My contribution to the family budget		Types of savings, the importance of personal contribution to the family budget			

Topic 4

No.	Sub-topic	Knowledge, skills, competences	New terms	Pedagogical approach	Assessment tools	Notes
Business environment Business environment – definition. Economic information. Tools for business environment analysis.						
	Business environment	Comprehends the essence of business environment and its importance in generating the entrepreneurial idea and its sustainable development; Understands the role of information in analysing business environment; Is familiar with and chooses the most appropriate tools for business environment analysis; Presents ideas and supports them; Provides arguments; Collects information; Gives personal opinion; Makes a summary.	Business environment, market environment, meso, macro, regional, global business environment	Presentation Video lesson Discussion Teamwork Project Interner research Meating an expert of the National Statistical Institute Discussion of a situation (case) Role-play Competition	Oral Written Individual Group	
	Economic information		Economic information, statistical information, accounting information			
	Tools for business environment analysis		SWOT, PESTE analysis			

Topic 5

No.	Sub-topic	Knowledge, skills, competences	New terms	Pedagogical approach	Assessment tools	Notes
Business plan						
Developing a concept for starting own/family business (small hotel; small farm; renewable energy production). Business plan. Business plan assessment.						
	Business plan	Comprehends the importance of the business plan for the entrepreneur, manager, personnel, investor; Presents ideas and supports them; Is familiar with the parts of the business plan and the logical sequence of their development; Comprehends the role of the business plan assessment; Provides arguments; Collects information; Gives personal opinion; Makes a summary.	Mission, business plan vision and mission, company life cycle	Presentation Video lesson Discussion Teamwork Project Internet research Meeting an entrepreneur Discussion of a situation (case) Role-play Competition	Oral Written Individual Group	
	Business plan development		Product policy, segmentation, targeting, positioning; operational plan, organization and management			
	Business plan assessment		Critical risks, net present value			

Topic 6

No.	Sub-topic	Knowledge, skills, competences	New terms	Pedagogical approach	Assessment tools	Notes
Funding Sources of funding. Investment.						
	Funding	Is familiar with forecast balance, cash flows, internal and external sources of funding, contemporary methods of investment; Presents ideas and supports them; Provides arguments; Collects information; Gives personal opinion; Makes a summary; Self-assessment; Defines personal goals.	Cash balance, asset acquisition costs, net cash flow	Presentation Video lesson Discussion Teamwork Project Interner research Meating a financial adviser/investor Discussion of a situation (case) Role-play Competition	Oral Written Individual Group	
	Sources of funding		Share capital, leasing, crowdfunding, business angels			
	Investment		Initial investment, risk, policy, premium, life insurance, risk management			

Topic 7

No.	Sub-topic	Knowledge, skills, competences	New terms	Pedagogical approach	Assessment tools	Notes
The entrepreneur-manager Competences and human resources. Labour market. Labour supply and demand.						
	Human resources	Comprehends the importance of human resources in achieving the company's objectives and social welfare; Is familiar with the economic and social elements of the labour market; Understands market and non-market forces behind labour supply and demand; Presents ideas and supports them; Provides arguments; Collects information; Gives personal opinion; Makes a summary.	Employer, employed person, workforce, working age, economically active population	Presentation Video lesson Discussion Teamwork Project Interner research Meating an entrepreneur/ HR manager Discussion of a situation (case) Role-play Competition	Oral Written Individual Group	
	Labour market		Labour law, Labour Code, unemployment, national and European labour market			
	Labour supply and demand		Labour supply, remuneration, qualification			

No.	Sub-topic	Knowledge, skills, competences	New terms	Pedagogical approach	Assessment tools	Notes
Creativity Innovative potential. Creative thinking. Company development. Company life cycle.						
	Creative thinking	Comprehends the importance of creative thinking in creating new added value; understands the dynamic relation between technological development and innovations; Is familiar with the stages of the company's life cycle; Presents ideas and supports them; Provides arguments; Collects information; Gives personal opinion; Makes a summary.	Creativity, creative thinking	Presentation Video lesson Discussion Teamwork Project Interner research Meating a serial entrepreneur in the field of emerging technologies Discussion of a situation (case) Role-play Competition	Oral Written Individual Group	
	Innovative potential		New added value, innovation, invention, patent			
	Life cycle		Life cycle phases, introduction, growth, maturity, saturation, decline			

Topic 9

No.	Sub-topic	Knowledge, skills, competences	New terms	Pedagogical approach	Assessment tools	Notes
Interested parties						
The role of the interested parties for the success of the entrepreneurial activity. Relations between entrepreneurial activity and interested parties.						
	Interested parties in entrepreneurial activity	Defines the term interested parties; Identifies the interested parties in entrepreneurial development; Is familiar with the type and nature of the entrepreneur's relations in the different stages of entrepreneurial activity and company development;	Central and local authorities, structures encouragin the establishment and development of small and medium-sized enterprises	Презентация Presentation Video lesson Discussion Teamwork Project	Oral Written Individual Group	
	Political for of public organizations	Presents ideas and supports them; Provides arguments; Collects information; Gives personal opinion; Makes a summary.	State, local and central authorities	Interner research Meating an innovator/ representative of the public authorities in economy and SME (Executive Agency for Small and Medium-sized Enterprises) Discussion of a situation (case) Role-play Competition		
	Relations		Economic climat, level of organization of the judiciary, NGO, trade unions, competition			

Additional resources:

Virtual Guide to Methods of Entrepreneurial Learning:

- <http://www.tesguide.eu/search/tool-method>
- https://www.schooleducationgateway.eu/bg/pub/practices/virtual_guide_for_entrepreneur.htm
- https://www.schooleducationgateway.eu/bg/pub/theme_pages/entrepreneurship-education.htm
- <http://play4guidance.eu/about/aims-and-objectives/?lang=bg>