



9. Results of studies:

- almost to identify factors that influence the level of;
- to know the methods and mechanisms of formation of costs from various sources;
- to calculate the amount of expenses by type;
- to allocate costs to their places of origin and nature;
- to define possible directions and methods of saving costs.

10. **Forms of organizing classes:** lecture classes, *independent work, practical training, control measures.*

11. Disciplines preceding the study of the specified discipline:

12. **Course contents:** *The contents, objectives of cost management and their composition. Basic principles and functions of management costs. Management and economic essence of production costs. Grouping costs by economic elements, management aspect. The grouping of expenses under articles of calculation. Forms and methods of cost management. Systems and methods of accounting of production costs and their influence on the management of production costs. Stimulation of economy of resources and ways to improve the cost effectiveness of the enterprise.*

13. Recommended educational editions: (зазначити до 5 джерел)

1. Bondar I. Yu., Pakhomov V. I. *Managing the costs of production and cost of production: Proc. Porn.* – K.: DTEK, 2004. – 85 С.

2. Gresak, M. G. *cost Management. Proc. Porn.* – K.: KNEU, 2006. – 131с.

3. Artus M. M. *the Costs of the enterprise.* – K.: publishing house of the European University, 2005. – 197 p

4. Batenko L. P. *Managing losses.* – K.: KNEU, 2003. – 231 S.

5. Karpova T. P. *Bases of management accounting.* .: VD

7. Бондар І.Ю., Пахомов В.І. *Управління витратами виробництва та собівартістю продукції: Навч. Посібн.* – К.: ДТЕУ, 2004. – 85 с.

8. Грещак М. Г. *Управління витратами. Навч. Посібн.* – К.: КНЕУ, 2006. – 131с.

3. Артус М.М. *Витрати підприємства.* – К.: Видавництво Європейського ун-ту, 2005. – 197 с.

4. Батенко Л.П. *Управління втратами.* – К.: КНЕУ, 2003. – 231 с.

5. Карпова Т.П. *Основи управлінського обліку.* – Х.: ВД "Інжсек", 2006. – 248 с.

14. **Planned types of educational activities and teaching methods:** *20ahour lectures, 24ahourpractical classes, 66a hourindependent work. Together– 108a hour.*

Methods: interactive lectures, problem lecture elements, individual tasks, implementation of business and role games, case studies, individual and group research tasks, use of multimedia tools.

15. Forms and assessment criteria:

The evaluation is carried out on a 100-point scale. Final control: completion at the end of the semester. Current control (100 points): testing, poll

16. Language of teaching: *Urainian.*