MINISTRY OF SCIENCE AND HIGHER EDUCATION OF THE RUSSIAN FEDERATION

Federal State Budgetary Educational Institution of Higher Education

«SAINT-PETERSBURG STATE UNIVERSITY OF ECONOMICS» (UNECON)

|  |  |
| --- | --- |
|  | APPROVED  Vice-rector for educational activities  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Veronika.G. Shubaeva  «\_\_\_\_» \_\_\_\_\_\_\_\_\_\_\_\_\_\_ 20\_\_\_\_. |

***Стратегическое управление затратами / Strategic сost сontrol***

**Syllabus of the course**

|  |  |
| --- | --- |
| Specialty | *38.04.02 Management* |
| Specialization | *International Business Administration* |
| Level of higher education | *Master’s Degree* |
| Form of training  Year of enrolment | *Full-time*  *2024* |

Authored by:

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| --- |
| PhD, Aleksandr A. Barkar |

|  |  |  |  |
| --- | --- | --- | --- |
| Total number of hours | 144 | **Form of final attestation:**   |  | | --- | | Graded test: semester 1 | |
| incl: |  |
| contact work | 32 |
| self-study | 112 |
| practical training | 0 |
| control hours | 0 |

**Hours distribution:**

|  |  |
| --- | --- |
| Semester: | 1 |
| Type of classes | Hours |
| Contact hours | 18 |
| Practical training | 14 |
| Laboratory work |  |
| **Total contact hours** | **32** |
| Self-study | 112 |
| Control hours | 0 |
| **Total academic hours** | **144** |
| **Total credits** | **4** |

Saint-Petersburg

2024

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# **1. LEARNING OBJECTIVES**

|  |  |
| --- | --- |
| **Objective:** | Formation of students' understanding of the basic concepts, concepts and methods of strategic cost management. |

# **2. COURSE PLACE IN THE PROGRAMME STRUCTURE**

The discipline B1.O Strategic cost control belongs to the mandatory part   
of Block 1.

# **3. EXPECTED LEARNING OUTCOMES**

| **Code and name of graduate competence** | **Code and name of the competence achievement indicator** | **Expected learning outcomes** |
| --- | --- | --- |
| GPC-5. Capable of summarizing and critically appraising scientific research in management and related fields, and of carrying out research projects | GPC-5.1. Demonstrates an understanding of the current state of scientific research in management and related fields, modern methods and means of analysis for solving research and analytical problems | To know: features of the application of a particular cost management method when developing a company strategy  To be able: build a company cost management strategy; choose cost management methods in accordance with the company strategy  To manage: skills in developing a cost management strategy; skills in assessing the effectiveness of the developed strategy |
| PC-2 Financial and management consulting on a wide range of services | PC-2.1 – Applies modern models to analyze the company's financial infrastructure, financial mechanisms of budgeting organization, builds a predictive model of the company | To know: various methods of strategic cost management; peculiarities of the use of one or another method of cost management when developing the company's strategy  To be able: to build the company's cost management strategy; to choose methods of cost management in accordance with the company's strategy; to analyze possible results of this or that strategy and using this or that method  To manage: the development of the cost management strategy; evaluate the effectiveness of the developed strategy |

# **4.** **COURSE STRUCTURE AND CONTENT**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Code and name of the topics** | **Course content** | | **Academic hours** | | | | |
| **Contact work** | | | | **Self-study** |
| **Lectures** | | **Practices** | **Workshops** |
| **Part I. Introduction to strategic management** | | | | | | | |
| Topic 1: Strategic cost management in the system of balanced company management | History of the emergence of the concept of strategic cost management and its authors. Modern approach to the problem of balanced management of the company. Elements of balanced management of the company: management strategy; management by performance indicators (Balance score card - BSC). The place of the problem of strategic cost management in this system. Elements of strategic system approach in cost management; analysis of industry value chain; analysis of strategic positioning; analysis of cost drivers. Comparative analysis of management accounting and strategic cost management paradigms by criteria: - formulated purpose of analysis - method of cost analysis - causal factors explaining cost behavior. | | 2 | | 2 |  | 14 |
| Topic 2. Organizational prerequisites for the transition to strategic cost management | Organizational culture as an element that supports the strategic approach to cost management of the company. The concept and structure of organizational culture. Influence of culture on organizational efficiency. Orgcultural prerequisites for the implementation of the strategic approach to cost management. Different models of orgculture. | | 2 | | 2 |  | 12 |
| **Part II. The concept of strategic cost control** | | | | | | | |
| Topic 3. The industry value chain concept and cost analysis for company management purposes | Areas of cost analysis in traditional and strategic approaches. Strategic aspects of the analysis of the industry value chain; links with suppliers; links with customers; links between the value chains of units within the enterprise; links within the value chain within a single unit of the enterprise. Methodology of constructing an industry value chain; criteria for identifying strategic types of economic activities that create value, identifying cost drivers that regulate each type of economic activity, creating a sustainable competitive advantage based on better management of cost drivers than the competitor or by reconfiguring the value chain. | | 2 | | 2 |  | 14 |
| Topic 4. Differentiation of cost management systems based on strategic positioning | The concept of strategy. Strategies of states of the company: the strategy of increase; strategy of retention of positions; strategy of the use of achievements; strategy of reduction. Strategic states and the characteristic of economic indicators, typical for each of them by criteria: the phase of the life cycle of the industry; market share; company policy in relation to cash; level of risk; dependence on the external environment. The concept of competitive advantage. Types of competitive advantage; M. Porter's model. Characteristics of strategies of achievement of competitive advantage. Construction of matrix of potential correspondence/discrepancy of strategic states and strategies of achievement of competitive advantage: approach of Shank J. and Govindarajan V. Business development strategies and cost management and control systems. The variety of requirements for production and full cost information, the role of regulatory costs, the importance of cost of circulation analysis and competitor prices, the role of the budget and the ability to revise it and allow for variation; the importance of budget execution. Competitive strategies and diversity of approaches to managerial control and incentive compensation system by criteria of importance of financial and non-financial indicators; salary - bonus ratio, regularity of bonus payments, importance of subjective approach of superior managers, prospects of career development. | | 2 | | 2 |  | 12 |
| Topic 5. Analysis of cost factors as an element of strategic cost management | The concept of "cost factors" and their types: structural and functional (Riehl's lists). Conflict of cost factors. Savings and dis-savings obtained on the basis of the use of cost factors. Structural cost factors: scale, range, experience curve, technology, complexity (breadth of range). The analysis of structural cost factors with the help of economic-mathematical models (on the example of a multiple regression model). Functional cost factors: labor force involvement, total quality management (TQM), capacity utilization, efficiency of plant layout, use of supplier and customer relationships. | | 2 | | 2 |  | 12 |
| **Part III. Applied aspects of the analysis of cost factors** | | | | | | | |
| Topic 6. The experience curve | Definition of the experience curve. The purpose and objectives of experience curve analysis. The experience curve of B. Henderson. Graphical, algebraic and empirical interpretation of the experience curve. Causal factors driving the experience curve: learning, technology, economies of scale, firm size. Strategic application of the experience curve: relationship to the concept of market share and product life cycle. | | 2 | | 1 |  | 12 |
| Topic 7. Technologies | Purpose and tasks of S-curves research. History of the study of diffusion models: Kuznets model, Leviticus model, Utterback and Abernathy model. Strategic rationale and application of the S-curves model: technology and competitive advantage of the firm. An approach to technology costing from the perspective of strategic cost management; technology as an element of the value chain; technology as a component of strategic positioning; technology as a component of cost factors. The choice of technology from the perspective of strategic cost management. Advantages and disadvantages of the S-curve model. | | 2 | | 1 |  | 12 |
| Topic 8. Product range | Types of industrial production - single, serial, mass production and features of the range of products. The specifics of the range of products as a prerequisite for choosing the method of accounting overhead (production) costs. Mass production and peculiarities of overhead production cost accounting within the framework of the traditional method. Primary allocation of overhead costs: direct inclusion and allocation using the base of allocation. Secondary allocation of overhead: the possibility of modeling. Direct, staggered, multiple, mathematical distribution. Calculation of overhead (CAR) allocation rate and costing based on a specific volume indicator - man/hours, machine/hours, calculation units. Unit and serial production as a prerequisite for the transition to the ABC method. Classification of activities and determining the pool of overhead costs. Calculation of the cost within the ABC method. Comparative analysis of the results of calculations under the traditional and ABC method. Advantages and disadvantages of both methods. ABC method as a prerequisite for the transition to strategic management by activities (Activity-based management - ABM). Types of activities that add value and diverting (not adding value). | | 2 | | 1 |  | 12 |
| Topic 9. Total Quality Management (TQM) | History of the development of quality management theory and practice in the works of Russian philosophers and economists: Berdyaev N.A., Vernadsky I.V., Boytsov B.V. The concept of total quality management: the concept of "cost of quality" Juran D., 14 quality management principles Deming W.E. and maturity grid and quality management Crosby F. Modern quality standards: ISO9000 and taking these quality requirements in Russia. Comparison of the paradigms of traditional and complex approaches of quality management by criteria: responsibility, links with suppliers, peculiarities of development of new goods, the nature of the formulated objectives, the specificity of cost analysis, deviation, the importance of non-financial evaluation criteria. Quality cost accounting methodology: defect prevention costs, evaluation costs, external defect costs, internal defect costs. Tools for quality control. History of company development and the logic of applying management accounting systems to support TQM. | | 2 | | 1 |  | 12 |
| **Control hours:** | | | | | | | **0** |
| **Total hours:** | | **18** | | **14** | | **0** | **112** |

# **5. TEACHING AND LEARNING TOOLS OF THE COURSE**

## **5.1 Recommended literature**

|  |  |
| --- | --- |
| **Bibliographic description of the publication (author, title, type, place and year of publication, number of pages)** | **Digital resources** |
| Trubochkina M. I. Enterprise cost management [Electronic resource]: textbook / M. I. Trubochkina. - 2nd ed. amended and supplemented - Moscow: Infra-M, 2013. - 319 с. - (Higher education:Bachelor's degree). - In the first edition - ISBN 978-5-16-003472-0. | <https://znanium.com/read?id=6756> |
| Alekseicheva E. Yu. Ekonomika organizatsii (enterprise) [Economics of Organization (Enterprise) [Electronic resource] / E. Yu. Alekseicheva. - Moscow: Dashkov and K, 2013. - 292 с. - ISBN 978-5-394-02129-9. | <https://znanium.com/read?id=59204> |
| Safronov N.A. Ekonomika organizatsii (enterprise): [Electronic resource] textbook for specialized secondary educational institutions. - Moscow: Magister, 2014. - 256 с. - ISBN 978-5- 9776-0059-0. | <https://znanium.com/read?id=288144> |
| Haig, P. Management concepts and business models : a complete guide / Paul Haig ; translated from English - Moscow : Alpina Publisher, 2019. - 370 с. - ISBN 978-5-96142-492-8. - Text : electronic. | <https://znanium.com/read?id=352363> |

## **5.2 List of software (including national production)**

|  |
| --- |
| - 7-Zip |
| - Microsoft Office Professional |
| - Microsoft Windows Professional |

## **5.3 List of reference systems and modern professional databases**

|  |  |
| --- | --- |
| **№** | **Name of reference systems and professional databases** |
| 1. | Digital library Grebennikon.ru – [www.grebennikon.ru](http://www.grebennikon.ru) |
| 2. | Science Digital Library eLIBRARRY – [www.elibrary.ru](https://elibrary.ru/defaultx.asp?) |
| 3. | Science Digital Library КиберЛеника – [www.cyberleninka.ru](https://cyberleninka.ru/) |
| 4. | Database ПОЛПРЕД Справочники – [www.polpred.com](http://www.polpred.com) |
| 5. | Database OECD Books, Papers & Statistics on the platform OECD iLibrary  [www.oecd-ilibrary.org](http://www.oecd-ilibrary.org) |
| 6. | Legal reference system КонсультантПлюс (installed resource UNECON or [www.consultant.ru](https://www.consultant.ru/)) |
| 7. | Legal reference system «ГАРАНТ» (installed resource UNECON or [www.garant.ru](https://www.garant.ru/)) |
| 8. | Information and referral system «Кодекс» (installed resource UNECON or [www.kodeks.ru](https://kodeks.ru/)) |
| 9. | Digital library system BOOK.ru - [www.book.ru](https://book.ru/) |
| 10. | Digital library system ЭБС ЮРАЙТ – [www.urait.ru](https://urait.ru/viewer/kompleksnyy-analiz-hozyaystvennoy-deyatelnosti-468686) |
| 11. | Digital library system ЗНАНИУМ (ZNANIUM) – [www.znanium.com](http://www.znanium.com) |
| 12. | Digital library UNECON – [opac.unecon.ru](https://opac.unecon.ru/) |

# **6. TECHNICAL FACILITIES**

There are special rooms for lectures, seminars, coursework, group and individual consultations, current and interim assessments, as well as rooms for self-study.

The premises are equipped with equipment and teaching aids.

The rooms for students' independent work are equipped with computers with Internet connection and access to the university's electronic learning environment.

|  |  |
| --- | --- |
| **Name of classroom** | **Сlassroom location** |
| Classroom 1043 Training classroom (for lecture- and seminar-type classes, coursework, group and individual consultations, current control and intermediate attestation), equipped with a multimedia system. Specialised furniture and equipment: Educational furniture for 42 seats (21 desks), teacher's workplace, chalk board 1 pc. (3 sections), chair 1 pc., table 2 pcs., iso chair 2 pcs.. Portable multimedia kit: Laptop HP 250 G6 1WY58EA, Multimedia projector LG PF1500G. Sets of display equipment and visual aids: multimedia applications for lecture courses and practical sessions, interactive teaching and visual aids. | 191023, St. Petersburg, Griboedova canal, 30-32, lit. A, Б, P |
| Classroom 1064 Training classroom (for lecture- and seminar-type classes, coursework, group and individual consultations, current control and intermediate attestation), equipped with a multimedia system. Special furniture and equipment: Educational furniture for 42 seats, a teacher's workplace, a whiteboard - 1 pc, a table - 1 pc, a chair - 1 pc, an interactive projector Epson-EB-455Wi - 1 pc, a computer Intel i3-2100 2.4 Ghz/4Gb/500Gb/Acer V193 19" - 1 pc. Sets of display equipment and visual aids: multimedia applications for lecture courses and practical sessions, interactive teaching and visual aids. | 191023, St. Petersburg, Griboedova canal, 30-32, lit. A, Б, P |
| Classroom 2007 Training classroom (for lecture- and seminar-type classes, coursework, group and individual consultations, current control and intermediate attestation), equipped with a multimedia system. Specialized furniture and equipment: Training furniture for 126 seats, teacher's workplace, m/m table - 1 pc, desk - 6 pcs, chair - 1 pc, chalk board (3 sectional) - 2 pcs, Chair - 3 pcs., Computer Intel i3-2100 2.4 Ghz/4Gb/500Gb/Acer V193 19" - 1 pc, Multimedia projector Type 2 Panasonic PT-VX610E - 1 pc, ScreenMedia Champion 244x183cm (SCM-4304) - 1 pc. Sets of display equipment and visual aids: multimedia applications for lecture courses and practical sessions, interactive teaching and visual aids. | 191023, St. Petersburg, Griboedova canal, 30-32, lit. A, Б, P |
| Classroom 2009 Training classroom (for lecture- and seminar-type classes, coursework, group and individual consultations, current control and intermediate attestation), equipped with a multimedia system. Special furniture and equipment: Educational furniture for 122 seats (study table 61 pcs., chairs 122 pcs.), the teacher's workplace, desk m/m, drawer 1 pc, chalk board 1 pc (3 sections), chair 1 pc, drawer 1 pc, chair 1 pc, Chair 2 pcs., Intel i3-2100 2.4 Ghz /4Gb/500Gb/Acer V193 19" - 1 pc, Sound projector Yamaha YSP-3000 - 1 pc, Projector stand with camera decks - 1 pc, Projection screen draper - 1 pc, Multimedia projector Type 2 Panasonic PT-VX610E - 1 pc, Screen Media D1 ceiling bracket - 1 pc. Sets of display equipment and visual aids: multimedia applications for lecture courses and practical sessions, interactive teaching and visual aids. | 191023, St. Petersburg, Griboedova canal, 30-32, lit. A, Б, P |

# **7. METHODOLOGICAL GUIDELINES FOR STUDENTS**

The following documents should be made available to the trainee before the start of the course:

* training and methodological documentation;
* local normative acts regulating the main issues of the organisation and implementation of educational activities, including those regulating the procedure for current monitoring and interim assessment of students;
* the schedule of consultations of the teaching staff.

The level and depth of mastering the discipline is determined by the active and systematic work of students in lectures, seminars, independent work, including in terms of identifying the most significant and relevant problems for further study. A special condition for qualitative mastering of the discipline is an effective organisation of work, which allows distributing the academic workload evenly in accordance with the schedule of the educational process.

When preparing for classes, students have the opportunity to attend consultations with the staff of UNECON according to the timetable set out in the schedule of consultations.

The students' in- and out-of-classroom work should aim to form:

* the fundamentals of the learner's world view and scientific understanding;
* basic knowledge relevant to the training area and the declared professional field, forming the target and professional basis for training;
* professional competences oriented towards the needs of the labour market;
* an individual trajectory by mastering a unique set of professional competences that complement the learner's competence model, through a focus on specific professional specialised areas of knowledge defined by labour market representatives;
* metha-skills for learners, such as teamwork and leadership, data analysis, digital skills, project design and implementation, intercultural interaction.

# **8. SPECIFICATIONS FOR TEACHING DISABLED PERSONS**

Students with disabilities, if necessary, are taught on the basis of an adapted work programme using special teaching methods and didactic materials that take into account the particularities of their psychophysical development, individual capacities and health status.

In order for disabled persons and persons with disabilities to master the curriculum, the University shall ensure that:

– for the visually impaired and visually impaired: availability of information on the timetable in accessible places and adapted forms for learners who are blind or visually impaired; presence of an assistant to assist the learner as needed; production of alternative formats of teaching materials (large print or audio files);

– for the hearing-impaired and hearing-impaired: adequate sound reproduction of information;

– for persons with disabilities and persons with mobility impairments: the possibility of unimpeded access for students to classrooms, restrooms and other areas of the department, as well as their stay in these areas.

Learners with disabilities and persons with disabilities are provided with printed and/or electronic educational resources in forms adapted to their disabilities. The education of students with disabilities may be organised with other students or in separate groups or organisations.

**ASSESSMENT RESOURSES**

## **1.1 Control tasks and assignments for interim attestation**

Is not provided by the work programme of the discipline.

## **1.2 Topics for written task**

Is not provided by the work programme of the discipline.

## **1.3 Interim checkpoints**

|  |  |  |  |
| --- | --- | --- | --- |
| **Number** | **Type** | **Method of conduct** | **Topic number** |
| 1 | Test | by technical means and information systems | 1-2 |
| 2 | Project analytic work | by technical means and information systems | 3-5 |
| 3 | Monitoring | by technical means and information systems | 6-9 |

## **1.4 Other assessment objects**

Is not provided by the work programme of the discipline.

## **1.5 Self-study**

|  |  |
| --- | --- |
| **Name of self-study** | **Topic number** |
| Homework | 1-9 |
| Development of individual/group projects | 6-9 |
| Preparation of reports | 3-5 |

## 

## **1.6 Grading scale**

Scales of assessment and procedures for assessing learning outcomes of the discipline are regulated by the Regulations on the current control of progress and interim attestation of students in higher education programmes and the Regulations on the scoring and rating system.

**A grading and rating system** is used to assess the learning outcomes of the discipline:

The final control of the discipline is an examination (or a differentiated test), the final grade being formed in accordance with the scale given in the table below:

|  |  |
| --- | --- |
| Points | Grade |
| <=54 | fail |
| 55-69 | satisfactory |
| 70-84 | good |
| >=85 | excellent |

**Grading scale**

|  |  |
| --- | --- |
| 2 (points to 54) | Demonstrates a lack of understanding of the problem. Many of the requirements of the assignment are not met.  An initial perception of the material is demonstrated. The work is incomplete and/or plagiarized. |
| 3 (points 55-69) | Demonstrates a partial understanding of the problem. Most of the requirements of the task have been met.  Mastery of the elements of the assigned material. The material is mostly clear and coherent. |
| 4 (points 70-84) | Demonstrates considerable understanding of the issue by the discipline. All requirements of the assignment are fulfilled.  The content of the completed tasks is disclosed and examined from different perspectives. |
| 5 (points 85-100) | Demonstrates full understanding of the problem. All requirements of the assignment are fulfilled.  Demonstrates proficiency in the discipline. The completed assignments are holistic, complete, structured, present different points of view and demonstrate creativity. |