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sabirovarysty@mail.ru, mplusj@bk.ru, zhmm1331@gmail.com**METHODS OF PRICING ON INDUSTRIAL ENTERPRISES**

**Abstract.** According to the authors, in the context of economic integration of the world economic system, price is a key tool for regulating the economy and social support of the population. Therefore, pricing and its regulation are one of the most important foundations of a market economy, acting as a regulator of the ratio of commodity supply and demand, as well as a factor in the formation of inflation in the country. Pricing is an instrument for regulating consumer purchasing behavior. Thus, any regulation in a market economy is reduced to regulating the price of goods and services through a balanced monetary policy. The article highlights the methods of pricing industrial enterprises, its features of functioning within the framework of legislation, addresses problems and offers foreign experience in solving these problems and objectively forms a market price.

**Keywords:** pricing, industry, methods, price.

**Introduction.** In the conditions of the commodity market, the most important factor in the competitiveness of the commodity is its price of consumption. The price of consumption of goods includes the purchase price and the cost of operating the goods for the entire period of their service. In the service sector, the indicator of the price of consumption of goods loses its decisive importance.

Being a monetary form of the value of the commodity, the price carries information about the amount of socially necessary labor for its production and is the conductor of objective information on costs in the production sphere, on the one hand, and solvent consumer demand, on the other [1].

When selling goods (works, services) on the market, there is a transaction between the seller and the buyer, in which the rights to ownership of the subject of sale and purchase and the relations connected with them are usually precisely defined. In accordance with this, the seller has a guarantee of payment of the transaction amount by the buyer. In the event that one of the standard terms of the transaction is not observed, the process becomes more complicated, and additional costs arise.

**Methods of research.** The variety of goals, objectives and areas of activity in agriculture predetermines various criteria for assessing the effectiveness of economic entities. The main methods of research are a method of deduction and induction, as well as a comprehensive approach and a method of scientific abstraction.

**The discussion of the results.** Industry prices:

a) wholesale prices of the enterprise - at these prices the enterprise realizes production production to other enterprises and marketing organizations.

b) wholesale prices of industry - at these prices products enters the retail trade.

Methods of pricing in industry.

The following stages of the pricing process at the industrial enterprise stand out:

- determination of the base price; prices without discounts, extra charges, transportation, insurance, service components;

- determination of the price taking into account the above components, discounts, mark-ups.

The following basic methods of calculating the base price are applied, which can be used in isolation or in various combinations with each other:

1. Full Cost Method, or Full Cost Pricing, Cost Pricing. To the full amount of costs (fixed and variable) add a certain amount, corresponding to the rate of profit. If the production cost is taken as a basis, the surcharge should cover the implementation costs and ensure profit. In any case, the overhead

includes indirect taxes and customs duties transferred to the buyer. It is applied at the enterprises with clearly expressed commodity differentiation for calculation of the prices for traditional goods, and also for setting prices for brand new products that do not have price precedents. This method is most effective in calculating the prices for goods of reduced competitiveness.

The method of production cost (Conversion Cost Pricing). The total amount of costs for purchased raw materials, materials, semi-finished products is increased by a percentage corresponding to the company's own contribution to the increase in the cost of the goods. The method is not applicable to long-term price decisions; It does not replace, but complements the full cost method. It is used in specific conditions and decision-making cases:

- about increasing the mass of profit by increasing production;
- refusal or continuation of competition;
- on changing the assortment policy in determining the most and least cost-effective products;
- for one-time (individual, non-mass) orders.

3. The method of marginal costs (Direct Costing System) involves an increase in variable costs per unit of output by a percentage that covers costs and provides a sufficient rate of return. There are more opportunities for pricing: full coverage of fixed costs and maximization of profits.

4. The return on investment pricing method is based on the fact that the project must ensure a profitability of at least the cost of borrowed funds. To the total costs per unit of output, the amount of interest for the loan is added. The only method that takes into account the payment of financial resources necessary for the production and sale of goods. Suitable for enterprises with a wide range of products, each of which requires its variable costs. It is suitable both for traditionally produced goods with an established market price, and for new products. It is used successfully in making decisions about the amount of production of a new product for the enterprise.

Methods of marketing estimations (Pricing based on Market Considerations). The company tries to find out the price at which the buyer definitely takes the goods. The prices are focused on increasing the competitiveness of the goods, and not on meeting the enterprise's need for financial resources to cover costs.

For example, Kazakhstani uranium and titanium have special pricing methods for transfer pricing that are publicly available. In addition, work is underway to create a pricing methodology for crude oil, this method will be introduced in the next 3 years. Uranium products already have a developed methodology for pricing, which makes it possible to clarify the order of taxation and reduce the risks of additional charges. Companies from the oil industry also received significant amounts of tax-related additional charges related to transfer pricing issues, and work is under way to create a methodology for pricing crude oil. At the same time, the methodology for calculating the prices of uranium products, in contrast to the current project methodology for crude oil, directly provides for the size of the discount can be presented to the trader. Perhaps this is justified by the fact that contracts for the sale of uranium products are of a typical nature and are limited to a much smaller number of supply channels.

Transfer pricing is an objective phenomenon that emerged as a result of de-centralization, representing trade within the organization between its structural sub-divisions. The transfer pricing system is created to minimize transaction costs. The transfer pricing system also allows you to effectively manage the organization, allocate resources, develop strategic solutions.

The problem of improving legislation in this area is that the issues of transfer pricing are a real stumbling block in the relationship between taxpayers and authorized bodies. The unsettledness of this issue is to some extent an obstacle to the formation of a system of effective international trade and in some cases creates the prerequisites for double taxation in the export of Kazakhstani goods.

Kazakhstan's authorized bodies traditionally use three methods for this:

- The method of comparable uncontrolled price;
- The "cost plus" method;
- The method of the subsequent sale price.

The most widely used method is a comparable uncontrolled price (SSC). The SSC method is applied when there are goods (works, services) transactions in identical market (in their absence - homogeneous) goods (works, services) and establishes a market price, proceeding from the prices for identical goods (in their absence-homogeneous) goods (works, services) sold under comparable conditions to a buyer who is

not associated with the seller. In other words, it is customary to call the principle of "outstretched hands", i.e. the comparison of transactions between dependent and independent companies.

When independent companies interact with each other, the conditions of their commercial and financial relations are determined by market factors, because an independent seller usually wants to sell more expensively, and an independent buyer to buy cheaper, i.e. The market price is determined on the basis of demand and supply. When dependent companies interact with each other, their commercial and financial relations can not be directly influenced by external market factors, although dependent companies often tend to model market dynamics. The methods "costs plus" or "subsequent sale prices" can be applied if there are no transactions in the relevant market for goods (works, services) for identical (if they are not homogeneous) goods (works, services) or because there is no supply in this market such goods (works, services), as well as when it is impossible to determine the relevant prices due to the lack or inaccessibility of information sources.

In the "cost plus" method, the market price of goods (works, services) is defined as the sum of the costs (expenses) and margins incurred. In this case, the confirmed direct and indirect costs (expenses) for the production (acquisition) and (or) the sale of goods (works, services), costs (expenses) for transportation, storage, insurance and other costs (expenses) are taken into account. The mark-up is determined in such a way as to ensure the average rate of profitability established for this field of activity.

In turn, the method of "subsequent sale price", in which the market price of the goods (work, services) is determined as the difference in price at which such goods (work, services) are sold by the buyer at subsequent sale (resale) and confirmed costs (expenses), (without taking into account the price at which the goods (works, services) were purchased by the specified buyer from the seller, as well as its mark-ups. The mark-up is determined in such a way as to ensure the average standard of rent for the given sphere of activity of the state.

As for the Kazakh law, it is right in the definitions that the transfer price is the price that deviates from the objectively forming market price. That is, the concept of a "transfer price" has been given a negative connotation.

**Conclusions.** In general, in international practice transfer prices are the prices used in transactions between associated, related companies. In itself, the fact that a transaction occurs between related companies does not in any way say that the price should not initially correspond to the market price and then, that the parties involved in the transaction violated the law or underpaid taxes. In fact, there is nothing wrong with transactions between related companies, because many companies now have very extensive business around the world, and it is inevitable that they sell and buy goods, works or services within the group.

State regulation of pricing, in our opinion, does not contradict the established requirement of "reducing the regulatory function of the state", as the object of direct regulation will be the prices for products of monopolists, as well as certain strategic and socially important goods. The development of a scientifically based, systemic approach will help to restrain the unjustified growth of prices for products (services) of the relevant economic entities, which will become an effective factor in ensuring the stability of the entire price system. Effective state influence on pricing will create a business environment in which the role of prices in the implementation of innovative and social policies, as well as in achieving resource saving and environmental sustainability of production, increases.

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### **ӨНЕРКӘСІПТІК КӘСІПОРЫНДАРДАҒЫ БАҒА БЕЛГІЛЕУ ӘДІСТЕРІ**

**Аннотация.** Авторлардың пікірі бойынша, әлемдік экономикалық жүйенің экономикалық интеграциясы жағдайында баға халықты әлеуметтік қолдау және экономиканы реттеудің негізгі құралы болып табылады. Осылайша, баға белгілеу және оны реттеу нарықтық экономиканың ең маңызды негізі болып табылады, ол тауар мен сұраныс арақатынасын реттеуші, сондай-ақ елдегі инфляцияның қалыптасу факторы болып табылады. Баға белгілеу - бұл халықтың тұтынушылық сатып алу мінез-құлқын реттейтін құрал. Сонымен, нарықтық экономикадағы кез-келген реттеу теңгерімді ақша-несие саясаты арқылы тауарлар мен қызметтердің бағасын реттеуге әкеледі. Мақалада өнеркәсіп кәсіпорындарының баға белгілеу әдістері, заңнама шеңберінде оның жұмыс істеу ерекшеліктері айтылады, баға белгілеудегі мәселелер қозғалып, осы мәселелерді шешудегі шетелдік тәжірибе ұсынылады және нарықтық бағаны объективті түрде қалыптастырады.

**Түйін сөздер:** баға белгілеу, өндіріс, әдістер, баға

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### **МЕТОДЫ ЦЕНООБРАЗОВАНИЯ НА ПРОМЫШЛЕННЫХ ПРЕДПРИЯТИЯХ**

**Аннотация.** По мнению авторов, в условиях экономической интеграции мирохозяйственной системы цена является ключевым инструментом регулирования экономики и социальной поддержки населения. Поэтому ценообразование и его регулирование являются одной из важнейших основ рыночной экономики, выступая как регулятор соотношения товарного предложения и спроса, а так же фактором формирования инфляции в стране. Ценообразование является инструментом регулирования покупательского поведения населения. Таким образом, любое регулирование в рыночной экономике сводится к регулированию цены на товары и услуги путем сбалансированной денежно-кредитной политики. В статье освещаются методы ценообразования промышленных предприятий, его особенности функционирования в рамках законодательства, затрагиваются проблемы и предлагается зарубежный опыт в решении данных проблем и объективно формирует рыночную цену.

**Ключевые слова:** ценообразование, промышленность, методы, цена

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