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

Экономический факультет

РАБОЧАЯ ПРОГРАММА ДИСЦИПЛИНЫ

Cost managment

(наименование дисциплины/модуля)

Рекомендована МСН для направления подготовки/специальности:

38.00.00 Экономика и управление

Освоение дисциплины ведется в рамках реализации основной профессиональной образовательной программы высшего образования (ОП ВО):

«Бухгалтерский учет и аудит»

2022 г.

1. GOALS 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.

2. 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

Table No. 2.1 The list of competencies formed by students in the course of mastering the discipline (the results of mastering the discipline)

Cipher	Competence	Competence achievement indicators (within this discipline)
PKO-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	PKO-3.1 Know techniques, methods and ways of obtaining, processing and transforming information for making optimal management decisions;
		PKO-3.2 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;
		PKO-3.3 Own: methods of obtaining, processing and analyzing information for making management decisions

3. THE PLACE OF DISCIPLINE IN THE STRUCTURE OF OP VO

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. 3.1 Previous and subsequent disciplines aimed at building competencies

Cipher	Name of competence	Previous disciplines/modules, practices*	Subsequent disciplines/modules, practices*
PKO-3	Able to reflect the facts of the economic life of an economic entity in	Technological practice	Undergraduate practice
			Preparation for passing and passing the state exam

Cipher	Name of competence	Previous disciplines/modules, practices*	Subsequent disciplines/modules, practices*
	accordance with its activities, to monitor the completeness of reflection of these factors		Registration, preparation for the defense procedure and defense of the final qualifying work

* - filled in in accordance with the matrix of competencies and CMS OP VO

4. VOLUME OF DISCIPLINE AND TYPES OF EDUCATIONAL WORK

The total labor intensity of the discipline " Cost management " is 2 credits. Volume of discipline and the forms of the training work comprises 72 hours.

Table No. 4.1 Types of educational work for the period of mastering the OP VO for full-time education

Form of the training work	Form of the training work	Semesters			
		5	6	7	8
Contact work, (in all)					28
Lectures (LC)					14
Laboratory works (LW)					
Practical training/ Seminars (PT)					14
<i>Independent work (in all)</i>					34
<i>Control (exam/test with assessment), (in all)</i>					10
Total labor expense (the hours)	ac.h.				72
	credit				2

5. CONTENT OF THE DISCIPLINE

Table No. 5.1 The content of the discipline (module) by type of educational work

Discipline section name	Section content	Type of study work
Topic 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.	LC -2 hours, PT-2 hours
Topic 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.	LC - 4 hours, PT-3 hours
Topic 3. Cost behavior. Analysis	Fixed and variable, direct and indirect costs. Relevant level. Analysis of the "cost-volume-profit" system. Calculation of the critical point. Margin profit.	LC - 2 hours, PT-3 hours

methodology "Costs -Volume - Profit"	Calculating the target sales for a given amount of profit.	
Topic 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.	LC - 2 hours, PT-3 hours
Topic 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.	LC - 4 hours, PT-3 hours

6. MATERIAL AND TECHNICAL SUPPORT OF THE DISCIPLINE

Table No. 6.1 Material and technical support of the discipline

Types of auditoriums	Equipping the auditorium	Specialized educational/laboratory equipment, software and materials for the development of the discipline (if necessary)
Lecture hall	An auditorium for conducting lecture-type classes, equipped with a set of specialized furniture; a board (screen) and technical means of multimedia presentations.	Conference hall Multimedia projector - 1 pc., sound equipment 101 auditorium Multimedia projector - 2 pcs., sound stand - 1 pc., screen - 2 pcs 103 auditorium Multimedia projector - 1 pc., screen - 1 pc. 5 pairs of headphones for hard of hearing students
Seminar auditorium	An auditorium for conducting seminar-type classes, group and individual consultations, ongoing monitoring and interim certification, equipped with a set of specialized furniture and multimedia presentation equipment.	105 auditorium, Multimedia projector - 1 pc., sound equipment
Computer class	A computer classroom for conducting classes, group and individual consultations, current control and intermediate certification, equipped with personal computers (in the amount of ____ pcs.), a blackboard (screen) and multimedia presentation technical means.	25 auditorium, Multimedia projector - 1 pc., screen - 1 pc. 27 auditorium, Multimedia projector - 1 pc., screen - 1 pc. 29 auditorium, Multimedia projector - 1 pc., screen - 1 pc.

Types of auditoriums	Equipping the auditorium	Specialized educational/laboratory equipment, software and materials for the development of the discipline (if necessary)
		stationary personal computers with Microsoft Office 2007 package 20 pieces; 432 auditorium, Multimedia projector - 1 pc., screen - 1 pc. stationary personal computers with Microsoft Office 2007 package 20 pieces
For independent work of students	An auditorium for independent work of students (can be used for seminars and consultations), equipped with a set of specialized furniture and computers with access to EIOS.	25 auditorium, Multimedia projector - 1 pc., screen - 1 pc. 27 auditorium, Multimedia projector - 1 pc., screen - 1 pc. 29 auditorium, Multimedia projector - 1 pc., screen - 1 pc. stationary personal computers with Microsoft Office 2007 package 20 pieces; 432 auditorium, Multimedia projector - 1 pc., screen - 1 pc. stationary personal computers with Microsoft Office 2007 package 20 pieces

7. EDUCATIONAL, METHODOLOGICAL AND INFORMATIONAL SUPPORT OF THE DISCIPLINE

Main literature

1. Керимов, В.Э. Бухгалтерский управленческий учет : учебник / В.Э. Керимов. - 10-е изд., перераб. - Москва : Издательско-торговая корпорация «Дашков и К^о», 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)

Enumeration of the information technologies

- the Fund (SL) PFUR the search systems:
 - eLIBRARY.RU, CIAO, LIBRARY PRESSDISPLAY, POLPRED.COM, <http://diss.rsl.ru/>
 - Yandex, Google, Rambler, Mail.ru
- <https://esystem.rudn.ru/course/view.php?id=16313>

8. EVALUATION MATERIALS AND A POINT-RATING SYSTEM FOR ASSESSING THE LEVEL OF COMPETENCE FORMATION IN THE DISCIPLINE

Evaluation materials and a point-rating system* for assessing the level of competence formation (part of competencies) based on the results of mastering the discipline " Cost management " are presented in the Appendix to this Work Program of the discipline and posted on the discipline page in the TUIS

* - OM and BRS are formed on the basis of the requirements of the relevant local regulatory act of the RUDN.

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