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## **BUSINESS PLAN OF INVESTMENT PROJECT: KEY CHAPTERS AND SOURCES OF INFORMATION**

In the current socio-economic environment of Ukraine, the importance of well-structured business plans for investment projects has grown substantially. Against the backdrop of wartime disruptions, economic restructuring, and the need for rapid modernization, investment planning has become not merely a management tool but a strategic necessity. Business plans help organizations navigate uncertainty, restore resilience, and align their long-term development trajectories with national recovery priorities. As Ukraine faces challenges such as infrastructural damage, disrupted supply chains, fluctuating markets, and significant migration flows, the ability to ground investment decisions in reliable forecasting and thorough analytical justification has become essential.

Structure of business plan of investment project and sources of information are critically important for its justification. The executive summary is the concise synthesis of the entire business plan, offering investors a first impression of the project's strategic direction, expected profitability, and financing needs. According to recommendations [6; 12], the executive summary should highlight key financial projections, investment requirements, and competitive advantages identified through deeper analysis, thus making it highly dependent on consolidated information from the entire plan.

Product description section provides a thorough explanation of the product or service the investment project intends to introduce. Sources of information typically include product specifications, technological documentation, intellectual property records, technical drawings, and supplier quotes. As Kovtunenکو et al. [11] explain, the product description should present not only the functional characteristics of the

product but also its unique value proposition, lifecycle, and differentiation potential. Industry standards, certifications, and technological benchmarks also inform this chapter, ensuring the product is positioned within relevant technical and regulatory frameworks.

The business description outlines the enterprise's mission, legal structure, ownership, location, and strategic purpose. This chapter draws on internal organizational documents, legal registrations, strategic plans, and historical performance records. Rukhadze [14] emphasizes that business description must provide investors with a sense of institutional stability and strategic coherence, showing how the proposed investment fits into the company's long-term development trajectory. Background information is crucial, including regulatory considerations and potential alignment with national or regional development priorities [7].

Market analysis is one of the most data-intensive chapters and forms the basis for evaluating demand, competition, and industry trends. Sources include macroeconomic reports (IMF, World Bank), industry analyses (IBISWorld, Statista), consumer surveys (Nielsen, GfK), government statistics, and competitor intelligence [10]. Market analysis should address market size, segmentation, growth forecasts, and competitive dynamics [2; 5]. As highlighted by Schmidt [15], robust market analysis requires triangulating multiple external data sources.

The marketing strategy chapter articulates how the product will be promoted, priced, distributed, and positioned in the market. Key information sources include historical sales data, customer analytics, competitor marketing materials, digital marketing metrics, and consultations with advertising agencies. This section must align market opportunities with actionable promotional tactics. Analysts emphasize that marketing strategies must be both data-driven and adaptive to changing consumer behavior [3; 6].

The operations plan details how the product will be manufactured or delivered and describes the required facilities, technologies, suppliers, and logistics [5]. Information sources include technical specifications, supplier quotations, engineering feasibility studies, logistics assessments, and internal operational reports. According

to Moro-Visconti [13], operational planning must incorporate resource requirements, quality controls, regulatory compliance procedures, and production schedules. External sources, such as industry technical standards and environmental guidelines, also play a vital role in ensuring operational feasibility.

Next section presents the governance model and profiles of key personnel responsible for implementing the investment project. Sources of information include internal organizational charts, job descriptions [4], CVs of managers, corporate governance policies, and HR capacity reports.

Financial plan plays key role in justification of investment project. This chapter outlines the financial resources required to launch and sustain the investment project. Sources include cost estimates from suppliers and contractors, engineering evaluations, cost-benefit analyses, and internal budgeting documents. The capital requirements must be justified by clear calculations and market benchmarks. Financial literature stresses the importance of precise investment cost estimation, as it directly influences funding decisions and project profitability [5].

The financial plan synthesizes projected financial statements for a three- to five-year period, including profit and loss statements, cash flow forecasts, and pro forma balance sheets. Information sources are accounting data, historical financial statements, macroeconomic forecasts, industry benchmarks, and investment cost estimations. Financial projections must be grounded on realistic assumptions supported by verifiable data. Sensitivity analysis, break-even analysis, and scenario modelling rely extensively on financial modeling and risk assessments [5; 12].

Vital part of financial plan is efficiency measurement for the investment project. Measuring efficiency in a business plan for an investment project is essential because it provides investors and managers with a clear understanding of how effectively resources will be used to generate value. Furthermore, efficiency measurement plays a central role in strategic decision-making throughout the lifecycle of the investment project. Business plans that clearly define performance metrics allow managers to monitor progress, identify deviations from expectations, and implement corrective measures early [1; 5; 9].

The risk assessment chapter identifies internal and external risks that may affect the investment project, such as market volatility, operational uncertainties, regulatory changes, environmental risks, or financial instability. Sources include SWOT analyses, risk management frameworks, expert evaluations, regulatory guidelines, and historical industry risk reports. Studies emphasize risk assessment allows investors to evaluate risk-adjusted returns and mitigation strategies [8].

Overall, the preparation of a business plan for an investment project requires synthesizing diverse information sources into a coherent and persuasive document. Each chapter draws from specific internal and external datasets, analytical tools, and expert assessments to provide a dependable representation of the project's feasibility. As research consistently indicates, the methodological rigor and transparency of sources significantly influence the credibility of business plans and their effectiveness as strategic and financial instruments. By integrating structured information and robust data foundations, a business plan fulfils its dual role as a managerial guide and an investment-attraction instrument.

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