

A Business Plan for a Ski Centre

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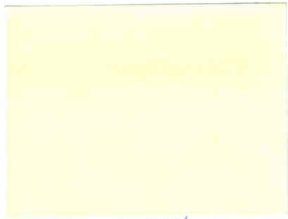
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Mgr. Libor Marek, Ph.D.
děkan




doc. Mgr. Roman Trušník, Ph.D.
ředitel ústavu

Ve Zlíně dne 5. března 2021

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ABSTRAKT

Předmětem této bakalářské práce je zpracování podnikatelského plánu a teoretická příprava pro výstavbu lyžařského areálu na Lužné u Šumperka. V teoretické části jsou popsány základní pojmy a informace související s podnikáním a struktura podnikatelského plánu. V praktické části je sestaven samotný podnikatelský plán pro lyžařské centru a zjištění, zda je plán realizovatelný.

Klíčová slova: podnikatelský plán, lyžařské centrum, podnikání, finanční plán, založení podniku

ABSTRACT

The aim of this bachelor thesis is to create a business plan and theoretical preparation for the construction of a ski centre in Lužná near Šumperk. The theoretical part describes the basic concept and information related to doing business and the structure of the business plan. In the practical part, the business plan for the ski centre is compiled and finding out whether the plan is feasible.

Keywords: business plan, ski centre, business, financial plan, establishment of a company

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I hereby declare that the print version of my Bachelor's thesis and the electronic version of my thesis deposited in the IS/STAG system are identical.

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INTRODUCTION

The aim of this bachelor thesis is developing a business plan for the development of a ski centre, located close to the city of Šumperk in northern Moravia. Despite the fact, that there are already a few ski centres in the region, none of them are as close to the city as the Ski centre Lužná would be. When an individual decides to start their own business, it is important to conduct the research and find out all the possible details about the competition, potential costs and expenses. That is why it is vital to create a proper business plan before starting, so that one can see if their idea is feasible and worth the effort and investment.

I chose this industry because I have a personal interest in this potential development - I live in the area where the ski centre would be located, and I have been alpine skiing since I was five years old and I have skiing instructor licence. Being interested in sports and healthy lifestyle overall, I also think that it is crucial for everyone to live a healthy lifestyle, which involves movement. Skiing, cross country skiing and walking are perfect ways how to stay active. New sport centres such as the proposed one provide people with benefits all year round and can have a great impact on the community.

The first part of the thesis contains the theoretical background, outlining basic concepts of a business plan, its definition, purpose, format and structure. It also describes different types of conducting a business and basic terminology. The theoretical part is followed by the practical section, which includes a business plan for the ski centre itself and shows whether the business is feasible or not. The financial plan and marketing plan are also included as vital parts of the business plan, as they help to surface data needed for evaluating the business idea and if it can become profitable.

I. THEORY

1 BASIC TERMS OF BUSINESS

In Commercial Code, entrepreneurship is understood as: “A systematic activity carried out independently by an entrepreneur in their own name and in their own responsibility in order to achieve profit.” (Business.center.cz, 2018).

To understand this definition, we need to explain the individual terms that are used: (Srpová, Řehoř, 2011, 20)

- Own name - legal activities are performed by the entrepreneur under their name and surname
- Own responsibility - entrepreneur bears all the risk
- Making a profit - business activities are to be carried out with the intention of making a profit

Since the cancelation of the Commercial Code at the beginning of 2014, it has been replaced with the Commercial Corporation Acts and new Civil Code 89/2012, that imposes under what conditions one can become an entrepreneur. (Zakonyprolidi.cz, 2014)

In a nutshell, entrepreneurship includes searching, discovering and use of business opportunities to run a successful business and generate profit. (Martinovičová, Konečný and Vavřina 2014, 10).

1.1 Theory of business

Entrepreneurship has been the foundation of cultural development, however it only became the subject of studies and evaluations not so long ago. In the 18th century, it was Richard Cantillon that noticed that there was a newly formulated occupation, which he called an “entrepreneur”. The original French word literally means “someone who goes between”. But it was probably Jean-Baptiste Say, who created the Three factors of production theory and solidified the meaning of the word *entrepreneur* in economics. (Srpová, Řehoř 2011, 18)

Nowadays, entrepreneurship is established by law for individuals that are listed in the Certificate of Incorporation, specifically for a person who conducts business that is trade-based or based on different activity than trade according to specific legislation. (Business.center.cz, 2016)

Entrepreneurs need to be actively involved in their business, show their effort and act in a favour of the business community, rather than of their own interest, in order to create a sustainable business, that will have a high potential of growth. (Feld 2012, 33)

In order to have a successful business, you will have to address a long-term needs and devise strategies, that will enhance the overall performance of the business and your satisfaction. There are some factors, which will contribute to the business success. They are for example understanding the market, clear strategic position, financial control and ability to attract and motivate the employees. (Abrams 2014, 4)

1.2 Business concepts

In order to build a successful business, it is necessary to have certain knowledge and be aware of the definitions that will help us to determine what specific kind of business we want to provide. Out of all the different types of business, the most known definition includes three basic concepts of business. (Srpová, Řehoř 2011, 19-20)

1.2.1 Business as a process

The main purpose of *business as a process* or *activity* is to create new and profitable value. To show the differentiated profession of entrepreneurs, that defines the business itself and provide information about it, we can utilise the theory of job roles with its six basic roles that entrepreneurs can have: (Srpová, Řehoř 2011, 19)

- Owner
- Administrator
- Manager
- Leader
- Manufacturer
- Buyer and seller

1.2.2 Business as an approach

This method is focusing on the behaviour of an individual and their competency about being inventive and creative in order to achieve their goals. Some of the examples of the features are as follows: (Srpová, Řehoř 2011, 20)

- Interest to create something special
- Finding opportunities to achieve goals
- Investing own resources and time
- Accepting responsibility

1.3 Business life cycle

Because of newly emerging competition, the business goes through certain development phases during its lifetime. First phase is the establishment of the company. It is about creating the conditions for a successful functioning of the company. The second phase is the growth of the company, in which the business has to deal with expanding the volume of production and its size itself. In the third phase, which is the stabilization of the company, it has reached its optimal production in the market. There is a potential to enter another phase, namely the crisis of the company, in which there is a decline in sales and development. The last phase would be the liquidation of the company, when it is removed from the Commercial Register. (Martinovičová, Konečný and Vavřina 2014, 17-18).

1.4 Types of business

1.4.1 Business as a lifestyle

This is the type of business that will suit entrepreneurs, who want to be their own bosses and not be accountable to anyone else. It is not crucial to build a company with large profits, but their goal is to achieve such profits that will cover their life expenses. Good examples are small traders at the local market, with no intention to increase their market share. (Srpová, Řehoř 2011, 22)

1.4.2 Restricted business

Restricted businesses are still focused on regional market, but are making higher profit than lifestyle businesses. However, they still do not intend to expand to other markets. It is usually because the entrepreneurs are aware that they do not have the sufficient skills to expand their company and run it successfully, so they do not plan to enter a larger market. (Srpová, Řehoř 2011, 22)

1.4.3 Promising business

This is typical business for those entrepreneurs who have a vision to be the best, either in the local or the regional market. They are more skilled and educated, but also aggressive and engaged in their improvement and innovation. On the other hand, they are aware about their limits and avoid loans and work with minimum uncertainty. (Srpová, Řehoř 2011, 22)

1.4.4 Business with high grow potential

Because of the huge competition in the marketplace, there are only few companies that have the potential to enter the market with possibility of extensive growth. These entrepreneurs carefully analysed the opportunities before entering the market, and focused mainly on those with high growth potential. These businesses might only be run by very skilled and experienced professionals. (Srpová, Řehoř 2011, 22)

1.4.5 Revolutionary business

These businesses are extremely rare. It is not enough for such entrepreneurs to create a single successful product, they want to create a completely new concept of business and control the whole market. Other competitors are finding it difficult to compete with those, which sometimes results in their failure. (Srpová, Řehoř 2011, 23)

1.5 Business in the Czech Republic

In today`s business world, there are equal conditions for citizens of the Czech Republic and citizens of countries in the EU. Conducting business is divided into two perspectives, the first one is as a natural person and second one is as a legal person. Those are important legal concepts established in the Civil code. A natural person can be described as a specific person with certain rights and obligations and a legal person as a group or company of several people, who might enter legal relations and acts on their own behalf. (Švarcová, Kol 55, 2004)

Establishing of a business is subject to Business Corporation Act, in Czech language *Zákon 90/2012 Sb., Zákon o obchodních korporacích*.

This law distinguishes between the following types of companies: a public company, a company with a limited partnership, (referred to as a partnership), a limited liability company and a joint stock company (referred to as a capital company) and European company and a

European economic interest grouping. (Zákon 90/2012 Sb., zákon o obchodních korporacích, 2012)

1.5.1 Natural persons

In relation to conducting business by natural persons, we come across the term ‘own account worker’. This term is used in the Czech legislation about income tax, social and health insurance for natural persons that have income from their business. The ‘own account worker’ could be self-employed, farmers, artists, etc. (Srpová, Řehoř 2011, 67)

Natural persons that want to conduct business have to obtain a trade license or another form of license in order to be allowed to provide specific types of entrepreneurial activity. Initially, we have to determine under which category the selected activity falls under. (Srpová, Řehoř 2011, 67)

1.5.1.1 Notifiable trade

A notifiable trade is established upon notifying the authorities and being authorised in the trade register. They are further split into (Srpová, Řehoř 2011, 67):

- Skilled trade - it is required to have a certificate of apprenticeship, a secondary school-leaving examination, a diploma or a 6-year practice in the specific field; for example: butcher, mason, car mechanic or landlord
- Restricted trade - it is required to prove expertise in the specific field, as specified in the addendum of the Trade Licensing Act; for example: massage services, accounting, building work or running a driving school
- Free trade - the entrepreneur does not need any professional expertise. The entrepreneur will determine the nature of their business by selecting out of the list of 80 available activities. Examples of these are retail, wholesale, mediating trade and services

1.5.1.2 Concession trade

These are established through an administrative decision. Founders need to have the expertise requirements to obtain the concession and it is also necessary to get an approval from the state administration body. Examples of these are funeral services, travel agency, transport or taxi services. They are certified in the business register. (Srpová, Řehoř 2011, 67)

The requirements to get a trade licence are (Srpková, Řehoř 2011, 67):

- General requirements:
 - Minimum age of 18 years
 - Capacity for legal acts
 - Clear criminal record
- Special requirements
 - Professional or other expertise, if required by the trade category

1.5.2 Legal persons

If an individual does not want to conduct business as a natural person, they can choose the other possible way - which is a legal entity or a legal person. They need to be aware of the additional administrative processes and in many cases be prepared to provide a registered capital when establishing the business. All types of legal entities must also be registered in the Business Register. (Srpková, Řehoř 2011, 68)

1.5.2.1 Partnerships

Partnership can be established only if the main purpose is conducting business or managing its own assets. Its governing body is all of its members. (Zákon 90/2012 Sb., zákon o obchodních korporacích, 2012)

- Unlimited partnership - two or more owners that share their business responsibilities
- Limited partnership - one or more general partners, that manage the whole business and have unlimited personal liability; and one or more limited partners that have limited liability, but cannot participate in the management of the business

1.5.2.2 Capital companies

In order to participate in establishing such company, it requires a contribution. The governing body of capital companies is the general meeting. (Zákon 90/2012 Sb., zákon o obchodních korporacích, 2012)

- Limited liability company - members are jointly liable for the debts up to the amount at which they failed to fulfil their contribution obligation, the minimum

amount of contribution is 1 CZK, unless there is a higher amount required, shares are limited according to the contribution

- Joint stock company - the registered capital is divided in a certain number of shares, all the shareholders are treated in the same manner, the registered capital should be at least 2 000 000 CZK

1.5.2.3 Cooperative

It is a community of an unspecified number of persons, established for the mutual support of its members or third parties. If appropriate, it can be also set up for the purpose of conducting business. It should have at least three members. Governing body is the member`s assembly. People interested in joining the cooperative should file an application and participate in the registered capital with their membership contribution. (Zákon 90/2012 Sb., zákon o obchodních korporacích, 2012)

2 BUSINESS PLAN

A business plan is an important tool for those who want to start a business, as well as for businesses that are already operating. Entrepreneurs use it to determine if their business is worth establishing or to find out how it is performing compared to its competition. Main purpose of the theoretical part is to provide basic information about the business plan itself and business overall.

2.1 Definition

Definition of a business plan can vary in different books or articles about starting a business. According to McKeever (2011,6), business plan is a written statement, which can describe and analyse the business which is about to be set up and also gives detailed projections about its future performance and possible competition. It also covers its financial aspects, whether for establishing or expanding the business, it can show what funding is required and how it will pay it back.

Some authors, for example Srpová (2011,14) believes, that business plan can be compared to a road map, which shows us directions on how to answer three following questions:

- Where are we now? – The answer for this is to analyse the external and internal environment of the company.
- Where do we want to go? – We should consider the possible scenarios when writing the plan.
- How do we get there? – It is necessary to specify the strategies we will use while running the business.

A business plan is also necessary if it wants to raise funds from investors. McKeever (2011,6) says, that the future investors want to see if the founders thought through all the critical problems that they will face as a business owner and that they truly understand their business. It is also important for them to see if the business has a high chance of succeeding. According to McKeever (2011,6) about 35-40 % of business owners do not know how exactly money flows through their business, so developing a proper business plan should also help to understand where money comes from and where it's going. Besides that, business plan can help with improving profitability and business strategies, as well as provide necessary information to decide to refrain from realising it. The entrepreneur, as an owner, must be convinced fully of the soundness of their plan. The planning process is not infallible, but it should help to find and correct flaws in the business. But if the plan shows

that the idea is not unlikely to work, one can avoid starting unprofitable business and lose a certain amount of money. McKeever (2011,7)

2.2 Structure

The structure of the business plan is not strictly defined, but during the realization it is important to include certain parts in order to cover the important sections. However, even though the content is not binding, its readers, either internal or external, might have different requirements for the structure and scope of the plan. This is why it depends on the entrepreneur to decide the structure that will be used. The plan should be comprehensive to provide the potential investors, business partners or a bank understandable view of the business the entrepreneur is planning to realize. Many investors today require the plan to be in a form of presentation, for example in PowerPoint, because that way it can provide a quick overview with the most important information. On the other hand, banks might require a number of different documents and more detailed information. (Srbová 2011, 14)

According to Hisrich and Peters, the structure of a business plan should include the following sections (Hisrich, Peters 1996, 112):

- Title page
- Executive summary
- Industry analysis
- Company description
- Production plan
- Marketing plan
- Organizational plan
- Risk assessment
- Financial plan
- Attachments

There are more authors that deals with structure of a business plan, for example Rhonda Abrams. According to her, the successful business plan should contain the same sections as Hisrich and Peters, but Abrams has added few more sections, such as strategic position, sales strategy, social responsibility and sustainability. (Abrams 2014, 53)

2.2.1 Title page

Title page should contain basic information about the business plan and its content. It usually includes following information (Hisrich, Peters 1996, 112):

- Name and registered office of the company
- Type of business
- Basic information about the founder
- Amount of funding that is required
- Confidentiality statement

Srpová (2011, 15) says, that it is convenient to state a confidentiality statement, such as: “The information contained in this document is confidential and is subject to trade secrets. No part of this document may be reproduced, copied or in any way produced or stored in printed or electronic form without the written permission of the author.”

2.2.2 Executive summary

The executive summary is usually written after finishing the entire business plan. Its length is usually less than a several pages. It is a summary of key points of the plan, such as the nature of the company, extent of funding that is required, market potential etc. The main purpose of executive summary is to generate the interest of potential investors, as it will usually determine if the business plan is worth their time and if they will read it in its entirety. (Hisrich, Peters 1996, 112)

According to Srpová (2011, 16), a rough outline might include following points:

- What product will be created?
- Why are our products better than others?
- Commentary on the market trends
- Who are the key personalities and their successes?
- The most important financial information

2.2.3 Industry analysis

This is an analysis of the market and the competitive environment. It informs the potential investors about the main competitors, their strengths and weaknesses and also examines how

these competitors can affect the potential success of our product or service in the market. Industry analysis also contains industry developments and historical results. It should also include the process of developing the product or service in the sector we are aiming to enter. (Hisrich, Peters 1996 114)

It is very important to conduct a thorough analysis of the competitive environment. In the first step, we must determine the companies that are a competition for us, such as those that operate in the same market or with similar products or services. We also need to consider those companies that are not considered competition today, but they might become that in the future.

Next step is to differentiate the competitors into major and minor. Major competitors are long lasting companies that play an important role in the market, and minors are smaller or new companies, such as ours. Once we have identified our competitors, we can examine their strengths and weaknesses. We need to evaluate them through main criteria, such as turnover, growth, market share, products, customer service, price, etc. Based on this comparison we can determine the competitive advantage of each individual company. (Srpová 2011, 22)

2.2.4 Company description

Company description should provide the company's details, so that potential investors or banks can have an idea and information about the size and scope of the company. It should include information mainly about (Hisrich, Peters 1996, 114):

- Products or services
- Location and size of the company
- Equipment and staff
- Experience of the entrepreneur
- Company history

We can also briefly describe the product or service, the competitive advantage and benefits of the product or service for customers. The description determines the physical appearance of the product and also the characteristics of the service. While offering a product we must describe it, explain its properties and what it is to be used for. It is also beneficial to tell specify if the product is completely new or if there is an already existing alternative in the

market. Lastly, it might be convenient to highlight the services that complement the main product offering. (Srpová 2011, 16)

2.2.5 Production plan

This section of the business plan is focused on the whole production process of the company. If the company is depending on the services of subcontractors, it should also include information about them, such as who they are, where they are located, what their costs are and why they were selected. If the production is provided only by the company itself, it should provide basic information and description of the equipment and machinery that is used, specify the raw materials, names and addresses of suppliers and any other conditions in his company that have an impact on the production. If the company is focused on service and not product, this part should be called “business plan” and it will contain information about purchasing any goods, inventory systems and any necessary storage facilities. (Hisrich, Peters 1996, 116)

2.2.6 Marketing plan

Marketing plan plays an important role in the business plan. It deals with budgets and control mechanisms crucial in making decisions within a marketing strategy. It is usually one of the most important part for new investors, because it provides important aspects of the business that would determine if it is worth investing in and if it can become successful. It includes information about products or services provided by the business, how they will be promoted, valued and distributed. (Hisrich, Peters 1996, 114)

Marketing strategy is focused on three areas (Srpová 2011, 22):

- Selection of the target market
- Determining the market position of the product
- Marketing mix decisions

While selecting a market segment, we need to keep in mind its size and purchasing power of its customers. After we had selected the target market, we need to consider what position and perception we want to establish in those selected segments. The main goal is to achieve a specific perception of the product that customers will remember and differentiate our product or service from other companies and competitors in the selected market. While we

are determining the market position of our product, we will proceed in three important steps (Srbová 2011, 22-23):

- Identification of possible competitive advantages of our product that will aid building its position in the market
- Selecting the optimal competitive advantage, which is important for the consumers and shows the capabilities and benefits over the competition
- Choosing an effective way how to communicate to target customers and promote the benefits of the product

After these three steps, we will move on to deciding on the marketing mix, which takes the market we had selected and chosen market position into account. Marketing mix is made by tools that are combined with each other. The most established type of the marketing mix consists of four tools, the so-called 4P. Since marketing strategies are developing all the time, some companies are using a modified marketing mix in the form of 7P. (Srbová 2011, 23)



Figure 1: *Marketing mix, (Chaffey, Ellis- Chadwick, Mayer and Johnston 2009)*

2.2.6.1 Product

The most important part of the marketing mix is the product itself. It is essential to establish a presence on the market and address the customers' needs. The product is at the core of the marketing strategy. The challenges we are facing within the product area are (Srpková 2011, 23-24):

- Which products will be offered, what new products will be launched and what old products will be withdrawn from the market
- Product characteristics such as its design, brand, packaging, warranty and additional services
- Volume of production
- The life cycle of the product

2.2.6.2 Price

Second tool of the marketing mix is the price. We need to pay attention to setting the right price, as this element generates the company's income and its existence depends on it. The price is setting the company's position in customer's mind, can influence their purchasing decisions and also affects our position in the market and how it compares to other competitors. There are few factors we should keep in mind while setting the price (Srpková 2011, 24):

- Corporate and price goals
- Costs
- Demand
- Competition
- Product life cycle phase
- Legal and regulatory measures

2.2.6.3 Place

In order to achieve the business goals through the product, we should be aware of the distribution policy that will be suitable for our company. Our sales strategy and describe the distribution channels that we will be using should be included in the business plan. To help achieve this, we should find answers to the following questions (Srpková 2011, 25):

- Will we handle all the sales activities independently?

- Will the sale be made directly to the customers?
- Do we have to use sales channels, and how will we find the most suitable and profitable ones?
- Do we have to use business intermediaries, which organizations will be involved?
- Will there be wholesale organization cooperation or only the retail will be supplied?

Finding answers to these questions should allow for finding a suitable distribution channel for our company that will help us to provide sales that will satisfy the customer`s needs and maximize the profit.

2.2.6.4 Promotion

We should not forget about promotion and communication, one of the most visible components of the marketing mix. The first thing that comes to our mind while mentioning the term marketing is advertising, which is only one of the tools of the communication mix. We are trying to choose a suitable communication policy to meet our goals and stimulate the demand for the purchase of our product. We need to create positive attitude towards the customers and use individual components of the communication mix, which includes following parts (Srpková 2011, 26):

- Advertisement
- Sales promotion
- Public relations
- Personal sale
- Direct marketing

2.2.6.5 Personnel

Personnel is not usually included in the basic marketing mix, which includes only product, price, place and promotion. Its importance is however recognised in the extended mix. It is an essential part of the company, as the business cannot produce good, quality product if it does not have employees that are educated and satisfied in their roles. Employees are also extremely valuable and an important source of new ideas and solutions so that the company can improve. (Kozel, Mynářová and Svobodová 2011, 44)

2.2.6.6 Physical evidence

Physical evidence is the part of a marketing mix that refers to the relationship between targeted customer and the product itself. It deals with how the customer sees the product, what is their experience with the product or service and this contributes to the quality that is provided to the customer by the company. (Chaffey, Chadwick, Mayer and Johnson 2009, 318)

2.2.6.7 Process

Final part of the marketing mix, process is a tool that is used to describe all the methods and techniques, which we need to apply in order to make the whole marketing mix operational and work in practice. (Chaffey, Chadwick, Mayer and Johnson 2009, 318)

Next part of marketing plan and analysis of the market is a S.W.O.T. analysis. We will show the investors or a bank that we are aware not only of the strengths of our business, but also of its threats and weaknesses. To provide these information, we can use a S.W.O.T. analysis, which name is derived from (Srpová 2010, 31):

- S - strengths
- W - weaknesses
- O - opportunities
- T - threats

These four areas are crucial for a successful S.W.O.T. analysis. As strengths we can include experienced management, qualified workforce and high quality service, standing out among the competition. We should focus on collecting as many strengths as possible. On the other hand, we should also be aware about the weaknesses and show the investors that we thought of the downsides of the business as well. Weaknesses might include lack of experience, capital strength or pricing policy. When we provide a list of weaknesses, we should respond positively with it and show that we can find a solution that will lead to their elimination. The opportunities and threats focus on the external environment of the company. They highlight the opportunities that we can take advantage of and benefit from. They should be assessed on how attractive and viable they are. However, we should also not forget about the potential threats that we will have to deal with. (Srpová 2011, 31)

In the analysis we can combine the four areas in order to create the main strategic approach. The areas should be assessed in pairs, to cover the area we are currently interested in. Strategy that combines Strengths and Opportunities is always focused on the positive factors, which makes it the most desirable strategy among all. Another strategy is focused on Strengths and Threats, which seeks to deal with the threats coming from the outside of the company and turn those into new opportunities. Third strategy is leveraging the Opportunities in order to overcome the Weaknesses. Last strategy is combines Weaknesses and Threats, focusing on the negative aspects of the business. It forces the company to its limits and finds suitable compromises. (Srpková and Řehoř 2010, 133)

	Opportunity	Threat
Weakness	Use the opportunities identified to work on your weaknesses	Address weaknesses or change strategy to avoid threat; eg stay away from some customer/application areas
Strength	Match strengths to opportunities to improve chance of success	Innovate new solutions based on your strengths to minimise or avoid threats

Figure 2: *S.W.O.T. analysis* (<https://www.innovationcanvas.ktn-uk.org/resources/swot-analysis>)

2.2.7 Organizational plan

This part of the plan should inform the potential investor mainly about the following (Hisrich, Peters 1996, 117):

- Form of ownership (personal, partnership, business)
- Partners or major shareholders
- Training of the management team
- Roles and responsibilities of the management members

2.2.8 Risk assessment

While setting up a new business, we can face a high amount of risks. They come mainly from our competitors, weaknesses of our marketing strategy, production or team management or technical issues that bringing slower progress. We should be aware of these risks and prepare accordingly in case they materialise. It is essential to set up an alternative strategy, so we can prove to the potential investors that our business will be able to survive and face the risks if needed. (Hisrich, Peters 1996, 117)

2.2.9 Financial plan

According to Srpová and Řehoř (2011, 65) financial plan transforms the previous parts of the business plan into quantitative form. It is a summary of the previous parts, and it seeks to prove if the business plan is feasible or not. The financial plan should consist of accounting records, balance sheet, profit and loss account, break-even point and cash flow. (Srpová, Řehoř 2011, 65)

While establishing a new company, it is necessary that we will need funds to acquire all the assets and cover the business costs until it will receive its first earnings. For example, it is necessary to pay rent, wages, electricity, purchased goods, gas, equipment, technology and so on. (Srpová 2010, 28) The balance sheet is an overview of the company's assets and liabilities; breakeven point specifies the volume of production that the company needs for avoid being in the loss and is achieved when the costs are equal to sales revenue; and the profit and loss; the net income; as well as other parts that are usually well defined. (Srpová, Řehoř 2011, 65)

2.2.10 Attachment

The attachment should include all additional information that does not fit within the essential parts of the business plan, for example communication with the customers, such as emails or letters, the important contracts, leaflets or questionnaires.

2.3 Business models

There are new business models emerging every day, but only few of them become successful enough to survive. If we want to be one of the successful entrepreneurs, we need to keep up with the current trends and be aware about our market competitors and their evolving business models. The first innovation of business models goes back to 15th century, when Johannes Gutenberg sought usage for the mechanical letterpress that he invented. The goal of business model innovation is to create some kind of a value, for companies, customers or society and it is a replacement for obsolete models. It is important to provide a quality business model, that will develop modern and innovative way of conducting business and reshape old and outdated models. (Osterwalder, Pigneur 8, 2012)

Osterwalder believes, that business model is structured by nine so-called “building blocks” that will show the idea of how the company intends to make money. These nine elements cover the main areas of the business, which are customers, supply, infrastructure and financial viability. We can perceive the business model as a detailed plan of the company’s strategy that will be used to fulfil the organizational structures, processes and systems.

Based on Osterwalder’s Business Model Canvas, the entrepreneur Ash Maurya has created his own version of this model, and named it Lean Canvas. He believed, that the BMC is not pointing out the riskiest challenges of setting up a business, so he decided to change that and make the LC more entrepreneur-focused, while making it as actionable as possible. Maurya wanted to keep the concept of the original business model that was created by Osterwalder, instead he focused on the areas more likely to be in a high risk. (Maurya, 2012)

2.4 Business model canvas vs. Lean Canvas

Business model canvas is a structured business plan, highlighting the key information about the business. It is becoming more and more popular among entrepreneurs, as it helps to develop the three following areas (Cowan, 2016):

- Focus - the investor does not have to deal with a plenty of content in the classical form of a business plan, but instead can focus on the key information.
- Flexibility - it is much easier to change something presented in a few words in a single section, than trying to replace the incorrect information and change it in a full business plan.
- Transparency - the business idea becomes much clearer and easier to understand when on a single page.

Business model canvas consists of nine main elements (Cowan, 2016):

2.4.1 Customer segments

In order to use the canvas correctly, we need to be sure that we are aware of the following information: market segment dimensions and whether we're aiming for a single or multi-sided market. Next one is the segment's composition, in which we need to look at individual customer's needs. Final element to consider is what we are doing for the customer and what needs we are fulfilling. (Cowan, 2016)

2.4.2 Value propositions

In this element we need to state the main purpose of our business, highlight what is unique about it and what we can offer to the customers. It is for our own benefit to point out the products or services that we believe will bring us success. (Cowan, 2016)

2.4.3 Channels

Channels includes how we are going to communicate and provide the service to customers. It can include websites, social media, third party companies that will help with production or our own way of distribution. (Cowan, 2016)

2.4.4 Customer relationships

In order to develop and maintain successful business, we need to build relationship with our target customers. We should think about what we can offer them to make them believe that we are the best choice in the market. (Cowan, 2016)

2.4.5 Revenue streams

There is no doubt that revenues are the most element to focus on. We should make sure we are aware which activities of our business will generate the revenue. (Cowan, 2016)

2.4.6 Key activities

Key activities should include the main purposes of the business. They will depend on whether the business is offering a product or a service. We should also state the activities that are needed to build the business, and operational improvements to help us provide a better service or product. (Cowan, 2016)

2.4.7 Key resources

Resources are strategic assets that are required for provide a better view on what the company is focused one. The business model canvas states that there are three main core types that tend to have similar key resources requirements for their product, scope and infrastructure. (Cowan, 2016)

2.4.8 Key partners

Mapping the key partners is crucial to starting the business. If we do not have the money or assets to start the business on our own, we need to look for investors, sponsors or a loan from a bank. (Cowan, 2016)

2.4.9 Cost structure

Cost structure will help us to separate the cost between fixed or variable ones and how they are incurred in general. They are linked to the key activities, helping to identify which activity has incurred specific costs. (Cowan, 2016)

The Lean Canvas has similar features to the Business model canvas, but Ash Maurya has changed four areas in his business model.

2.4.10 Problem

Instead of the Key Partners, Maurya changed that area into Problem. He believes that the reason why most of the new businesses fail, is because the entrepreneur did not understand the main problem his product is trying to solve, and wasted money, time and effort to build the wrong solution/product. According to him, understanding the problem correctly is half the success. (Maurya, 2012)

2.4.11 Solution

If you have understood what the problem is, the next step is to find a possible solution. This area was created instead of Key Activities. The more we know about possible threats and our target customers, the better the solution can be. We should not go with the first idea that comes to our mind, but think it through as finding the right solution is crucial. (Maurya, 2012)

2.4.12 Key metrics

Key metrics has replaced Key Resources, making it easier for the entrepreneur, who can become overwhelmed by all the financials, to focus on a few key actions that matter. The Key Metrics should revolve around the value metrics and key engines that will drive the growth. (Maurya, 2012)

2.4.13 Unfair Advantage

This area has replaced the Customer Relationships. The Unfair Advantage is focused on a characteristic of the product or service that cannot be copied by others very easily. Maurya says, that this column should not discourage the entrepreneur and it is okay to leave it blank at first, until the business finds its unfair advantage. (Maurya, 2012)

Both models have a very similar structure and they serve a similar purpose. Compared to the BMC, the LC is simpler and easier to edit, as it is designed to be changed and reworked from the start. BMC is more detailed and planned, which makes it more difficult to modify it during the planning. This makes it suitable for a more stable company environment and it is better in describing the advantages and benefits of the company's services. On the other

hand, LC suits a dynamic environment, where plans have to be changed during the process. It is frequently used by start-up businesses. (Blog.leanstack.com, 2012)








<p>Key Partners </p> <ul style="list-style-type: none"> -investor -sponsor brands 	<p>Key Activities </p> <ul style="list-style-type: none"> -designing and constructing the centre -deal with management and marketing to attract customers -mountain operations: lift, rental, school -summer operations: bike trails, rope park 	<p>Value Proposition </p> <ul style="list-style-type: none"> -downhill skiing: enjoying the sport in a beautiful nature, relaxing and improving the physical condition of customers -ski school: special programmes for kids and adults with professional instructors providing the best service they can give -accommodation: mountain-style cabins to match the nature around -restaurant: rich meals for a good price to satisfy customers during and after skiing -in summer the centre will offer bike trails, horse riding and rope park 	<p>Customer Relationships </p> <ul style="list-style-type: none"> -focused on families with kids -seasonal passes and loyalty programmes -special deals for schools 	<p>Customer Segments </p> <ul style="list-style-type: none"> -people interested in sports and spending time with their family and friends in a beautiful and pleasant surroundings -customers seeking for a nice meal for reasonable price and wooden-style accommodation -beginners who wants to learn how to improve their skiing abilities
<p>Cost Structure </p> <ul style="list-style-type: none"> -fixed costs: maintenance and construction -variable costs: employees, marketing, retail costs 		<p>Revenue Streams </p> <ul style="list-style-type: none"> -ski slope: lift tickets, ski rental, ski school -accommodation and restaurant: dining and housing -summer activities: bike trails, horse riding, rope park 		

Figure 3: Business model canvas (Own creation based on Alexander`s Cowan Business model canvas 2016)

2.5 Red vs. Blue Ocean Strategies

The competition in the market is fierce these days, which makes it very difficult for new entrepreneurs to become successful. That is why W. Chan Kim and Reneé Mauborgne came with the Red and Blue Ocean Strategies in 2005. (Blueoceanstrategy.com)

2.5.1 Red Ocean Strategy

The main goal of a Red Ocean Strategy is to beat competitors and exploit the existing demand. It is used in industries that are currently in existence and the goal is to overcome the intense level of competition. For example, industry that will require adopting the Red Ocean Strategy is the soft drink industry. There are industry leaders, it existed for a long

time and there are many barriers to entry, which makes it very difficult to enter and become successful. (Blueoceanstrategy.com)

2.5.2 Blue Ocean Strategy

Unlike the Red Ocean Strategy, the goal of the Blue one is to find the right marketing opportunity and make the existing competition irrelevant for our business. It seeks to create a demand that is not present in the market yet, rather than fighting over existing demand with the other competitors. Most of the Blue Ocean products are created from the Red Ocean ones, by expanding the existing industry boundaries. There is still a lot potential in the market place, waiting to be discovered and taken advantage of. Good example of a Blue Ocean Strategy is the iPod, when Steve Jobs said that they created a completely new category of a digital music player. He looked at what was already existing in the market, and created a new industry. (Blueoceanstrategy.com)

II. ANALYSIS

3 ELABORATION OF A BUSINESS PLAN

The practical part consists of my own business plan with the purpose of defining the viability of developing a new ski centre. I have characterized the fundamental factors that are related to the operation of the ski centre. This business plan is primarily made for the owner of the land on which the centre should be built and to assess the company's ability to implement this project.

3.1 Title page



Figure 4: *Logo (Own creation)*

Ski Areál Lužná

Created by: Viktorie Váchalová

Email: viki.vach@seznam.cz

Address of the creator: Lužná 34, Kopřivná 788 33

Legal form: Limited liability company

Company: SkiHill s.r.o.

Identification number: 28641353

Residence: Lužná 34, Kopřivná 788 33

Founder: Mgr. Zora Váchalová

Email: zora.vachalova@gmail.com

The company SkiHill s.r.o. was set up in 22. November 2010. The main purpose of the company are hospitality activities and providing physical education and sport services in the field of skiing, snowboarding and tourism.

Until the actual development of the project begins, the company commissioned preparation and design activities. The company does not perform any other activity and it was established by a single owner for the sole purpose of completing this project. The preparation activities as well as the actual development is being funded by the owner of the company. The owner did not limit the amount of the deposit; she will adapt it to the needs of the investment required for completing the project.

Due to the time consuming nature of the permit and approval process, it is not possible to determine the exact date of realization.

3.2 Executive summary

SkiHill s.r.o. is a company established with the vision to build a ski centre, located near a small city called Šumperk. The ski centre is about 7,2 km away from Šumperk, which makes it an ideal choice for people who do not want to travel far to get to their destination. Since it also has a bus stop less than 500 metres away from the planned parking area of the ski centre, it is easily accessible for those who do not own their own car.

The area around is suitable for both winter and summer recreation, not only thanks to the biking and hiking marked trails, which can be used as a cross country trails in winter.

The ski centre will be focused on families with kids and the main benefit will be offering the facilities, equipment and space for leisure activities, sport and social experiences. Visitors will be able to use the ski cableway, the total length of which will be 600 m and the elevation gain will be about 150 m. The owner wants to acquire a used four-seated cableway with fixed seats. Furthermore, the ski centre will offer a ski-lift, which will be 760 m long and its elevation gain will be 175 m. The upper station of the cableway is planned at the top of the mountain called Smrk at an altitude of 742 meters above sea level. The capacity of the cableway would be 1 700 skiers per hour, the lift would take 900 of them in the same time. Since groomed slopes are a necessity for visitors, a snowmobile is an important for the project. There will be two slopes with the total length of 1500 m. Their width ranges from 80 m at the top to 130 m at the base. One of the slopes is to be marked as a red, second one as a blue and last part will be a ski school park for little children and beginners. The ski centre will be suitable for families with kids, who appreciate the shorter and easier slope and kids` park, as well as for advanced skiers who can enjoy the red part of the slope.

The operating hours of the centre will be from 8.30 to 16.00. There will also be night skiing facilities, from 18.00 to 21.00, with artificial lighting planned to be built.

The centre will provide 100 free parking spaces, situated directly at the boarding station. Other services include ski and snowboard rental and service. The on premise ski school will offer certified and professional instructors for all ages and levels. Other facilities located directly at the ski slope will offer food, refreshments and toilet facilities. As the centre is focused on families with kids, it will be important to dedicate an area to them – kids playground with swings, slides, sandpits and other popular attractions.

Since ski centres find it difficult to operate without having access to technical snow, a snowmaking system is also planned. It will source water from a tank with volume of five thousand cubic meters. (Internal materials of the company)



Figure 5: *Smrk mountain* (own archive)

3.3 Competition analyses

There are five competitors we need to be aware of. They are Skipark Hraběšice, Skiareál Klepáčov, Skiareál Branná, Skiareál Zborov and Skiareál Št. Lhota Panorama. In the following pages, I will compare their strengths and weaknesses and how those could jeopardize plans for our ski centre. It is essential to analyse the competition to know what can be improved to develop a competitive advantage and identify our own weaknesses. The biggest advantage of Skiareál Lužná is its location, being very close to Šumperk. Next

advantage will be a reasonable price for ski-lift tickets and refreshments, and also for the skiing and snowboarding lessons.

3.3.1 Skipark Hraběšice

The slope in Skipark Hraběšice is of medium difficulty, and can have artificial snow if required. Transport on the slope is provided by the Doppelmayr lift (double anchor) with a length of 620 m. The slope elevation gain is 115 m. For children and less experienced skiers, there is a rope lift LPVE-200, which will take you to a gentle, 200 m long descent at an altitude of 530 m to 670 m above sea level. The free parking is located below the ski slope. For refreshments visitors can choose from hot and cold drinks and meals. There is a ski school for beginners, and ski rental for those who do not own skiing equipment. (Skiparkhrabesice.cz)

Price list:

Ticket	Kids	Adults	Time
Daylong	230 CZK	320 CZK	9.00-16.00
Morning	160 CZK	250 CZK	9.00-13.00
Afternoon	160 CZK	250 CZK	12.00-16.00
Evening	150 CZK	200 CZK	18.00-21.00

Table 1: *Price list of Skipark Hraběšice (Skiparkhrabesice.cz)*

The strengths of the Skipark Hrabšice are good prices for tickets, artificial snow system and ski school. Weaknesses are that they only have a double anchor lift, not a cableway, and their slope is shorter than the one planned in Skiareál Lužná.

3.3.2 Skiareál Klepáčov

Klepáčov is approximately 18 km away from Šumperk and its altitude is between 740 m and 850 m above sea level. The ski centre has five lifts. The length of the longest red slope is 530 m, elevation gain 110 m. The length of the blue slope is 330 m, elevation gain 75 m. Length of the yellow slope is 190 m, elevation gain 75 m. There is evening skiing three times a week and they are offering ski lesson and ski rental as well. They are also offering accommodation. (Klepacov.cz)

Price list:

Tickets	Kids	Adults
3 hours	220 CZK	260 CZK
Daylong	280 CZK	340 CZK
Evening	270 CZK	270 CZK

Table 2: *Price list of Skiareál Klepáčov (Klepacov.cz)*

The strengths of Skiareál Klepáčov are that they offer a wide variety of slopes that skiers can choose from. They are also offering high quality accommodation which brings another advantage since visitors can stay overnight. Their weakness is that their ski centre is further from Šumperk than Skiareál Lužná would be, which means that people who prefer a shorter ride would likely choose Skiareál Lužná.

3.3.3 Skiareál Branná

It is situated at an altitude of 360 m to 750 m above sea level and has three slopes that are suitable for both beginners and advanced skiers. The red slope is 420 m long, blue one is 580 m long and slope for kids is 460 m long. The transport of skiers is provided by a two-seat cableway Leitner S2, two EPV 300 lifts and for kids there is a rope lift, which is free of charge for kids shorter than 150 cm. The snow is guaranteed through artificial snow system. A restaurant and toilets are at the base of the slope. The centre is about 30 km away from Šumperk and also has ski school. (Skibranna.cz)

Price list:

Tickets	Kids	Adults	Time
1 hour	200 CZK	280 CZK	1 hour
2 hour	250 CZK	330 CZK	2 hour
Daylong	380 CZK	490 CZK	9.00-16.00
Evening	260 CZK	350 CZK	16.00-19.00

Table 3: *Price list of Skiareál Branná (Skibranna.cz)*

The strengths of Skiareál Branná are artificial snow system and cableway. Weaknesses are small parking lot which quite far away from the slope, which Skiareál Lužná could turn into its advantage, because parking lot is planned right next to the slopes.

3.3.4 Skiareál Zborov

There is one slope marked as blue, which is 480 m long with elevation gain of 86 m. The centre provides two anchor lifts, includes artificial snow system and evening lighting. There is a parking lot close to the slope, along with toilets and a small restaurant with refreshments and accommodation. Zborov is about 21,2 km from Šumperk. (Skiareal-Zborov.cz)

Price list:

Tickets	Kids	Adults	Time
2 hours	200 CZK	220 CZK	2 hours
Daylong	380 CZK	400 CZK	9.00-17.00
Morning	280 CZK	300 CZK	9.00-14.00
Evening	250 CZK	280 CZK	14.00-17.00

Table 4: *Price list of Skiareál Zborov (Skiareal-Zborov.cz)*

The strengths are big parking lot close to the slope and nice restaurant and accommodation, but with rather small capacity. The weakness is how far is it from Šumperk, and that the slope is quite short, which is not an big issue for people with small kids, but can be less appealing for experienced skiers.

3.3.5 Skiareál Panorama

Panorama is situated in a small village called Štědrákova Lhota. There are three lifts, two of them are 400 m long and the third one is for kids and is 50 m long. One slope is 1100 m long, and the second one is 400 m long, with elevation gain of 160 m. There is a small restaurant and a cabin, which offers a small number of rooms for visitors. (Skiareal-panorama.cz)

Price list:

Tickets	Kids	Adults	Time
1 hour	120 CZK	150 CZK	1 hour
2 hour	170 CZK	200 CZK	2 hour
Daylong	280 CZK	350 CZK	9.00- 18.00

Table 5: Price list of Skiareál Panorama (Skiareal-panorama.cz)

The strengths are long slope with nice accommodation right on the slope and wide variety of lifts so that skiers do not have to wait in long queues. Weakness is that the parking lot is about 100 metres away from the slope, and they do not offer ski lessons.

3.3.6 Comparison with the competitors

	Lužná	Hraběšice	Klepáčov	Branná	Zborov	Panorama
Elevation gain	175 m	115 m	110 m	90 m	86 m	160 m
Length of slopes	1500 m	820 m	1250 m	1000 m	480 m	1500 m
Number of lifts	2	2	5	3	2	3
Artificial lighting	Yes	Yes	Yes	Yes	Yes	No
Snow system	Yes	Yes	Yes	Yes	Yes	Yes
Catering facilities	Yes	Yes	Yes	Yes	Yes	Yes
Accommodation	Yes	Yes	Yes	Yes	Yes	Yes
Parking	Yes	Yes	Yes	Yes	Yes	Yes
Distance from Šumperk	7,2 km	12 km	18 km	30 km	21,2 km	18,4 km

Table 6: Comparison with the competition (Own creation)

The biggest competitor for Skiareál Lužná will probably be Skipark Hraběšice, thanks to its close distance to Šumperk and offering nice accommodation and good prices for the ski tickets. However, with its slope is shorter, narrower and tilted to one side, it might be less appealing for beginner skiers and kids. Next big competitor is Skiareál Klepáčov, which is further from Šumperk, but it offers a wide variety of lifts and long slopes, together with Skiareál Panorama, which is quite similar to Klepáčov in that sense. Branná and Zborov are

smaller competition to Lužná, since they are further from Šumperk. However, Branná offers nice slopes and well known ski school for children, but it is almost three times as far from the city than Lužná. Zborov is way smaller in general than Lužná would be, which makes it less suitable for any advanced skiers. Based on this basic comparison, the plans for Skiareál Lužná are going in the right direction and are viable to make the centre a success.

3.4 SWOT Analysis

The SWOT analysis mentioned in the theoretical part was used as an inspiration to gather all the strengths and weaknesses that Skiareál Lužná has, together with its threats and opportunities.

The biggest strength is likely the location of the centre. It will be appreciated by many people, that do not want to have to spend a lot of time traveling in the car, being basically right around the corner for those who live in Šumperk – making them the target group of customers. It will save them not only their time, but also money they would spend on gas or on public transportation.

Next strength would be friendly prices, as we are targeting mainly families with kids, we want to make sure that they would come back multiple times, and not just once because of the expensive ski lift tickets and overpriced food and drinks. Another advantage is a free parking lot, which will be located right next to the centre, making it convenient for visitors as they will not have to walk a long distance carrying all their skiing equipment.

With the focus on families with kids, big strength would be a ski school, so that parents can rely on professional instructors that will take care of their children. Last but not least, the location of the centre and its surroundings are also a strength, thanks to the beautiful nature ideal for cross country skiing and hiking trails.

One of the threats would be the dependency on weather conditions. Even if there will be a snow making system, it is important that the temperature is around zero degrees, so the system can work. Another threat could be the complete novelty of the ski centre, since some people might be reluctant about trying a new place, being used to go to the same centres over and over again. Another big threat will be the competition, because there are five similar ski centres in the area, who already built their names and have their regular clients. Similarly, a new threat might be a construction of a brand new ski centre somewhere close, introducing yet another new competitor to the market. We need to make sure that our customers will be satisfied and will choose Skiareál Lužná over the other ski centres around.

Because of the costly construction, financial situation will be a weakness. All the expenses will be covered by owner`s personal investment. The fact, that it will be new and unknown centre might be weakness as well, as it will take time for the brand to become better know among people in the region.

The opportunities might be attracting more and more customers as the centre will become more known in the area, which will result in gaining a loyal customer base. Next opportunity, if the conditions are met, is getting subsidies from the government, that will become available in next few years to ease the financial expenses and strengthen the budget.

Strengths	Weaknesses
Location	Financial situation
Friendly prices	New and unknown centre
Free parking lot	
Ski school	
Surroundings	
Cross country skiing and hiking trails	
Opportunities	Threats
Attract more customers	Competition
Loyal customers	Reluctant customers
Government subsidies	Dependency on weather

Table 7: *SWOT analysis of the Ski areál Lužná (own creation)*

3.5 Marketing plan

The marketing plan consist of marketing mix, that helps to define the best combination of product, price, place, promotion, personnel, physical evidence and process. Each part should also provide basic information about the business itself.

3.5.1 Product/service

Services that will be provided in Skiareál Lužná are thoroughly described in chapter 3.2.

3.5.2 Price

There will be a fixed price table for the ski tickets, that will vary depending on whether the customer is an adult or a child, the time of the day or the length of time people want to ski.

Prices include VAT at a rate of 10%.

Ticket	Kids	Adults	Time
3 hours	270 CZK	290 CZK	3 hours
Daylong	370 CZK	490 CZK	8.30-16.00
Evening	230 CZK	250 CZK	18.00-21.00

Table 8: Price details of a daily tickets (Internal materials of the company)

3.5.3 Place

The location of the centre is one its biggest advantages, because it is very close to the nearest city. Road to the ski centre is wide and regularly maintained, so customers do not need to worry about any difficulties with getting there. And if they do not own a car or do not want to drive, the bus stop is only few steps away from the base of the ski centre, making the location even more convenient. Parking lot is situated only few meters away from the centre, which is very convenient since visitors do not have to carry heavy equipment too far. Because there is no accommodation planned to be built yet, the ski centre will have a contract with a guesthouse, that is currently in a construction. It is situated about 2 km away from the ski centre, and it will offer six rooms, for the total of 26 people. There will be deal packages available, that will include a discount for the ski tickets for the guesthouse guests.

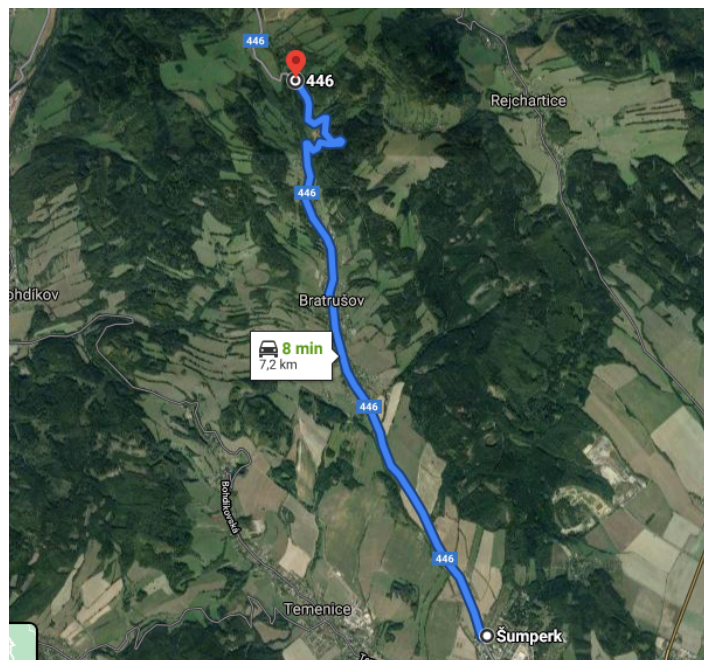


Figure 6: Road from Šumperk to Ski areál Lužná (Googlemaps.com)

3.5.4 Promotion

Promotion will be very important, since the centre will be a new entrant to the market. We want to focus on families and kids, so our promotion need to suit this customer audience. It is crucial to attract as many possible customers as we can and spread awareness about the centre and services that it is providing. One of the ways will be a well designed web page, that will be clear and understandable for everyone and able to attract customers at first impression. At this time, we should not forget about social media, the centre will have its own profile pages on Facebook and Instagram, where we will post important news about the current situation in the centre, upcoming events and in general promote the centre. The web page and social media will be managed by one of the employees.

Another tactic to promote our centre is through a radio spot. It will be 30 seconds long and it will contain the basic information about the centre and services, upcoming events or discounts that customers can get. Price budget for the radio spot will be 70 000 CZK.

3.5.5 Personnel

It will be very important for the business to employ professional and skilled staff. For the cableway and lift service and maintenance we will need to hire at least three people, for the restaurant two cooks and two waitresses. Because the ski school will operate as a franchise, they will have their own employees. Our employees will be paid by the hour, and their shifts will be in the form of long-short week in the restaurant and eight hours shift for the maintenance.

Employee	Gross wage per month	Net wage per month	Wage per year
Lift operator	20 000 CZK	17 120 CZK	240 000 CZK
Cook	25 000 CZK	20 820 CZK	300 000 CZK
Waitress	20 000 CZK	17 120 CZK	240 000 CZK

Table 9: *Salary expenses (Kurzy.cz)*

Because the working of the ski centre will be seasonal, the full staff will only be required during the main season, which will last from December to March. For the rest of the year we will only need two lift operators. The final cost of the salaries per year will be 1 640 000 CZK.

The Ski school will be set up through a franchise agreement, and we are currently in contact with SunSki Ski and Snowboard School, but without a signed agreement yet.

3.5.6 Process

Process is the final part of the marketing mix, making sure that all the other parts work together successfully. If we want to provide quality service, all the tools must be functioning to complete the whole procedure of running a business. If one of the parts would fail, we can not expect the marketing plan to be successful. The web page will include the option for customers to give us feedback, which is crucial to know what areas they are satisfied with and what can still be improved.

3.6 Financial plan

The financial plan will consist of tables that will show the necessary costs for the equipment, construction, overview per year and future earnings. A balance sheet and return on investment are also part of the financial plan.

3.6.1 Financing

The capital cost will be financed by the company SkiHill s.r.o.

3.6.2 Expenses

Technical snowmaking system

- Landscaping - 500 000 CZK
- Power supply - 700 000 CZK
- Water supply - 1 000 000 CZK
- Pumps - 600 000 CZK
- Snow cannons - 2 500 000 CZK

Costs not including VAT - 5 300 000 CZK

VAT 21% - 1 113 000 CZK

Restaurant construction

- Landscaping - 900 000 CZK

- Construction works - 1 000 000 CZK
- Material - 1 000 000 CZK
- Equipment - 500 000 CZK

Costs not including VAT - 3 400 000 CZK

VAT 21% - 714 000 CZK

Cableway

- Purchase - 5 000 000 CZK
- Construction - 3 000 000 CZK

Costs not including VAT - 8 000 000 CZK

VAT 21% - 1 680 000 CZK

Lift

- Purchase - 1 500 000 CZK
- Construction - 700 000 CZK

Costs not including VAT - 2 200 000 CZK

VAT 21% - 462 000 CZK

Snowmobile

- Purchase - 600 000 CZK

Costs not including VAT - 600 000 CZK

VAT 21% - 126 000 CZK

Overview of expenses

Expenses	Value
Snowmaking system	5 300 000 CZK
Restaurant construction	3 400 000 CZK
Cableway	8 000 000 CZK
Lift	2 200 000 CZK
Snowmobile	600 000 CZK
Total value of expenses without VAT	19 500 000 CZK
Total value of expenses with VAT	23 595 000 CZK

Table 10: Overview of expenses (Own creation)

3.6.3 Non-investment costs

Following numbers are predicted by the investor, because of his experience in the industry and information that he gained from his contacts and competitors.

Water consumption

- Construction of a water connection and well on owned property - 500 000 CZK
- Sewer - 42,49 CZK + 10 % VAT, = 46,74 CZK/m³
46,74 x 1000 m³ per year = 46 740 CZK per year (Spvs.cz)

Electricity consumption

- Electricity consumption per year - 800 000 CZK

Food and beverages

There will be room for 25 people in the restaurant, plus serving window.

The price of a daily lunch menu will be 95 CZK. Average spending in the serving window will be 60 CZK per customer. The margin will be 100%.

50 (amount of predicted sold lunch menus) x 95 = 4 750 per day

150 (amount of predicted customers at serving window) x 60 = 9 000 per day

Drinks and snacks = 6 000 CZK per day

19 750 : 2 = 9 875

Costs including VAT per day- 9 875 CZK

9 875 x 300 (days) = 2 962 500 CZK per year

Supply

- Initial food supplies - 100 000 CZK

Wages

Table of wages is available at chapter 3.5.5.

- Calculation for health and and social insurance:
Social insurance: 1 640 000 x 0,284 = 465 760 CZK
Health insurance: 1 640 000 x 0,09 = 147 600 CZK (Finance.cz)

Operation and repair costs

Fuel

- Diesel
- Costs not including VAT - 50 000 CZK

Operation and repairs

- Small repairs of the equipment - 50 000 CZK

Depreciation

The company will apply a form of straight line tax depreciation. Company will use it only for the restaurant, because the technologies that will be purchased already used.

- Assumed price 3 400 000 CZK
- 4th depreciation group
- Depreciation period 20 years
- Depreciation is 73 100 CZK per first year

The table of depreciation is available in the attachment of this thesis.

Overview of costs per year

Cost	Value
Staff Costs	
Gross wages	1 640 000 CZK
Social and health insurance	613 360 CZK
Total value of staff costs	2 253 360 CZK
Energy costs	
Electricity	800 000 CZK
Sewer	46 740 CZK
Marketing costs	
Marketing	70 000 CZK
Operation and repair costs	
Fuel	50 000 CZK
Technology repairs	50 000 CZK
Food and beverage costs	
Food and beverages	2 962 500 CZK
Total value of costs without VAT	6 232 600 CZK

Table 11: Overview of costs per year (Own creation)

3.6.4 Sales

Revenues will come mainly from selling ski tickets, which will be affected by number of customers and weather, but also from ancillary services, such as the restaurant. Following numbers are predicted by the investor, because of his long time experience in the ski industry.

Ski tickets

Winter season

Season will be determined according to the snow conditions. Usually it is from November to April.

- Expected traffic per season is 10 000 kids and 20 000 adults
- The average price of kid ski ticket is 290 CZK
- The average price of adult ski ticket is 343 CZK

$$10\,000 \times 290 = 2\,900\,000 \text{ CZK}$$

$$20\,000 \times 343 = 6\,860\,000 \text{ CZK}$$

Total sales including VAT - 9 760 000 CZK

Summer season

In summer season, the ski centre will offer a single ski tickets for the cableway. One ticket will cost 50 CZK for kids and 100 CZK for adults. It will include the possibility to take their bike with them. We are expecting that people will buy 3 single tickets per person on average.

- Expected traffic per season is 4000 adults and 3000 kids

$$3000 \times 50 = 150\,000 \times 3 = 450\,000 \text{ CZK}$$

$$4000 \times 100 = 400\,000 \times 3 = 1\,200\,000 \text{ CZK}$$

Total sales including VAT- 1 650 000 CZK

Restaurant

The restaurant is expected to run over 300 days per year. The sales per day are 19 750 CZK.

$$19\,750 \times 300 = 5\,925\,000 \text{ CZK}$$

Total sales including VAT- 5 925 000 CZK

3.6.5 Overview of sales per year

Source	Value
Ski tickets	
Winter season	9 760 000 CZK
Summer season	1 650 000 CZK
Total value	11 410 000 CZK
Total value without VAT	9 921 739 CZK
Restaurant	
Restaurant with serving window	5 925 000 CZK
Value without VAT	5 152 173 CZK
Total value of sales without VAT	15 073 912 CZK
Costs	
Energy + Repair costs	946 740 CZK
Employees	2 253 360 CZK
Marketing costs	70 000 CZK
Food and beverages	2 962 500 CZK
Total value of costs without VAT	6 232 600 CZK
Profit	8 841 312 CZK
Disposable profit	7 161 462 CZK
Income tax	1 679 850 CZK

Table 12: Overview of sales per year (Own creation)

3.6.6 Opening balance sheet

Assets		Liabilities	
Fixed assets	19 500 000 CZK	Equity	19 600 000 CZK
Restaurant	2 900 000 CZK	Shareholder`s equity	19 600 000 CZK
Machinery	16 100 000 CZK		
Equipment	500 000 CZK		
Current assets	100 000 CZK	External liabilities	0 CZK
Bank account + cash register	100 000 CZK		
Total value of assets	19 600 000 CZK	Total value of liabilities	19 600 000 CZK

Table 13: *Opening balance sheet (Own creation)*

3.6.7 Balance sheet at the end of the year

Assets		Liabilities	
Fixed assets	19 500 000 CZK	Equity	28 441 312 CZK
Restaurant	2 826 900 CZK	Shareholder`s equity	19 600 000 CZK
Machinery	16 100 000 CZK	Profit	8 841 312 CZK
Equipment	500 000 CZK		
Depreciation	73 100 CZK		
Current assets	10 940 196 CZK	External liabilities	1998 884 CZK
Food stocks	100 000 CZK	Income tax	1 679 850 CZK
Bank account	10 790 196 CZK	Liabilities to employees	150 000 CZK
Cash register	50 000 CZK	Liabilities to social and health insurance	67 200 CZK
		Liabilities to suppliers	118 334 CZK
Total value of assets	30 440 196 CZK	Total value of liabilities	30 440 196 CZK

Table 14: *Balance sheet at the end of the year (Own creation)*

According to the financial plan, there will be a need for high investment in the beginning. If the climate conditions will be favourable, the ski centre can expect a high number of customers. Ski centre will show a profit since the first year, and the investment will be paid off in 2 years and 8 months.

3.7 Risk assessment

In order to set up a successful business, we need to be aware about the risks that can threaten its existence and performance. If we want to address them, we need to be prepared to deal with the risks accordingly and minimize the potential damage.

3.7.1 New competition

This risk cannot be prevented in any way, we just need to be prepared to keep up with the new competition, provide quality services to the customers and be a strong player in the market. There are a lot of hills around Skiareál Lužná, which might eventually be bought by someone and transformed to similar ski centres such as ours. The only thing that can be done is to run a successful business that covers most of the demand in the region, so the potential competitors would evaluate the new ski centre as not feasible.

3.7.2 Low amount of customers

Lack of customers is a serious risk, that has led to failure of many businesses. It is important to choose the target audience and provide services that will satisfy their needs and make them want to come back and spread positive experience of the business. We can offer them discounts if they have been in our centre multiple times or they can be collecting loyalty points with every ski ticket they will buy and after collecting a given number of points, they can get a ticket for free. This will build the relationships with customers and it will make them more loyal to our ski centre.

3.7.3 Bad weather

It is natural, that if the business is operating outdoors, the weather is a crucial part of its success. Winters in the Czech Republic had not been that bad in past few years, but it is still necessary to have a reliable snow system. This will allow us to provide good snow conditions for skiers. The snow system is dependant on a water source which would be established in the form of a tank situated near the ski centre with volume of five thousand cubic metres. There was some suspicion from the people who live in nearby village Bratrušov, that there will not be enough water left for them, but the construction of the tank will not disturb their water levels, as is proven in the EIA document and HGP from Unigeo a.s., EIA can be found in the attachment of the business plan.

3.7.4 Employees

Having motivated, professional employees is essential for a business. If the employees are happy, their work performance will reflect that. It is important to communicate with them, if they have any complaints - discuss those and find a solution. We can offer our employees

free seasonal ski tickets, better prices for food or financial bonuses for positive feedback from customers or higher work attendance.

3.7.5 Threat of injury

Every sport carries the risk of an injury, and it is almost inevitable during skiing. We will have to be extremely careful and precise with safety precautions, such as safety mattresses on the cableway columns, safety nets and correct way of slope adjustment with snowmobile. There will also be billboard with 12 rules on how to behave in a ski centre, located in a visible place so that everyone can read them and become familiar with them.

3.7.6 Lack of finances

Because the ski centre represents a significant investment, we need to be sure how to manage our finances. The goal is to think about every investment and purchase, do not waste money and decide carefully how to prioritise different purchases. This was thoroughly explained in the financial plan.

CONCLUSION

The main goal of this bachelor's thesis was to create a business plan and determine if the proposed project is feasible or not. It also covered the basic terms used in a business plan and business itself. Based on the SWOT analysis and competition analysis, I have assessed the options and current state, and I believe, that given we would meet the strategic objectives, such as the construction of a restaurant and a snowmaking system, we would be able to provide high-quality services and become successful in the market.

As mentioned before, the thesis is divided in two parts: the first part thoroughly described the structure of a business plan that should be followed in general. It also mentioned the Business model canvas vs. Lean canvas, that might help with the overall understanding of the project. Next I mentioned the basics of business, and forms of business in the Czech Republic, which entrepreneurs should be aware of before setting up a business.

The second part of this thesis was the business plan itself, that was based on a proposal for building a ski centre. I have used the knowledge that I have gained in the first theoretical part, and according to the structure that was described in that part, I have created business plan for Skiareál Lužná.

I believe, that despite the challenges to break through the competition, the ski centre could become very successful. The initial investment and construction itself will be challenging, but according to the Financial plan, the project will become profitable in the long term.

In conclusion, I would summarize the work as successful and the plan for Skiareál Lužná as feasible.

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LIST OF ABBREVIATIONS

SWOT- Strengths, Weaknesses, Opportunities, Threats

BMC- Business Model Canvas

LC- Lean Canvas

VAT- Value Added Tax

EIA- Environmental Impact Assessment

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ATTACHMENT

Year	Deprec. Rate	Depreciation	Repairs	Residual value
2022	2,15	73 100	73 100	3 326 900
2023	5,15	175 100	248 200	3 151 800
2024	5,15	175 100	423 300	2 976 700
2025	5,15	175 100	598 400	2 801 600
2026	5,15	175 100	773 500	2 626 500
2027	5,15	175 100	948 600	2 451 400
2028	5,15	175 100	1 123 700	2 276 300
2029	5,15	175 100	1 298 800	2 101 200
2030	5,15	175 100	1 473 900	1 926 100
2031	5,15	175 100	1 649 000	1 751 000
2032	5,15	175 100	1 824 100	1 579 900
2033	5,15	175 100	1 999 200	1 400 800
2034	5,15	175 100	2 174 300	1 225 700
2035	5,15	175 100	2 349 400	1 050 600
2036	5,15	175 100	2 524 500	875 500
2037	5,15	175 100	2 699 600	700 400
2038	5,15	175 100	2 874 700	525 300
2039	5,15	175 100	3 049 800	350 200
2040	5,15	175 100	3 224 900	175 100
2041	5,15	175 100	3 400 000	0

Table 15: *Depreciation of a restaurant (Uctovani.net)*

Krajský úřad Olomouckého kraje
Odbor životního prostředí a zemědělství
Jeremenkova 40a, 779 11 Olomouc

S.p.Z.n.: KUOK/30920/05/OŽPZ/7155

V Olomouci dne 11.1. 2006

Č.j.: KUOK/30920/05/OŽPZ/7155

Sp. a skart. znak: 8.25-V/5

Vyřizuje: Ing. Petra Vašáková

tel.: 585 508 390

fax: 585 508 424

e-mail: p.vasakova@kr-olomoucky.cz

ZÁVĚR ZJIŠŤOVACÍHO ŘÍZENÍ

podle § 7 zákona č. 100/2001 Sb., o posuzování vlivů na životní prostředí a o změně některých souvisejících zákonů (zákon o posuzování vlivů na životní prostředí), ve znění zákona č. 93/2004 Sb.

Identifikační údaje:

Název:

„Výstavba lyžařského areálu Lužná u Hanušovic, Obec Kopřivná“.

Kapacita (rozsah) záměru:

Délka vleků: 600 – 640 m

Převýšení: 160 m

Dopravní výkon vleků: 2700 osob/hod.

Odstavná stání: 100 automobilů

Charakter záměru:

Předmětem posuzovaného záměru je výstavba lyžařského areálu Lužná u Hanušovic, Obec Kopřivná, který zahrnuje obslužné a ubytovací objekty s odstavným parkovištěm a 3 osvětlené a uměle zasněžované lyžařské vleky. Areál má charakter trvalé novostavby, jehož využití je koncipováno pro zimní rekreaci.

Umístění:

Kraj: Olomoucký

Obec: Kopřivná

Kat. území: Lužná u Hanušovic

Závěr:

Záměr **Lyžařský areál Lužná u Hanušovic, obec Kopřivná** naplňuje dikci bodu 8.1., kategorie II, přílohy č. 1, zákona č. 100/2001 Sb., o posuzování vlivů na životní prostředí a o změně některých souvisejících zákonů (zákon o posuzování vlivů na životní prostředí), ve znění zákona č. 93/2004 Sb. Z tohoto důvodu bylo v kontextu s § 4 odst. c) a § 7 citovaného zákona provedeno zjišťovací řízení, jehož cílem bylo zjistit, zda záměr bude ve smyslu tohoto zákona posuzován.

Na základě zjišťovacího řízení provedeného dle § 7 citovaného zákona, přičemž ze strany veřejnosti ani dotčených orgánů státní správy nebyly vzneseny závažnější připomínky k uvažované investici, došel příslušný orgán k závěru, že záměr

„Výstavba lyžařského areálu Lužná u Hanušovic, obec Kopřivná“

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p o s u z o v á n p o d l e c i t o v a n é h o z á k o n a .

Závěr zjišťovacího řízení nenahrazuje vyjádření dotčených orgánů státní správy, ani příslušná povolení podle zvláštních předpisů. Je však nezbytné v navazujících správních řízeních zohlednit výše uvedené podmínky a připomínky uplatněné k předmětnému záměru dotčenými správními úřady.

Figure 8: *EIA (Internal materials of the company)*