ABSTRACT

This thesis is devoted to financial planning related to the establishment and management of a social undertaking during its lifecycle. It follows from the research focused on the issue of social undertakings in business in general. It describes various fields of social business activities and the best practices in financial planning and management recommended in literature. Along with this, it identifies the current situation in financial planning and management at social undertakings in the territory of the Czech Republic. In addition to the monitoring of the current situation, this paper deals with the results of the evaluation whether the undertakings which adhere to the recommended business administration methods of planning and management achieve better results. The aim of this work is to find and specify the differences between successful and unsuccessful undertakings on the basis of the defined best practices and their financial management and planning and to find a “manual” on how a social undertaking should plan and manage in order to achieve optimum results.

Keywords

Social economy, social business, strategic and tactical management, financial management, financial planning, costs, revenues, profit, breakeven point