

**PJSC "Higher Education Institution" INTERREGIONAL ACADEMY OF
PERSONNEL MANAGEMENT"**

Danube branch



SYLLABUS

of the academic discipline (selective)

COST AND PRICE MANAGEMENT

Specialty **D3 Management**

Educational level: **First (bachelor's) level**

Educational program: **Management**

IAPM 2025

General information about the academic discipline

Name of the discipline	Cost and Price Management
Code and name of specialty	D3 Management
Level of higher education	First (bachelor's) level
Discipline status	Selective
Number of credits and hours	3 credits / 90 hours Lectures: 16 Seminars/practical classes: 14 Students' independent work : 60
Terms of study of the discipline	8 semester
Language of instruction	Ukrainian
Type of final control	Pass/fail (credit)

General information about the teacher. Contact information.

Akulyushina Maryna Oleksandrivna	
Academic degree	PhD in Economics
Position	Associate Professor
Areas of scientific research	Theoretical and methodological foundations of business planning, diagnostics and ensuring the stability of business structures in the face of risks
Links to the registers of identifiers for scientists	Google Scholar https://scholar.google.com/citations?user=ZWenFVIAAAAJ&hl=uk&oi=sra https://scholar.google.com.ua/citations?user=wVsOmcgAAAAJ&hl=ru ORCID: https://orcid.org/0000-0003-0230-4019 Web of Science ResearcherID: DKEH-9344-2024
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Instructor's portfolio on the website	https://izmail.maup.com.ua/assets/files/akulyushina-portfolio-a.pdf

Discipline's description. The discipline "Cost and Price Management" is aimed at studying the theoretical foundations and practical tools for the formation of enterprise costs and the development of an effective pricing policy. The course covers methods of cost classification, cost calculation, analysis of the "costs-volume-profit" relationship (CVP analysis), as well as strategies and methods of setting prices in various market conditions. optimization of business financial results.

The subject of the discipline is the mechanism of managing the processes of cost formation and setting prices for products (services) as key factors in ensuring the competitiveness and profitability of the organization.

The aim of the discipline is to form future managers system knowledge and practical skills in designing cost management systems, justifying price decisions and finding reserves for reducing the cost to increase the efficiency of the enterprise.

The objectives of the discipline are to master the methods of calculation (direct costing, absorption costing); study of the principles of cost budgeting; mastering the algorithms of strategic pricing; development of managerial decision-making skills regarding price discounts, surcharges and the choice of the optimal model of behavior in the market depending on the cost potential of the firm.

As a result of studying the selective educational component "Cost and Price Management", applicants must:

Know:

- classification of costs for the needs of managerial decision-making;
- methods of calculating the cost of products and services;
- algorithm for calculating the break-even point and margin of financial strength;
- external and internal pricing factors;
- Types of pricing strategies and stages of the pricing process.

Be able to:

- classify costs into variable and fixed, relevant and irrelevant;
- apply costing methods to form a price offer;
- conduct CVP analysis and forecast profits when cost and price parameters change;
- choose and justify the pricing strategy of the enterprise depending on the life cycle of the product;
- calculate prices according to various methods (cost, market, parametric)..

Prerequisites for the discipline. The study of the discipline is based on the knowledge and competencies gained during the mastering of such compulsory courses as "Economic Theory" and "Microeconomics" in terms of understanding market mechanisms, "Economics of Enterprise" in terms of the formation of cost and economic indicators, as well as "Management" and "Marketing" in terms of understanding the processes of planning, control and analysis of the competitive environment.

Post-requisites for the discipline. The competencies formed as a result of the training will become the foundation for further study of the disciplines "Fundamentals of Business Management" and "Operational Management" in the context of process optimization, "Strategic Enterprise Management" for the implementation of cost leadership strategies, and will also be used during the qualification work of the bachelor to substantiate the economic efficiency of the proposed solutions.

Content of the discipline

№	Topic name	Teaching Methods/Assessment Methods
Topic 1	Theoretical foundations of cost management: essence, classification and role in the management system	<p>Teaching methods:</p> <ul style="list-style-type: none"> - practical mastery of CVP analysis, building break-even charts and determining the security limit of the enterprise. - analysis of price wars in real markets and assessment of the consequences of changes in the cost structure for well-known companies. - discussion of ethical and social aspects of pricing (for example, dynamic pricing or state regulation of prices for socially significant goods). - step-by-step development of skills in allocating indirect costs and calculating the total cost of production using various methods. <p>Assessment methods</p> <p>Assessment is carried out according to the cumulative system and includes:</p> <ul style="list-style-type: none"> - current control: oral questioning, express testing, solving situational problems and defense of individual tasks; - modular control: written modular control work (MCR) after the completion of content blocks; - Final control: test (oral survey or written work with theoretical and practical tasks).
Topic 2	Methods of calculating the cost of products (works, services): traditional and modern approaches	
Topic 3	Analysis of the relationship "costs – volume – profit" (CVP analysis) and margin approach in management	
Topic 4	Budgeting and cost control by centers of responsibility	
Topic 5	Pricing Fundamentals: Price Functions, Influencing Factors and Legislative Regulation in Ukraine	
Topic 6	Pricing methodology: cost, market and parametric methods.	
Topic 7	Strategic pricing and pricing adaptation tactics (system of discounts, markups and price discrimination)	
Topic 8	Assessment of the effectiveness of price decisions and cost management in the system of strategic development of the enterprise	
Module Assessment Task		
Final assessment: pass/fail (credit)		

Technical Equipment and Software.

Material and technical support of the educational process involves the use of specialized classrooms and library funds. Multimedia equipment (projector, computer) is used to visualize the educational material during lectures and seminars. Practical tasks and in-depth study of individual topics are provided by access to the Internet through free Wi-Fi coverage.

Forms and methods of assessment.

The system of assessment of applicants' knowledge is built on a combination of current and final control in the form of a test, which allows you to comprehensively assess the level of mastery of calculation methods and pricing strategies. Current assessment is carried out systematically during practical classes and is aimed at testing the student's ability to classify costs, calculate the cost of production using various methods, as well as use digital tools (in particular, spreadsheet processors) to conduct CVP analysis and model price decisions in conditions of market volatility.

Students' participation in the educational process, which is subject to current control, is realized through the solution of calculation and situational problems, presentations of comparative analysis of pricing strategies of well-known brands, reports on the results of

the study of methods for reducing costs at enterprises, as well as active involvement in professional discussions on the ethics of pricing and state regulation of prices. The written component of the work includes the implementation of control and test tasks for knowledge of regulatory standards of cost accounting, the preparation of budgets by centers of responsibility and the development of analytical notes on the justification of the choice between own production and outsourcing.

The methodological control toolkit combines oral forms, such as interviews and defense of individual calculations, with written types of work, including the construction of break-even schedules, the calculation of price elasticity of demand and calculation using the methods of "direct costing" or "absorption costing". The assessment is also based on observing the activity of applicants when solving problem situations in real time, checking team projects to optimize cost items, and testing key course blocks covering both cost and market aspects of pricing.

Grading system and requirements.

Table of distribution of points received by students*

Topics	Ongoing knowledge assessment						Final control		Total points
	Seminar 1 (Topic 1,2)	Seminar 2 (Topic 3,4)	Seminar 3 (Topic 5)	Seminar 4 (Topic 6)	Seminar 5 (Topic 7)	Seminar 6 (Topic 8)	Module assessment task	Pass /Fail	
Independent work	4	4	4	4	4	4			

*The table contains information about the maximum points for each type of academic work of a higher education applicant.

Assessment Criteria and Procedure

Assessment of students' educational achievements is carried out in accordance with the current Regulations on Assessment in a Higher Education Institution.

Modular Assessment is carried out at the final lesson of each content block in the form of written testing, which covers the issues of cost classification, calculation methods and pricing strategies. When evaluating the unit test, the volume and correctness of the tasks are taken into account:

"Excellent" (A): more than 90% of correct answers (18-20 points);

"Good" (B): 80% of correct answers (16-17 points);

"Good" (C): 70% of correct answers (14-15 points);

"Satisfactory" (D): 60% correct answers (12-13 points);

"Satisfactory" (E): more than 50% of correct answers (10-11 points);

"Unsatisfactory" (FX): less than 50% of correct answers (less than 10 points).

Failure to appear for the unit test is estimated at 0 points.

The final semester assessment in the discipline "Cost and Price Management" is mandatory and is carried out in the form of a credit test within the terms determined by the

curriculum. A student who has completed all practical and independent work provided for by the program (in particular, cost calculations and justification of pricing strategies) is allowed to the semester assessment.

Evaluation procedure:

The final grade is based on learning outcomes during the semester and consists of points for current assessment and incentive points.

Students who have accumulated 60 points and above receive the corresponding grade automatically without additional testing.

For students who scored less than 60 points or want to improve their score, a final test work is carried out during the last scheduled lesson.

Assessment of independent work (Maximum — 4 points)

Applicants can be awarded incentive (bonus) points by the decision of the department for active research work: participation in conferences, scientific circles, preparation of publications on the topic of cost analysis or pricing policy, as well as participation in specialized Olympiads and competitions in excess of the volumes established by the work program.

Evaluation of Additional (Individual) Educational Activities

The total number of points received by a student for independent work is one of the components of academic success in the discipline. Independent work on each topic, according to the course program, is evaluated in the range from 0 to 4 points using standardized and generalized criteria for assessing knowledge.

Scale for evaluating the performance of independent work (individual tasks)

Maximum possible assessment of independent work (individual tasks)	Execution level			
	Excellent	Good	Satisfactory	Unsatisfactory
4	4	3	2	0-1

Forms of assessment include: current assessment of practical work; current assessment of knowledge acquisition based on oral answers, reports, presentations and other forms of participation during practical (seminar) classes; individual or group projects that require the development of practical skills and competencies (optional format); solving situational problems; preparation of resumes on independently studied topics; testing or written exams; preparation of draft articles, conference abstracts and other publications; other forms that ensure a comprehensive assimilation of the curriculum and contribute to the gradual development of skills for effective independent professional (practical, scientific and theoretical) activities at a high level.

To assess the learning outcomes of a higher education applicant during the semester, a 100-point, national and ECTS assessment scale is used

Summary assessment scale: national and ECTS

Total points for all types of learning activities	ECTS assessment	National scale assessment	
		for exam, course project (work), internship	For pass/fail (credit)
90 – 100	A	excellent	pass
82 – 89	B	good	
75 – 81	C	satisfactorily	
68 – 74	D		
60 – 67	E		
35 – 59	FX	unsatisfactory with the possibility of reassembly	fail unsatisfactory with the possibility of retaking
0 – 34	F	unsatisfactory with mandatory re-study of the discipline	fail with mandatory re-study of the discipline

Discipline's Policy

The policy of the academic discipline is based on the principles of analytical accuracy, economic feasibility and academic responsibility. Since the course is aimed at forming the skills of calculating the cost and justifying prices, systematic attendance at practical classes is mandatory, because it is during classroom work that the ability to work with calculation models and CVP analysis algorithms is practiced. Students must comply with the established deadlines when submitting reports on calculation and situational tasks, since in real business, a delay in calculating costs or changing prices leads to a loss of profit and competitive advantages.

Academic integrity is a critical requirement, especially when performing individual calculation work; Any manifestations of plagiarism or unauthorized copying of settlement files are unacceptable. The use of artificial intelligence tools is welcome to automate routine calculations or analyze market trends, but the interpretation of the results and the final justification of the pricing strategy should be the result of the student's independent critical thinking.

During the classes, constructive discussion is encouraged on methods of cost optimization and the ethics of price decisions, while each applicant should show respect for the positions of colleagues, modeling the behavior of a professional financial manager. Communication with the teacher to clarify the methods of calculation or review the results of the assessment is carried out through corporate communication channels during working hours, which contributes to the consolidation of business ethics skills and the culture of professional interaction.

Recommended sources of information

Basic literature:

1. Tax Code of Ukraine: Law of Ukraine of December 2, 2010, No. 2755-VI. URL: <https://zakon.rada.gov.ua/laws/show/2755-17>
2. On prices and pricing: Law of Ukraine of June 21, 2012, No. 5007-VI. URL: <https://zakon.rada.gov.ua/laws/show/5007-17>

3. On Accounting and Financial Reporting in Ukraine: Law of Ukraine of July 16, 1999, No. 996-XIV. URL: <https://zakon.rada.gov.ua/laws/show/996-14>
4. National Regulation (Standard) of Accounting 16 "Expenses": Order of the Ministry of Finance of Ukraine dated December 31, 1999, No. 318. URL: <https://zakon.rada.gov.ua/laws/show/z0027-00>
5. National Regulations (Standard) of Accounting 9 "Stocks": Order of the Ministry of Finance of Ukraine dated October 20, 1999, No. 246. URL: <https://zakon.rada.gov.ua/laws/show/z0751-99>
6. On the establishment of powers of executive authorities and executive bodies of city councils regarding the regulation of prices (tariffs): resolution of the Cabinet of Ministers of Ukraine of December 25, 1996, No. 1548. URL: <https://zakon.rada.gov.ua/laws/show/1548-96-%D0%BF#Text>

Additional literature:

1. Babukh I., Fen K. Pricing as a Component of Marketing Analysis: Modern Approaches. Economic Space. 2024. № 191. Pp. 280–284 (in Russian). DOI: <https://doi.org/10.32782/2224-6282/191-46>
2. Gutsalyuk O.M., Bondar Yu.A., Gavrilova N.V., Kovalenko-Marchenkova E.V. Determination of directions for improving the organizational and economic mechanism of diversification of used resources and management of production costs. Economic innovations. 2021. Vol. 23. № 1 (78). Pp. 75-83.
3. Dombrovska N. Peculiarities of methods of cost accounting and calculation of the cost of production of enterprises for grain harvesting and processing. Economy and society. 2021. Vol. 28. DOI: <https://doi.org/10.32782/2524-0072/2021-28-30>
4. Zakharchenko, V., Akulyushina, M., Lingur, L. (2024). Modeling of enterprise cost management processes under conditions of uncertainty. Economics and Society, (64). <https://doi.org/10.32782/2524-0072/2024-64-2>
5. Ivanov V. Cost and Price Management. Problems, Consequences, Analysis. Electronic Journal Financial Director of the Company No. 08 / 2025, August URL: <https://e.fdk.net.ua/finansoviy-direktor-kompanii-2021-1/upravlinnya-vitratami-ta-cinami-problemi-naslidki-analiz>
6. Kovalchuk A., Safonik N., Heydor V. Features of Pricing as a Tool for Improving the Efficiency of Enterprises in the Context of Using Preventive Approaches to Adaptation to the Challenges of the Security Environment. Economy and Society. 2024. Vol. 68. DOI: <https://doi.org/10.32782/2524-0072/2024-68-200>
7. Larka L.S., Pavlenko V.V. Pricing in the System of Economic Management of Business Development. Pryazovskiy Ekonomicheskyy Visnyk 2021. Issue 2(25) DOI: <https://doi.org/10.32840/2522-4263/2021-2-19>
8. Matveeva N. M. Cost management: study. manual / N. M. Matveeva, O. I. Slavuta; Kharkiv. Nats. University of Misk. farm. O. M. Beketova. – Kharkiv: KNUMG. O. M. Beketova, 2020. – 157 p. (in Russian).
9. Pasichnyk S.O., Melikhova T.O. Theoretical and methodological foundations of cost management at industrial enterprises of Ukraine. Agrosvit. 2025. №3 DOI: 10.32702/2306-6792.2025.3.64.

10. Tatyana M. S., Begal Z. O. Management of enterprise costs. Actual problems of economics. 2020. № 10 (232) URL: https://eco-science.net/wp-content/uploads/2022/02/10.20_topik_Sygak-T.M.-Begal-Z.O.141-149.pdf
11. Shumilo O. S., Pakulina A. A., Daludina I. V. Theoretical aspects of cost management at the enterprise. BUSINESSINFORM. 2020. №5 URL: <https://oaji.net/articles/2020/727-1596455550.pdf>

Information resources:

1. Verkhovna Rada of Ukraine. Legislation of Ukraine. URL: <https://zakon.rada.gov.ua/laws/main/index> (database of regulatory legal acts).
2. Ministry of Economy of Ukraine. URL: <https://www.me.gov.ua> (state policy in the field of entrepreneurship, analytics).
3. Diia.Business. National online platform for entrepreneurs. URL: <https://business.diia.gov.ua> (cases, consultations, document templates).
4. National Bank of Ukraine. URL: <https://bank.gov.ua> (macroeconomic indicators: inflation, key policy rate, exchange rate).
5. Official website of the Cabinet of Ministers of Ukraine. URL : <http://www.kmu.gov.ua>.
6. State Statistics Service. Official State Statistical Information. URL : <https://stat.gov.ua/>.
7. Web portal of electronic services of the automated system "Bankruptcy and Insolvency". URL: <https://asbn.minjust.gov.ua/dashboard>