

Федеральное государственное автономное образовательное учреждение
высшего образования «Российский университет дружбы народов»

ЭКОНОМИЧЕСКИЙ ФАКУЛЬТЕТ

Рекомендовано МСЧН

РАБОЧАЯ ПРОГРАММА ДИСЦИПЛИНЫ

Наименование дисциплины *Cost managment*

Рекомендуется для подготовки по направлению **38.03.01 «Экономика»**

Профиль: **«Бухгалтерский учет и аудит»**

1 Goals and objectives of the discipline:

The purpose of the discipline is to study the theoretical base and gain practical skills in the formation and use of cost management methods as a tool for making management decisions based on the use of the accounting information base and other sources of information.

To achieve this goal in the course of teaching the course, the following tasks are solved:

- 1) explain to students the basic provisions of cost management;
- 2) to familiarize them with the discipline tools that ensure the implementation of the main purpose of management accounting - providing the necessary information when making management decisions.
- 3) to reveal the content of the main methods of cost anagement:
 - calculation of profit using the full cost accounting method;
 - calculation of profit using the method of accounting for variable costs; - funds, financial investments and settlements;
 - analysis of the ratio "costs-volume-rofit";
 - Planning, budgeting and cost control

2. The place of discipline in the structure of OOP:

The discipline is taught in the 3rd year and belongs to the group of optional disciplines. Table 1 shows the previous and subsequent disciplines aimed at the formation of the discipline's competencies in accordance with the competency matrix.

Table No.

1 Previous and subsequent disciplines aimed at building competencies

№ п/п	Шифр и наименование компетенции	Предшествую щие дисциплины	Последующие дисциплины (группы дисциплин)
General professional competencies			
Professional competence			
	PKO-6.3 Able to reflect the facts of the economic life of an economic entity in accordance with its activities, to monitor the completeness of reflection of these factors	Technological practice	Undergraduate practice Preparation for passing and passing the state exam Registration, preparation for the defense procedure and defense of the final qualifying work

3. Requirements for the results of mastering the discipline

The process of studying the discipline is aimed at the formation of the following competencies:

Professional competence

PKO-6.3 Able to reflect the facts of the economic life of an economic entity in accordance with its activities, to monitor the completeness of reflection of these factors

As a result of studying the discipline, the student must:

Know: techniques, methods and ways of obtaining, processing and transforming information for making optimal management decisions

To be able to prepare information that is sufficient in volume and convenient in form for presentation to managers and management of the organization, calculate the budgets of the organization's activities, calculate the expected financial result (profit, loss) both for the organization as a whole and for a separate center of responsibility, and calculate cash flows.

Own: methods of obtaining, processing and analyzing information for making management decisions

4. Volume of discipline and the forms of the training work comprises 144 hours.

Form of the training work	In all the hours	Semesters			
		8			
Lecture-room occupations (in all)					
Including:					
Lectures		14			
Practical training (PT)		28			
Seminars					
Laboratory works (LW)					
Independent work (in all)		102			
Including					
Course project (work)					
Calculated- graphic works					
Abstract, report, essay					
Other forms of the independent work		102			
Form of the intermediate certification	Written work	Written work			
Total labor expense (the hours)	144	144			

5. Content of the discipline

№ п/п	Discipline section name	Section content
1	Basic concepts and terms of management accounting	Comparison of management and financial accounting. ... The place and role of discipline in the general system of disciplines for training management personnel.

2	Allocation of costs. Cost accounting systems	Cost classification. Elements of production costs. Methods of accounting for full costs and accounting for variable costs and their impact on the financial result. Direct costing system.
3	Cost behavior. Analysis methodology "Costs - Volume - Profit"	Fixed and variable, direct and indirect costs. Relevant level. Analysis of the "cost-volume-profit" system. Calculation of the critical point. Margin profit. Calculating the target sales for a given amount of profit.
4	Production cost as a control object	Unit cost, total cost, production cost. Custom-made method of costing, standard coefficients of distribution of general production costs.
5	Planning and cost control	The basics of planning. Budget planning. Classification of plans. Budget (estimate) planning: definition and essence of the budget, budget functions. Overall budget. Operational budget. Financial budget Budget execution.

Sections of discipline and types of classes

№ п/п	Division	Lectures	Practical training (PT)	Laboratory works (LW)	Seminars	Independent work	Total
1.	Basic concepts and terms of management accounting	2	4			16	22
2.	Allocation of costs. Cost accounting systems	4	6			20	30
3.	Cost behavior. Analysis methodology "Costs - Volume - Profit"	2	6			20	28
4.	Production cost as a control object	2	6			24	32
5.	Planning and cost control	4	6			22	32
	Total	14	28			102	144

6. Laboratory works - NO

7. Seminars

№ п/п	№ раздела дисциплины	Тематика семинаров	Трудоемкость (час.)
1.	1	Comparison of management and financial accounting. ... The place and role of discipline in the general system of disciplines for training management personnel.	4
2.	2	Cost classification. Elements of production costs. Methods of accounting for full costs and accounting for variable costs and their impact on the financial result. Direct costing system.	6
3.	3	Fixed and variable, direct and indirect costs. Relevant level. Analysis of the "cost-volume-profit" system. Calculation of the critical point. Margin profit. Calculating the target sales for a given amount of profit.	6
4.	4	Unit cost, total cost, production cost. Custom-made method of costing, standard coefficients of distribution of general	6

		production costs.	
5.	5	The basics of planning. Budget planning. Classification of plans. Budget (estimate) planning: definition and essence of the budget, budget functions. Overall budget. Operational budget. Financial budget Budget execution.	6
...		ИТОГО	28

8. Description of the material and technical base

Own computer network, personal computers with the access into the Internet, videoproektor, screen, plasma panel (from 50 the inches).

9. Enumeration of the information technologies

- the Fund (SL) PFUR
 - the search systems Yandex, Google, Rambler, Mail.ru
 - eLIBRARY.RU, CIAO, LIBRARY PRESSDISPLAY, POLPRED.COM
- <http://diss.rsl.ru/>

10. Educational and methodological support of the discipline

a) Main literature:

1. учебная литература:
1. Керимов, В.Э. Бухгалтерский управленческий учет : учебник / В.Э. Керимов. - 10-е изд., перераб. - Москва : Издательско-торговая корпорация «Дашков и К°», 2016. - 400 с. : табл., ил., схемы - (Учебные издания для бакалавров). - Библиогр.: с. 392-394. - ISBN 978-5-394-02539-6 ; То же [Электронный ресурс]. - URL: <http://biblioclub.ru/index.php?page=book&id=389536> (28.09.2018).
2. Друри, К. Управленческий и производственный учет: Вводный курс : учебник / К. Друри ; ред. Л.В. Речицкой ; пер. В.Н. Егоров. - 5-е изд., перераб. и доп. - Москва : Юнити-Дана, 2015. - 735 с. - (Зарубежный учебник). - Библиогр.: с. 717-719. - ISBN 5-238-00899-6 ; То же [Электронный ресурс]. - URL: <http://biblioclub.ru/index.php?page=book&id=117550> (28.09.2018).

Additional literature

1. Сигунова, Т.А. Бухгалтерский управленческий учет : учебное пособие / Т.А. Сигунова, Н.Б. Кутинова. - Москва ; Берлин : Директ-Медиа, 2017. - 151 с. : табл. - Библиогр. в кн. - ISBN 978-5-4475-9296-7 ; То же [Электронный ресурс]. - URL: <http://biblioclub.ru/index.php?page=book&id=468251> (28.09.2018).
2. Петухов, В.А. Анализ стоимости и исследование экономической цикличности=COST ANALYSIS AND RESEARCH OF ECONOMIC CYCLES : монография / В.А. Петухов. - Москва : Креативная экономика, 2019. - 192 с. : граф. - Библиогр.: с. 80-82 - ISBN 978-5-91292-253-4 ; То же [Электронный ресурс]. - URL: <http://biblioclub.ru/index.php?page=book&id=499024> (20.03.2019)

11. Methodical instructions and recommendations facilitate self-education.

The course theoretical bases are accompanied practical work in classrooms. The purpose of practical lessons is to teach students the best methods for solving practical problems, and create their first skills for independent application of theory. Practical lessons follow in parallel with the course

and other teachers carry them out. Usually, students are encouraged to solve relatively simple, typical problems that require the application of the theory. According with the complexity of the problems, they can be solved on the board by the teacher, by the student under the supervision of the teacher, or by all students, followed with the solution verification by the teacher. The teacher offers students similar problems to solve at home. As a rule, practical lessons are provided for the junior years; in the senior courses, there are fewer of them.

The first condition for the productivity of practical exercises is a preliminary knowledge of the theory, for example, reading the corresponding notes in the synopsis. Solving the proposed problem, the student should get the correct answer and master the general method for solving such problems. To solve the problem, the student must know the problem conditions, laws and regulations required in this case, before start solving it.

If a problem is proposed for an independent solution, it is necessary to become as fully familiar with the method of solving similar problems as possible; check how to solve these problems conducted under the guidance of a teacher in practical classes, as well as examples of analyzing problems given in textbooks.

Often, students, having written down the conditions of the problem, immediately begin to write out formulas and substitute data - this is wrong. It is necessary to imagine the entire course of the solution and only after that begin the calculations. It often happens that difficulties arise because the student has forgotten the corresponding section of mathematics. Then you should postpone the decision and repeat the math - such a digression, ultimately, will lead to gaining time.

For practice, it makes no difference whether the calculation error was due to ignorance of the theory or due to a misconception. Therefore, it is necessary to carry out all calculations with the utmost accuracy.

In practical exercises, student must keep a record of calculations, which facilitates the work, identifies and emphasizes the calculation methodology, makes it possible to easily check the course of the solution and detect an error. The results of each stage of the work must be emphasized and brought to the fields.

Students must pay particular attention to clearly writing numbers. All calculations are recommended to be done in the same notebook in which the solution is kept. Writing on scraps of paper, on separate sheets, makes it difficult to check the calculations. It is necessary to learn how to use reference books and tables, this facilitates practical work.

Analyze your work, and you will see that any indulgence, to detriment the accuracy and methodicalness of the calculations in the hope of saving time, leads, in the end, to a significant loss of time and in a large number of cases and the repetition of all calculations.

12. Fund of assessment tools for intermediate certification of students in the discipline (module)

Materials for assessing the level of mastering the educational material of the discipline "Costs management" (evaluation materials), including a list of competencies with an indication of the stages of their formation, a description of indicators and criteria for evaluating competencies at various stages of their formation, a description of the assessment scales, typical control tasks or other materials, necessary for the assessment of knowledge, skills, skills and (or) experience of activity, characterizing the stages of the formation of competencies in the process of mastering the educational program, methodological materials defining the procedures for assessing knowledge, skills, skills and (or) experience of activities that characterize the stages of formation of competencies have been developed in full and are available to students on the discipline page at TUIS RUDN.

The program has been drawn up in accordance with the requirements of the OS of VO RUDN.

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