

**COST ANALYSIS**  
(name of the academic discipline)

**ANNOTATION  
TO THE SYLLABUS OF THE INSTITUTION OF HIGHER EDUCATION**

**Specialty** 1-27 02 01 «Transport logistics» (Majors in) \_\_\_\_\_  
**Major in** 1-27 02 01-01 «Transport logistics (Motor Transport)»

	Form of higher education
	Full-time
Year	4
Semester	7
Lectures, hours	34
Practical (seminar) classes, hours	34
Credit, semester	7
Classroom hours per academic discipline	68
Independent work, hours	40
Total hours per academic discipline / credit units	108/3

***1. Brief content of the discipline***

The purpose of the academic discipline is to develop students' understanding of the basic concepts and approaches to the valuation of the tangible assets of an enterprise, the types and structure of the estimated value, cost accounting methods. The objectives of the discipline are the formation of students' knowledge and understanding of the basics of cost analysis as an integral part of a comprehensive economic analysis of the enterprise.

***2. Learning outcomes***

**know:**

- functions and principles of cost analysis;
- basic methods and techniques of cost analysis;
- basic methods of functional cost analysis;
- modern systems of management and cost optimization;

**be able to:**

- organize cost analysis;
- apply techniques and methods of cost analysis to specific calculations;
- form proposals for the development of production on the basis of conclusions based on the results of cost analysis;
- apply modern methods and means of carrying out cost and functional cost analysis to find reserves to improve the efficiency of a business entity;
- analyze costs at all stages of management;
- use modern and traditional methods of cost management;

**master:**

- modern analytical methods and methods of cost analysis of the property complex of the enterprise.

***3. Формируемые компетенции***

SC-18: Master the methods of valuation of tangible assets of a motor transport enterprise, be able to carry out the procedure for valuation of vehicles

***4. Requirements and forms of current and intermediate control***

Quiz, test, test (current attestation).