

Business Plan Perceptions and Experiences of Entrepreneurship Students in Oman¹

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ABSTRACT

Purpose – Feasibility Study or Business Plan (B-Plan) is inseparable component of many entrepreneurship programs at higher education level. In parallel, B-Plan is weighted component of The Entrepreneurship Module which has been offered commonly at all higher education institutions past 8 years in Oman. In this study, it is aimed to analyze perception and experiences of B-Plan by the perspectives of the students who studied Entrepreneurship and prepared B-Plan.

Design/method/approach – Accordingly, the research has been designed to analyze B-Plan perceptions and experiences of the students from various programs and major at higher education level. As research method, the survey has been conducted with 562 students from Medicine, IT, Business, Engineering, Nursing majors and programs which commonly offering same Entrepreneurship Module at public and private HEIs in Oman.

Findings – Some findings have confirmed significant differences of perceptions and experiences by gender and program. Regardless of gender and program, all participants were agree on that the most difficult part of B-Plan is financial management. What the most liked of B-Plan are teamwork, innovating, creating revenues. What the most disliked of B-Plan are financial management, business entitle, fundraising. Bigger team size negatively affects B-Plan perceptions/experiences. Males are capitalizing their B-Plan relatively higher than females. Females are more positive than males any perception and experiences on B-Plan.

Discussion – There are considerable outcomes to revise and restructure B-Plan in Entrepreneurship Module in Oman and similar contexts as well. The students are not fully persuaded about why B-Plan required and confident enough to prepare B-Plan.

1. Introduction

The Entrepreneurship Module has been developed by a joint committee established by Ministry of Higher Education (hereafter MoHE) -currently Ministry of Higher Education and Research and Innovation, MoHERI- in cooperation with Public Authority of SMEs Development, Injaz Oman, and Sharakah in 2013. The uniformed syllabus, materials and assessment structure has been disseminated through all higher education institutions (hereafter HEIs) in Oman. By the Directive of MoHE, the module was started to be offered for 3rd year students at bachelor programs and 2nd year at diploma programs in 2014. Initially, the module was named as *Entrepreneurship and Business Plan*, then converted to *Entrepreneurship: Creativity and Innovation*. However, there was no radical changes in content, materials and assessment structure. The assessment structure of MoHE mandatory Entrepreneurship and Business Plan Module in Oman, is given on Table 1.

The business plan (hereafter B-Plan) is a central part of the module which has been offered commonly at all higher education institutions since 2014 in Oman. Its` development and execution is a critical applied component. One of the learning objectives of the module is *develop clear and structured B-Plan*, while one of the learning outcomes has been defined as *articulate and write up a basic B-Plan*. Learning strategy of the course has been developed by course developers as , `B-Plan can be linked to student activities at the educational institutions such that best plan will be awarded an opportunity to compete in local, national and international programs` (MoHE, 2015: 35).

¹ The pilot study of this research as a research proposal has been orally presented in Entrepreneurship Education Conference in 2-4 March 2020, SQU, Muscat, Oman.

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There are different forms of B-Plans. One of the most common includes a cover sheet, a table of contents, an executive summary, an organizational plan, a marketing plan, and a financial plan (Pinson, 2008: 23). In MoHE guidebook for Entrepreneurship Module, there is no strict B-Plan form. This is divided into two main areas; a) the written business plan presented in a professional format and template, b) an oral presentation to an audience that includes professionals (where possible) and peers. The distribution of grades may vary marginally between some components. However, emphasis should still remain on the business plan as a critical and central component (MoHE, 2015:35).

Table 1 Assessment Structure of MoHE Mandatory Entrepreneurship Module in Oman

Component	Weight
Business Idea/Discussion	10%
Case Study	15%
Sit-in Assessment/Tutorials	15%
Business Plan	60%
Write-up	40%
Presentation	20%
Total	100%

Source: (MoHE, 2015, pp. 36)

In this study, it is aimed to analyze B-Plan perceptions and experiences of the students who studied Entrepreneurship Module and prepared B-Plan from various programs.

2. Background of the Study

The several studies have concluded that entrepreneurship education effectively contributes to developing entrepreneurial intentions (Belwal et al., 2015; Shah et al., 2019) and positive attitudes (Al-Harrasi and Al-Salti, 2014; Ammal and Mathi, 2014; Ibrahim et al, 2017) toward self-employment and entrepreneurship in Oman. However, Bilal and Hussien (2019:7-8) found that the relationship between entrepreneurship education and student's career intentions at their university was insignificant.

According to Belwal et al. (2015:945), university students in Oman were positive thinkers about entrepreneurship and interested in owning business, even if they haven't got knowledge about how to start. Shah et al., (2019) said that Entrepreneurship education strengthens and canalizes the entrepreneurial attitude toward entrepreneurial intentions as well as self-efficacy and entrepreneurial intentions in Oman. Ammal and Mathi (2014:659) concluded that there is positive relationship between family and personal experience in entrepreneurship and attitude toward entrepreneurship. Ibrahim et al (2017: 14-15) found that, while graduate students have a positive attitude towards entrepreneurship, comparatively female students scoring a higher average than males.

Early initiatives on developing entrepreneurial skills has started in 2003. However, Strategy of Education (2006–2020) which was developed jointly by the Ministry of Education and the Ministry of Higher Education, has fostered and systematized entrepreneurship education at different levels in which schools, vocational education and training centers, and higher education institutions (Ghassani, 2010: 90). It has stated that the new approach to education should meet international standards and ensure that all Omanis have the necessary skills and competencies for life and for the workforce (Ministry of Higher Education/Ministry of Education, 2006:24).

As suggested by Khan and Moharby (2007:389), in order to increase social acceptability of taking entrepreneurial path and to overcome cultural barriers, Oman has taken action and encouraged Universities and Colleges to design and offer short courses/programs. In parallel with other Arab and Gulf Countries, Omani macro perspectives and priorities have stimulated governmental bodies (SANAD, The National Career Guidance Centre etc.) and non-governmental organizations (INJAZ Oman) those have taken action on developing entrepreneurial skills by some intense and/or lifelong training programs in early times of Omani entrepreneurship education.

One of the earlier higher education program on entrepreneurship education was the Know About Business (KAB) program which has been implemented in more than thirty countries worldwide and supported by the

International Labor Organization, ILO. The KAB program has been implemented in Vocational Training Centers and Colleges of Technology (Ghassani, 2010:68).

In 2014, Ministry of Higher Education (currently MoHERI, Ministry of Higher Education, Research and Innovation) has ordered compulsory Entrepreneurship Module to all Higher Education Institutions in Oman. In order to investigate the effectiveness of this module Syed et al (2021) conducted a case study at the same college. They have found insignificant difference between the entrepreneurial perspective indicators accomplished by the students during three years (Syed et al, 2021:131). Ibrahim et al (2017:14) concluded that in order to enhance graduates' interest in becoming potential entrepreneurs, Omani HEIs should strengthen their entrepreneurial educational programs with creativity and innovation.

The KAB program used to have nine modules those representing an area of business life. The ninth module was how to develop one's own B-Plan (Jemni, 2010:45). So, the Omani learners of entrepreneurship program have met B-Plan within the KAB program in 2009.

B-Plan is listed as one key topic in the MOHE (now MOHERI) guidebook's learning objectives (MoHE, 2015) as well as in entrepreneurship education programs in the US (Bewayo, 2015). According to Shabibi (2020:68) the topic most frequently mentioned as key for the entrepreneurship education program curriculum was creating a B-Plan. In parallel, like the students, more than half of the lecturers and managers agreed that the B-Plan was the key topic of entrepreneurship education program (Shabibi, 2020:72).

Although there are many studies which emphasize the key role of B-Plan in any entrepreneurship module and priorities preparing B-Plan as entrepreneurial skill, there is no study which focused on B-Plan experiences and/or analyzed the students' perceptions.

3. Research Design

It is aimed to describe B-Plan by the perspectives of the students who studied Entrepreneurship and prepared B-Plan. Accordingly, the research has been designed to analyze B-Plan perceptions and experiences of the students from various programs and major at higher education level. The research questions are:

- How do the students' B-Plan perceptions/experiences vary by gender?
- How do the students' B-Plan perceptions/experiences vary by program?

Data collection is accompanied by survey method (e-questionnaire + questionnaire). There were nominal and ordinal scale questions for categorical variables as well as interval questions for experiences, perceptions and opinions of the participant with five-scale (1 for strongly disagree to 5 strongly agree) questions. The data has been collected from 2016 to 2021. The sampling frame was all HEIs which offering Entrepreneurship Module in Oman. The convenient sampling method which is one of the non-probability sampling method, has been employed to collect data. 562 students have participated from 8 different programs and 5 HEIs (UTAS-Suhar, UTAS-Ibri, University of Nizwa, National University of Science and Technology, North Al Batinah Nursing College) in Oman. The higher authorities of respective HEIs have been informed about data collection and asked for permission. The consents of participations signed by participants have been taken before administrating questionnaire. The data has been analyzed by using IBM SPSS® 22.0 version.

4. Findings

The details of participants by gender, program and type pf HEI, are given on the Table 2.

Table 2 The Respondents by Gender, Program and Type of HEI

Program	Type of HEI				Total
	Public		Private		
	Male	Female	Male	Female	
Business	3.2%	5.0%	1.5%	4.8%	14.5%
Chemical Eng.	3.2%	7.1%	0.0%	0.0%	10.3%
Communication	4.1%	6.6%	1.1%	2.0%	13.8%
Electrical Eng.	3.6%	5.2%	0.0%	0.0%	8.8%
IT	5.9%	12.5%	0.0%	3.4%	21.8%
Mechanical Eng.	4.1%	6.2%	0.0%	1.5%	11.8%
Medicine	0.0%	0.0%	3.2%	7.1%	10.3%
Nursing	0.0%	8.7%	0.0%	0.0%	8.7%
Total	24.10%	51.30%	5.80%	18.80%	100%

How Gender Differs: As seen on Table 3, there aren't significant differences between male and female students' responses about:

- B-Plan is necessity of start-up.
- B-Plan made you more confident to think about your own business.
- B-Plan can make your dream true.
- B-Plan improved your teamwork skills.

However, gender significantly differs responses about:

- The most difficult part in B-Plan (see Figure 1).
- You are ready to start-up with your B-Plan.
- If you were alone, your B-Plan would be better.
- You thought this was my dream when you completed your B-Plan.
- B-Plan is all-in-one to start-up.
- Do you sell your B-Plan to who pays for it?
- What would be the price of your B-Plan, if you sell?
- Did you get help while you were preparing your B-Plan? (See Figure 2).
- If yes, from who? (See Figure 2).
- Did you share/show your B-Plan with someone else after completing? (See Figure 3).
- If yes, to who? (See Figure 3).

Table 3 Perceptions and Experiences by Gender

N = 562	Pearson Chi-Square	Df	Asymptotic Significance (2-sided)	Phi	Cramer's V	Contngy Coef.	Appro x. Signf.	Difference
<i>What is the most difficult chapter</i>	16.788	4	0.002	0.173	0.173	0.170	0.002	See Figure 1
<i>Are you ready to start your business</i>	28.379	4	0.000	0.225	0.225	0.219	0.000	males ready to start
<i>B-PLAN is the necessity of startup</i>	7.566	4	0.109	0.116	0.116	0.115	0.100	Insignificant
<i>B=Plan improves teamwork skills</i>	5.287	4	0.259	0.970	0.970	0.970	0.259	Insignificant
<i>Your B-Plan would be better if you were alone</i>	47.414	4	0.000	0.290	0.290	0.279	0.000	males prefer alone
<i>You feel more confident after preparing B-Plan</i>	7.420	4	0.115	0.115	0.115	0.114	0.115	Insignificant
<i>Your B-Plan is your dream</i>	4.316	4	0.365	0.880	0.880	0.890	0.365	Insignificant
<i>V12>Your B-Plan made you're your dream</i>	22.614	4	0.000	0.201	0.201	0.197	0.000	males are positive
<i>B-Plan covers whatever required all-in-One</i>	27.031	6	0.000	0.219	0.219	0.214	0.000	males are negative
<i>Do you sell your B-Plan?</i>	107.535	2	0.000	0.437	0.437	0.401	0.000	males are ready to sell
<i>What would be price of your B-PLAN</i>	238.619	10	0.000	0.652	0.652	0.546	0.000	males are asking higher price than females
<i>What is the most liked in B-Plan experience</i>								See Table 4
<i>What was the most disliked in B-plan experience</i>								See Table 4
<i>Did you get help from others?</i>	40.400	1	0.000	0.268	0.268	0.259	0.000	males tend to ask help (see Figure 2)
<i>If yes, who did help?</i>	160.344	4	0.000	0.534	0.534	0.471	0.000	males from business people, females from friends (see Figure 2)
<i>Did you show your B-Plan to others?</i>	45.081	1	0.000	-0.223	0.223	0.223	0.000	males show to others more than females (see Figure 3)
<i>If yes, to who?</i>	262.280	4	0.000	0.683	0.683	0.564	0.000	females show to friends, males to teacher (see Figure 3)

Figure 1.
The Most Difficult Part of B-Plan by Gender

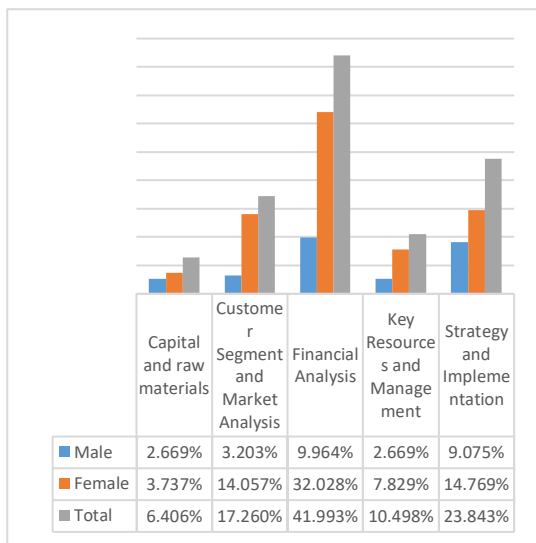


Figure 2
Help from Others by Gender

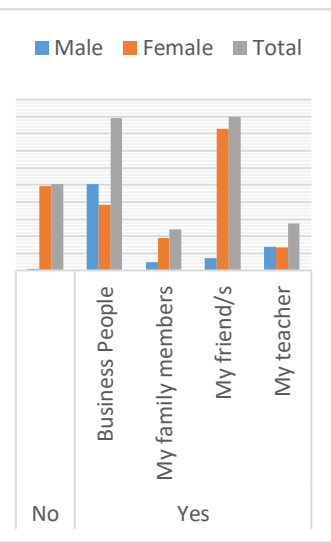


Figure 3
Show to Others by Gender

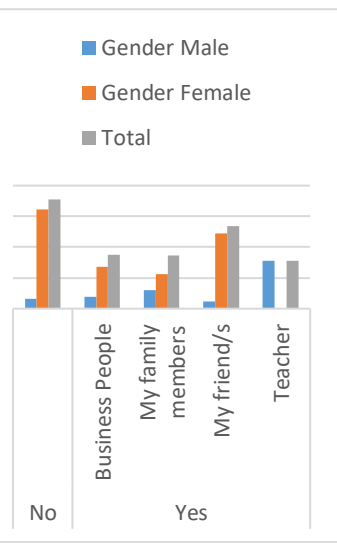


Table 4 Top Ten the Most Liked/Disliked Within B-Plan by Gender

The Most Liked (n= 562)			The Most Disliked (n=562)		
Rank	Female Students	Male Students	Female Students	Male Students	
1	Teamwork	Logo- poster design	Financial management	Partnership structure	
2	Innovating something	To create venue	Nothing (15%)	Nothing (4%)	
3	Nothing (16%)	Nothing (5%)	Fundraising	Financial management	
4	Everything	Wisely and well-organized work	Specific and Complex	Supply Chain	
5	Product and/or service development	Teamwork	Omani ecosystem	Business Entitles	
6	To make dream truth	To make dream truth	Uncertainties in future planning	Marketing Strategies	
7	To plan how to success	Exciting experience	Time constraints	Product details	
8	Skill development	To plan how to success	Customer Typologies	Sale program	
9	Customer relationship plan	Thinking	Too long and detailed work	Omani Ecosystem	
10	Clarification of ideas	Skill development	Market Segmentation	Customer typologies	
					<i>Asymptotic Significance</i>
<i>Test</i>	<i>Value</i>	<i>df</i>	<i>Value</i>	<i>df</i>	<i>(2-sided)</i>
Pearson Chi-Square	520.390	27	397.771 ^a	21	.000
Likelihood Ratio	597.653	27	453.298	21	.000
Phi	.962	.000	.841		.000
Cramer's V	.962	.000	.841		.000
Contingency Coefficient	.693	.000	.644		.000

On Table 4, the responses ranked by the students to the question for `what the most liked and disliked within B-Plan` are being shown. In the questionnaire, the items have been given as fixed choice multiple response questions by designer as well as open-ended options for the respondents. Open-ended responses have been compiled by the researcher based on similarities. As seen on Table 4, the responses of the participants are significantly different for what the most liked/disliked within B-Plan by gender. While female participants liked the idea, feelings and the dream of owning business, the males liked skill-based measurable components of B-Plan. On the other side, while the female respondents disliked money related matters and the structure of B-Plan, the makes disliked legal and contextual details of B-Plan.

Table 5 Measures of Associations

N = 562		The Number of Learners in the Team	B-Plan Experience Improved Teamwork Skills	Alone Would Be Better	More Confident to Consider Start-up	My B-Plan is My Dream Business
The Number of Learners in the Team	Pearson Corr.	1	-.129**	.093*	-.126**	-.041
	Sig. (2-tailed)		.002	.028	.003	.330
B-Plan Experience Improved Teamwork Skills	Pearson Corr.	-.129**	1	-.226**	.083*	.147**
	Sig. (2-tailed)	.002		.000	.048	.000
Alone Would Be Better	Pearson Corr.	.093*	-.226**	1	.124**	.211**
	Sig. (2-tailed)	.028	.000		.003	.000
More Confident to Consider Start-up	Pearson Corr.	-.126**	.083*	.124**	1	.409**
	Sig. (2-tailed)	.003	.048	.003		.000
My B-Plan is My Dream Business	Pearson Corr.	-.041	.147**	.211**	.409**	1
	Sig. (2-tailed)	.330	.000	.000	.000	

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

The results of some correlation tests are given on the Table 5. As seen on the Table 5, there is significant relationship between the number of the learners in the team and the student attitudes. While the number of learners is increasing, the student's positive attitudes are weakening. Besides, there is unsurprisingly a negative relationship between opinions about 'how B-Plan improve teamwork skills' and opinions about 'alone would be better.' On the other side, there is significant positive relationship between feelings about 'more confident to consider start-up' and 'my B-Plan is my dream business.'

How Program Matters: As seen on Table 6, the respondents' program insignificantly differs about:

- The most difficult part in B-Plan.
- You are ready to start-up with your B-Plan.
- Business Plan improved your teamwork skills?

However, the responses to following statements were significantly differed by program about:

- B-Plan is necessity of start-up
- B-Plan made you more confident to think about your own Business
- You thought this was my dream when you completed your B-Plan.
- B-Plan can make your dream true
- B-Plan is all-in-one to start-up.
- If you were alone, your B-Plan would be better.

Table 6 Perceptions and Experiences by Program

	N	Pearson Chi-Square	df	Asymptotic Significance (2-sided)	Phi	Cramer's V	Contingency Coefficient	Approximate Significance	Difference
V4.most difficult	562	19.618	32	0.958	0.187	0.093	0.184	0.958	insignificant
V6.readytostart	562	25.986	32	0.764	0.215	0.108	0.210	0.764	insignificant
V7.B-Plan necessity	562	71.504	32	0.000	0.357	0.178	0.336	0.000	See Figure 4
V8.teamworkskills	562	24.645	32	0.820	0.209	0.105	0.205	0.820	insignificant
V9.alonebetter	562	67.94	32	0.000	0.348	0.174	0.328	0.000	See Figure 9
V10.moreconfident	562	153.049	32	0.000	0.522	0.261	0.463	0.000	See Figure 5
V11.B-PLAN dream	562	166.371	32	0.000	0.544	0.272	0.478	0.000	See Figure 6
V12.madetrue dream	562	120.683	32	0.000	0.463	0.232	0.420	0.000	See Figure 7
V13.allinOne	562	94.14	48	0.000	0.409	0.167	0.379	0.000	See Figure 8

Figure 4 Opinions on B-Plan is necessity to Start-up

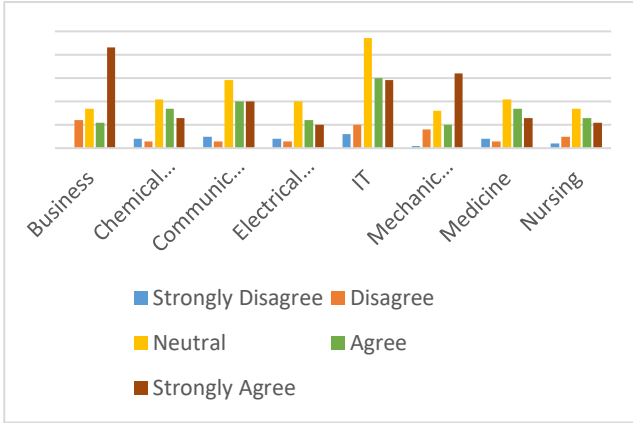


Figure 5. Opinions on With B-Plan Experience More Confident to Start-up

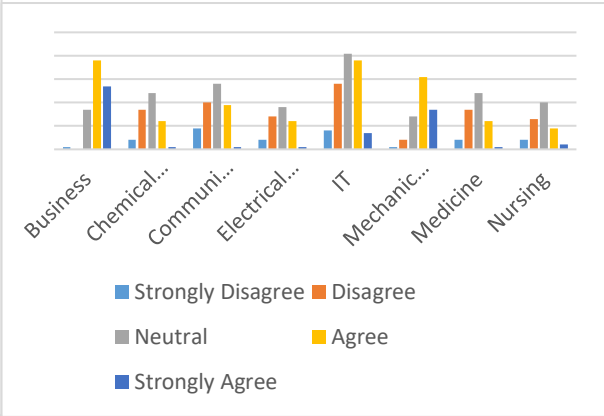


Figure 6. Responses to My B-Plan is My Dream

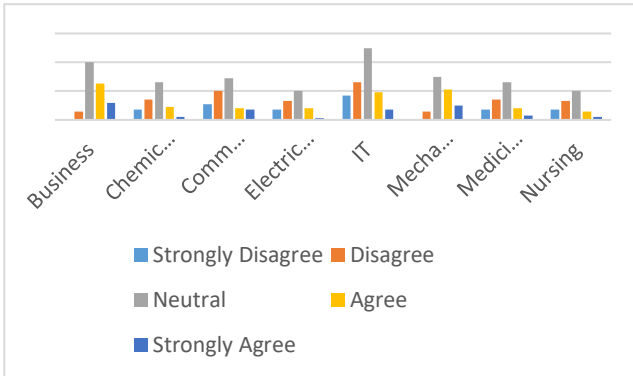


Figure 7. Responses to B-Plan Made My Dream Truth

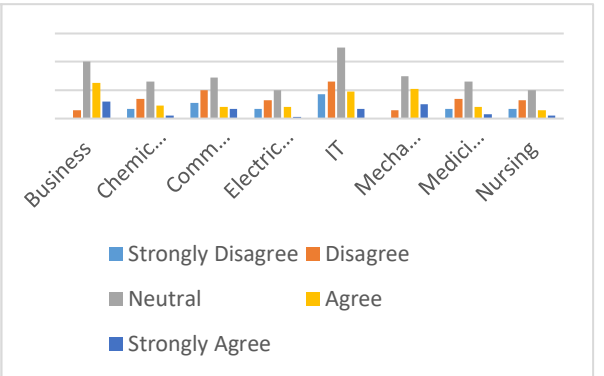


Figure 8. Opinions on B-Plan is All-in-One to Start-up

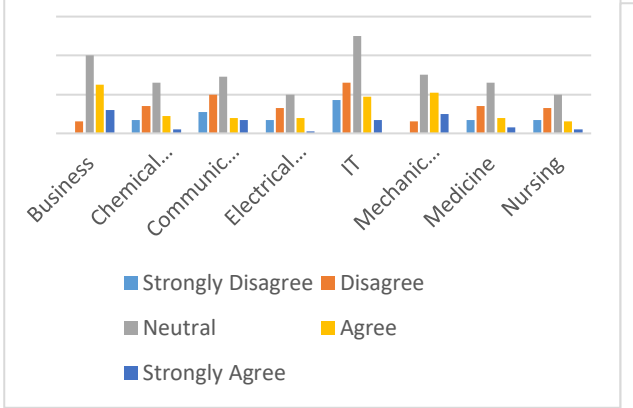
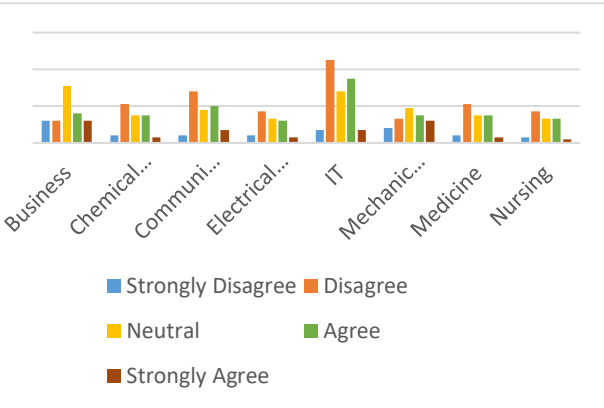


Figure 9. Responses to Alone Would Be Better



On Table 7, the responses have been ranked of the students to the question for 'what the most liked within B-Plan' are being shown. In the questionnaire, the items have been given as fixed choice multiple response questions by designer as well as open-ended options for the respondents. Open-ended responses have been compiled by the researcher based on similarities. The responses of the participants are insignificantly different for what the most liked/disliked within B-Plan by program.

Table 7 The Most Liked Within B-Plan by Program

Rank	Business	Chemical Eng.	Comm.	Electrical Eng.	IT	Mech. Eng.	Medicine	Nursing	Overall Responses	Overall %
1	Innovating something	Teamwork	Teamwork	Teamwork	Teamwork	Innovating something	Teamwork	Teamwork	Teamwork	15%
2	Teamwork	Product and Services	To create revenue	Everything	Logo/poster design	Teamwork	Thinking	Everything	Innovating something	10%
3	Everything	Innovating something	Thinking	Product and Services	Product and Services	Everything	Product and Services	Market Segmentation	Everything	9%
4	To create revenue	Thinking	Logo/poster design	To create revenue	To create revenue	Self-confidence improved	Innovating something	Customer relationship plan	Product and Services	8%
5	Customer relationship plan	Everything	Everything	Innovating something	Everything	Product and Services	Clarification of ideas	To plan how to success	To create revenue	7%
6	To plan how to success	To plan how to success	Product and Services	Clarification of ideas	To plan how to success	Customer relationship plan	Skill development	Innovating something	Thinking	7%
7	Product and Services	Self-confidence improved	Innovating something	Skill development	Working wisely and organized	To plan how to success	Everything	Logo/poster design	Logo/poster design	6%
8	Working wisely and organized	Clarification of ideas	Clarification of ideas	Market Segmentation	Innovating something	Market Segmentation	Customer relationship plan	Product and Services	To plan how to success	6%
9	Self-confidence improved	Skill development	Skill development	Thinking	Thinking	Working wisely and organized	Self-confidence improved	To create revenue	Clarification of ideas	5%
10	Thinking	Logo/poster design	To plan how to success	Working wisely and organized	Market Segmentation	To create revenue	Market Segmentation	Thinking	Skill development	5%
									Others and Nothing	22%
									Total	100%

On Table 8, the responses ranked of the students to the question for ‘*what the most disliked within B-Plan*’ are being shown. In the questionnaire, the items have been given as fixed choice multiple response questions as well as open-ended options to the respondents. Open-ended responses have been compiled by the researcher based on similarities. The responses of the participants are insignificantly different for the question of ‘*what the most disliked within B-Plan*’ by program.

Table 8 Top Ten The Most Disliked Within B-Plan by Program

Rank	Business	Chem. Eng.	Comm.	Electrical Eng.	IT	Mech. Eng.	Medic.	Nursing	Overall Responses	Overall percentage
1	Fin. mgmt.	Fin. mgmt.	Fin. mgmt.	Fin. mgmt.	Nothing	Fin. mgmt.	Fin. mgmt.	Fin. mgmt.	Fin. mgmt.	22%
2	Nothing	Nothing	Nothing	Nothing	Fin. mgmt.	Nothing	Nothing	Nothing	Nothing	19%
3	Ecosystem	Ecosystem	Ecosystem	Partner. structure	Anything	Anything	Anything	Anything	Anything	7%
4	Partnership structure	Partner. Structure	Partner. structure	Specific and complex anything	Uncertain. in future planning	Specific and complex Ecosystem	Specific and complex Ecosystem	Specific and complex Ecosystem	Specific and complex	7%
5	Business Entitles	Specific and complex anything	Specific and complex anything	anything	Customer Typologies	Customer Ecosystem	Customer Ecosystem	Customer Ecosystem	Omani ecosystem	7%
6	Too long and detailed work	Anything	anything	Ecosystem	Specific and complex	Partnership structure	Partnership structure	Partnership structure	Partnership structure	6%
7	Time constraints	Time constraints	Time constraints	Time constraints	Omani ecosystem	Customer Typologies	Customer Typologies	Customer Typologies	Time constraints	4%
8	Fundraising	Fundraisin g	Fundraisin g	Fundraisin g	Fundraisin g	Fundraisin g	Fundraisin g	Fundraisin g	Fundraising	4%
9	product details	product details	product details	product details	product details	product details	product details	product details	Customer Typologies	4%
10	Anything	Uncertain. in future planning	Uncertain. in future planning	Uncertain. in future planning	Marketing Strategies	Uncertain. in future planning	Uncertain. in future planning	Uncertain. in future planning	Uncertainties in future planning	4%
									Others	17%
									TOTAL	100%

5. Discussion

B-Plan perceptions of the students have been collected by:

- Teamwork skills
- Selling B-Plan to others
- B-Plan is a necessity of start-up
- My B-Plan is my dream
- Ready to start-up with my B-Plan.
- B-Plan can make my dream true
- B-Plan is all-in-one to start-up.

B-Plan experiences of the students have been collected by:

- What the most liked/disliked of B-Plan
- If I was alone, my B-Plan would be better.
- B-Plan made me more confident to think about my own business
- The most difficult part of B-Plan.
- Asking helps from others
- Showing to others

Gender of the students insignificantly differentiates *perceptions* on *teamwork skills, selling B-Plan to others, B-Plan is a necessity of start-up, my B-Plan is my dream*. On the other side, gender of the students significantly differentiates perceptions on *ready to start-up with my B-Plan, B-Plan can make my dream true, B-Plan is all-in-one to start-up*.

Gender of the students insignificantly differentiates *experiences* of *if I was alone, my B-Plan would be better, B-Plan made me more confident to think about my own business*. On the other side, gender of the students significantly differentiates experiences of *what the most liked/disliked of B-Plan, the most difficult part of B-Plan, asking helps from others, showing to others*.

Program of the students insignificantly differentiates *perceptions* on *ready to start-up with my B-Plan, teamwork skills, selling B-Plan to others*. On the other side, program of the students significantly differentiates perceptions on *B-Plan is a necessity of start-up, my B-Plan is my dream, B-Plan can make my dream true, B-Plan is all-in-one to start-up*.

Program of the students insignificantly differentiates *experiences* of *the most difficult part of B-Plan, what the most liked of B-Plan, what the most disliked of B-Plan, asking helps from others showing to others*. Program of the students significantly differentiates experiences of *if I was alone, my B-Plan would be better, B-Plan made me more confident to think about my own business*.

6. Limitations of Study

The limitations of the study are listed below:

- Non-probability sampling method has been employed.
- Software programs use (like B-PlanPro) was ignored.
- A few instructors could be involved.
- Public HEIs made up the majority of the sample.
- Female students made up the majority of the sample.
- Other and/or previous entrepreneurship courses experiences could not be compared.

7. Conclusion

Regardless of gender and program, all participants were agree on that the most difficult part of B-Plan is financial management. What the most liked of B-Plan are teamwork, innovating, creating revenues. What the most disliked of B-Plan are financial management, business entitle, fundraising. Bigger team size negatively affects B-Plan perceptions/experiences. Males are capitalizing their B-Plan relatively higher than females. Females are more positive than males any perception and experiences on B-Plan.

Male participants are seemed that they are ready to start-up with their B-Plan. Male respondents prefer to be alone while preparing B-Plan. Males are more positive than female respondents about B-Plan is their dream while are more negative than females about B-Plan is all-in-One to start-up. Comparatively males are willing to sell their B-Plan and asking higher price than females. Males tend to get help from others comparatively than females and males get help from business people while females from their friends. Males tend to show their B-Plan after completing comparatively than females. Males prefer to show teachers while females to their friends.

The students are not fully persuaded about why B-Plan is required and confident enough to prepare B-Plan. The students are poor to critically analyze business ideas. The material and lectures are not learner-friendly, self-explanatory, and well-guiding for non-Business students to prepare B-Plan. That is why, the students are wasting time with details and they cannot approach holistically. Due to biasing students, non-systematic errors have been observed.

8. Recommendations

After all, in any entrepreneurship module or program development process especially for non-business students, feasibility study can be considered instead of B-Plan. Alternatively, shortening B-Plan chapters and/or simplifying B-Plan requirements are recommended. Idea generation and evaluation process should be critically improved as well as situation analysis skills of the learners before starting B-Plan. Program/module developers can give priority to design thinking to improve analytical skills. The financial management chapter in the module should be revised and teaching methods should be adapted for non-business students. During B-Plan endeavor, encouraging the students to incorporate with a mentor from business world, should be one of the most important role of the educator. Educators can encourage mixed-gender and/or program teams as well as smaller number of teammates in groups.

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