

# SAMPLE SYLLABUS

## BASICS KNOWLEDGE AND PRACTICAL SKILLS TO SUPPORT SMALL AND MICRO BUSINESSES



Duration 1day, Resource person &Facilitator  
Saeko Noda, Hitonomori Co., Ltd., Certified SME Management Consultant

# The purposes of this session

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The main targets of this course are; government officers, NGO or donor staff, and consultants who need to support the growth of small & medium sized business operations in the context of developing countries. The course brings the attentions of the course participants especially to cash generation, cash-flow (its timely management), and other crucial aspects to run a business. The elements of the course were strategically selected for the target participants, since “running a business” requires different perspectives than those acquired through their regular task flow i.e. budget acquisition, correct expenditure for tax accountability purposes etc.

The purposes of this session, thus,

- 1) To acquire/ review the knowledge on business operation basics
  - 2) To polish practical skills to be able to provide timely and appropriate advices to the supporting groups.
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- ① B/S, P/L (Judgment of the status of on-going business )
  - ② Break-Even-Point (Judgment of the profitability)
  - ③ Cash-flow (“Flow” is key to run your business)
  - ④ NPV (Judgment for the investment)

# Curriculum

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Time flow (sample)	Contents	Methods
9:30—9:45	Course orientation	Lecture
9:45—12:30	<p>(1) Fundamental business knowledge B/S, P/L How to advice out of</p> <p>(2) Profitability Break-Even Point  Is my business profitable? Or not If not, what to do?</p>	<p>Lecture &amp; exercises 【Exercise 1】B/S, P/L</p> <p>【Exercise 2】Sonko's retail shop</p>
13:30—17:00	<p>(3) Cash Flow statement of cash receipts and disbursement</p> <p>(4) Cash Planning</p> <p>(5) Judgment on investment: Net Present Value</p>	<p>Lecture &amp; exercises 【Exercise 3】Fatou's Mango Jam business</p> <p>【Exercise 4】Jerome's Taxi business</p>

# Case sample

## Is her business profitable?

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Your advisee 1 : Ms. Fatou, who wishes to start mango jam business



This locality is very famous for mango. During August and September, too many mango here! We cannot even finish eating nor selling.

So I would like to produce mango jam (100 bottles).

I can purchase glass bottles when the ship from South Africa comes to this town around March. I should also buy sugar and mango. I also have to buy big pan, and stove burner (50,000AF). The bottle costs 300AF per bottle. Mango(300 AF/bottle) , sugar (100AF), Gass (100AF/bottle), respectively.

If I sell 1,000AF per bottle, I can make profit.

I am planning to produce and sell 100 bottles this year. I have my own savings of 10,000 AF. So I am going to ask loan of 80,000AF from a bank to purchase pan and stove burner.

Selling price ? Imported mango jam is sold with the price . of 2,500 AF. Domestic mango jam costs 1,500 AF. I am planning to sell with the price of 1,000 AF.

# Is his business profitable?

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Your advisee 1 : Mr. Jerome who wish to start taxi business



I found nice second-hand car with the price of AF 2,000,000.

I am planning to employ a taxi driver (with his salary of AF20,000/month ). Gasoline cost would be AF50,000.

There will be tourist needs for airport pick-up, so I assume we can reach the sales of AF140,000 per month.

As a first investment to purchase this used car, I wish to borrow 2,000,000 AF from bank.