

Educational Establishment  
“Belarus State Economic University”

APPROVED

First Vice-rector of the Educational  
Establishment

“Belarus State Economic University”

  
E.F.Kireeva

« 27 » 06 2022

Registration No 5210.221 st.

## Pricing

### Syllabus

Specialty 1-25 01 08 1-25 01 08 Accounting, Analysis and Audit (Major in)

Major in 1-25 01 08 Accounting, Analysis and Audit (in Profit Making and Nonprofit Organizations)

The syllabus is based on the standard curriculum for the specialty 1-25 01 08 Accounting, Analysis and Audit reg. № 21ИБЭ-133, dated 09.02. 2021

**COMPILED BY:**

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**RECOMMENDED FOR APPROVAL:**

Department of Logistics and Price Policy of Belarus State Economic University  
(Protocol No.11 from May “19”, 2022)

Scientific-methodical Council of Belarus State Economic University  
(Protocol No. 7 from “15” 06 2022)

## EXPLANATORY NOTE

The purpose of teaching and studying the discipline is to familiarize students with the theory and practice of market pricing, to show the feasibility and boundaries of state regulation of prices, to reveal the main methods of setting prices, the specifics of their determination for products, works, services in the domestic and foreign markets.

The main objectives of the discipline:

research of the role of price in the economic mechanism of management of organizations;

acquisition of knowledge about the mechanism of price formation and the content of pricing policy;

obtaining knowledge about the specifics of pricing and the implementation of pricing policy in various national and world markets of goods and services;

mastering the methodology and practice of state regulation of prices in the republic;

the study of the principles and rules of managerial decision-making in the consumer market.

The place of the discipline in the system of training a specialist with a higher education. The curriculum for the academic discipline "Pricing" is aimed at obtaining a set of knowledge and skills necessary for making managerial decisions when forming prices and implementing the principles of the pricing policy of the organization. The academic discipline belongs to the module "Organization Economics" of the state component.

Connections of the academic discipline with other academic disciplines. The curriculum is compiled taking into account interdisciplinary connections with the academic discipline "Economics of Organization".

Mastering the discipline "Pricing" should ensure the formation of basic professional competence (SC-27): Apply methods for calculating prices for the company's products in specific market conditions, determine the pricing strategy of the enterprise, taking into account the specifics of its activities, make management decisions, taking into account the upcoming changes in costs, prices and market conditions.

As a result of mastering the discipline, the student must:

***know:***

the theory and practice of market pricing, the main methods of setting prices, as well as methods of state regulation of national prices;

features of determining prices for products, services, work of organizations of various sectors of the economy;

***to be able to:***

to form prices according to the stages of commodity movement, taking into account the offset mechanism for calculating value added tax;

***possess skills:***

methods of cost planning, determination of taxes for inclusion in the price;

In the process of training students, teaching methods are used: educational group discussions, analysis of specific situations, elements of game technologies – business simulation games, etc. The priority teaching methods are interactive methods, where the main focus is on the skills of practical information processing, the formation of analytical skills, the development of skills of systematic and group work.

Multimedia presentations, an electronic educational and methodical complex, published statistical data, electronic libraries, official websites of government bodies (Ministries of Antimonopoly Regulation, Ministries of Economy), etc. are used as teaching tools.

As methods of educating students, the following methods are used:

methods of forming personality consciousness (forms of conducting: lectures, polemics, etc.);

methods of organizing activities and forming personality behavior (modeling of educating situations, etc.).

The curriculum is designed for 100 academic hours, including:

full-time form of education - 52 classroom hours, including lectures - 26 hours, practical classes - 26 hours, seminars - 10 hours. Independent work – 48 hours. The form of control – exam (3 credits).

# CONTENT

## **Topic 1. Prices in the mechanism of functioning of the national economy**

The value of prices in a market economy. The role of prices at the level of micro-, meso-, macro- and intereconomics. Price functions: balancing, planning and accounting, distributive and redistributive, informational. Price-forming factors. Factors (internal) that depend on the activities of the organization (enterprise). Factors (external) that do not depend on the activities of the organization (enterprise).

The current price system. Types of prices depending on the method of establishment, the turnover serviced, the affiliation of products to a certain branch of the economy, territorial distribution, the share of transport costs included in them, the market to which the goods will arrive.

## **Topic 2. State regulation of pricing**

The policy of state regulation of prices is carried out in the republic. Regulation of prices for certain socially significant goods and services. Legal support of the state pricing policy. Problems and the need to improve legislation on pricing issues.

Price control as one of the directions of state regulation of prices. The content of the control and the tasks of its implementation. List of price discipline violations. Economic sanctions for violation of state price discipline.

## **Topic 3. Pricing and antimonopoly regulation**

Registers of entities dominating the market and natural monopolies. Criteria for establishing the fact of market dominance. Declaration of prices. Materials submitted to the pricing authorities when declaring prices.

Restriction of the establishment of monopoly prices. Types of monopoly prices: monopolistically high, monopolistically low and monopsonically low. Identification of signs of the establishment of monopoly prices. The "hypothetical monopolist" test.

## **Topic 4. Pricing methods and strategies**

A system of pricing methods developed by domestic and foreign practice. Pricing methods based on production costs, their scope of application. Requirements for the composition of costs included in the cost price. The content of the methods of structural analogy and the aggregate method.

Pricing methods that take into account the qualitative properties of products. Selection of quality indicators for setting the price. The essence of the method of specific indicators and the scope of its application. Using the method of expert assessments in the absence of certain quantitative indicators of product quality (taste, design, compliance with fashion trends, etc.). Requirements for the price of the product used as a basis for comparison with a new product. The method of correlation and regression analysis and its application in pricing.

Pricing methods that allow in market conditions to set the price based on demand, the level of competition. The method of "following the leader", the scope of its application. Determination of prices at auction. The influence of the bidding conditions on the price level. The main types of prices and transactions in stock trading.

The method of setting the price based on the perceived value of the goods by the buyer. Factors determining the subjective assessment of the value of the product.

Market pricing strategies. Differentiated pricing strategies: "discounts on the second market", "seasonal discount", "random discount". Competitive pricing strategies: "skimming", "market penetration", "price signaling". Assortment pricing strategies: "product sets", "various profitability", "image prices".

#### **Topic 5. Pricing policy of the organization**

Determination of pricing policy. Goals and objectives of pricing policy. The main approaches and mechanisms aimed at ensuring the effectiveness of pricing policy.

Manufacturer's pricing policy based on reduced costs. The advantages of calculating at reduced costs. The composition of the price formed on the basis of reduced costs. The use of reduced cost calculation for management decision-making. Justification of decisions to reduce prices and increase production volumes.

#### **Topic 6. Pricing in foreign trade activities**

Types and varieties of world market prices. Prices for exported and imported goods. Prices of world open markets: stock exchange, auction, auction prices, prices of ordinary commercial transactions. Prices of world closed markets: prices in groupings of countries, transfer prices, prices of special contracts.

Methods of determining foreign trade prices. Calculation of foreign trade prices based on own production costs. The use of the method of determining foreign trade prices depending on the economic results of the use of goods. Justification of foreign trade prices based on average market prices determined on the basis of competitive materials.

## CURRICULUM MAP OF THE STUDY

discipline «Pricing »

Major in 1-25 01 08 Accounting, Analysis and Audit (in Profit Making and Nonprofit Organizations)

**(full-time education)**

Number of Topic	Content	Total	Quantity of hours						Other	The form of knowledge control
			Lectures	Practical classes	Seminars	Laboratory	Managing independent work			
							Lectures	Practical classes		
1	2	3	4	5	6	7	8	9	10	11
1	<b>Topic 1. Prices in the mechanism of functioning of the national economy</b>	8	4	4	-	-	-	-	Presentations and handouts [1,2,3,4]	Individual presentation. Case study.
2	<b>Topic 2. State regulation of pricing</b>	8	4	4	-	-	-	-	Presentations and handouts [1,2,3,4]	Case study.
3	<b>Topic 3. Pricing and antimonopoly regulation</b>	8	4	4	-	-	-	-	Presentations and handouts [1,2,3,4]	Individual presentation. Case study report.
4	<b>Topic 4. Pricing methods and strategies</b>	8	4	4	-	-	-	-	Presentations and handouts [1,2,3,4]	Individual presentation

5	<b>Topic 5. Pricing policy of the organization</b>	12	6	6	-	-	-	-	Presentations and handouts [1,2,3,4]	Quiz. Project
6	<b>Topic 6. Pricing in foreign trade activities</b>	8	4	4	-	-	-	-	Presentations and handouts [1,2,3,4]	Individual presentation.
	<b>Total</b>	<b>52</b>	<b>26</b>	<b>26</b>	-	-	-	-		<b>Exam</b>



## INFORMATION AND METHODOLOGICAL PART

### *Methodological recommendations of the organization of independent work of students for the discipline «Pricing»*

The independent students work is an important element of providing profound knowledge on pricing policy topics. The recommended time for independent work is on average 2-2,5 hours for a two-hour auditory study.

The main directions of the student's independent work are:

- first-hand view of study program;
- first-hand view of literature recommended, its availability in the library and from other sources;
  - carrying on research on given by the lecturer material, reading additional literature and searching for more information;
  - studying and expanding the lecture material through special literature and consultations;
  - preparation for practical classes with specially developed plans through the study of main and additional literature;
  - preparation for distant forms of control (independent individual work, presentations, business tasks solutions, case studies, tests and other tasks);
  - preparation for the diagnostic forms of control (quizzes, tests, etc.);
  - preparation for the test.

## LITERATURE

### Legislative and regulatory acts

1. Закон Республики Беларусь от 10 мая 1999 г. № 255-3 «О ценообразовании». Принят Палатой представителей 13 апреля 1999 г. Одобрен Советом Республики 26 апреля 1999 г.

#### *Нормативные правовые акты:*

1. Конституция Республики Беларусь [Электронный ресурс] : с изменениями и дополнениями, принятыми на республиканских референдумах 24 ноября 1996 г., 17 октября 2004 г. и 27 февраля 2022 г. // Онлайн-сервис готовых правовых решений iLex / ООО «ЮрСпектр». – Минск, 2022.

2. Трудовой кодекс Республики Беларусь [Электронный ресурс] : 26 июля 1999 г., № 296-3 : принят Палатой представителей 8 июня 1999 г. : одобр. Советом Респ. 30 июня 1999 г. : в ред. Закона Респ. Беларусь от 18.07.2019 г. // ЭТАЛОН. Законодательство Республики Беларусь / Нац. центр правовой информ. Респ. Беларусь – Минск, 2021.

3. Бюджетный кодекс Республики Беларусь [Электронный ресурс] : Закон Респ. Беларусь, 16 июля 2008 г., № 412-3 : принят Палатой представителей 17 июня 2008 г. : одобрен Советом Республики 28 июня 2008 г.: в ред. Закона Респ. Беларусь от 29.12.2020 г., № 73-3 // КонсультантПлюс. Беларусь / ООО «ЮрСпектр», Нац. центр правовой информ. Респ. Беларусь. - Минск, 2021.

4. Банковский кодекс Республики Беларусь [Электронный ресурс] : Закон Респ. Беларусь, 25 окт. 2000 г., № 441-3 : принят Палатой представителей 3 июня 2000 г. : одобрен Советом Республики 12 июня 2000 г.: в ред. Закона Респ. Беларусь от 17.07.2018 г., № 133-3 // КонсультантПлюс. Беларусь / ООО «ЮрСпектр», Нац. центр правовой информ. Респ. Беларусь. – Минск, 2021.

5. Налоговый кодекс Республики Беларусь [Электронный ресурс]: Закон Респ. Беларусь, 29 дек., 2009 г., № 71-3 : в ред. Закона Респ. Беларусь от 29.12.2020 г., № 72-3 // ЭТАЛОН. Законодательство Республики Беларусь / Нац. центр правовой информ. Респ. Беларусь. – Минск, 2021.

6. О важнейших параметрах прогноза социально-экономического развития Республики Беларусь на 2021 год [Электронный ресурс] : Указ Президента Респ. Беларусь, 22 дек. 2020 г., № 480 // КонсультантПлюс. Беларусь / ООО «ЮрСпектр», Нац. центр правовой информ. Респ. Беларусь. – Минск, 2021.

7. О некоторых вопросах регулирования цен (тарифов) в Республике Беларусь [Электронный ресурс] : Указ Президента Респ. Беларусь, 22 фев. 2011г., № 72, в ред, от 16.04.2021 г., № 153 // КонсультантПлюс. Беларусь / ООО «ЮрСпектр», Нац. центр правовой информ. Респ. Беларусь. – Минск, 2021.

8. Об утверждении Программы социально-экономического развития Республики Беларусь на 2016-2020 годы [Электронный ресурс] : Указ

Президента Респ. Беларусь, 15 дек. 2016 г., № 466 : в ред, от 30.11.2017 г., № 428 // КонсультантПлюс. Беларусь / ООО «ЮрСпектр», Нац. центр правовой информ. Респ. Беларусь. – Минск, 2021.

9. Об утверждении основных направлений денежно-кредитной политики Республики Беларусь на 2021 год [Электронный ресурс] : Указ Президента Респ. Беларусь, 22 дек. 2020 г. № 481 // КонсультантПлюс. Беларусь / ООО «ЮрСпектр», Нац. центр правовой информ. Респ. Беларусь. – Минск, 2021.

10. Об утверждении Устава Национального банка Республики Беларусь [Электронный ресурс] : Указ Президента Республики Беларусь, 13 июня 2001 г., № 320 : в ред. Закона Респ. Беларусь от 23.10.2019 г., № 394 // КонсультантПлюс. Беларусь / ООО «ЮрСпектр», Нац. центр правовой информ. Респ. Беларусь. – Минск, 2021.

11. О ценообразовании [Электронный ресурс] : Закон Респ. Беларусь от 10 мая 1999 г. №255-3 : в ред. Закон Респ. Беларусь от 11.07.2014 г. // Нац. правовой интернет-портал Респ. Беларусь. – Режим доступа: <http://www.pravo.by/>. – Дата доступа: 10.10.2021.

12. Об аудиторской деятельности [Электронный ресурс] : Закон Респ. Беларусь от 12 июля 2013 г. №56-3 : в ред. Закон Респ. Беларусь от 18.07.2019 г. // Нац. правовой интернет-портал Респ. Беларусь. – Режим доступа: <http://www.pravo.by/>. – Дата доступа: 10.10.2021.

13. Об экономической несостоятельности (банкротстве) [Электронный ресурс] : Закон Респ. Беларусь от 13 июля 2012 г., № 415-3 : в ред. Закон Респ. Беларусь от 24.10.2016 г. // Нац. правовой интернет-портал Респ. Беларусь. – Режим доступа: <http://www.pravo.by/>. – Дата доступа: 10.10.2021.

14. Об утверждении Инструкции по бухгалтерскому учету доходов и расходов и признании утратившими силу некоторых постановлений М-ва финансов Республики Беларусь и их отдельных структурных элементов [Электронный ресурс] : постановление М-ва финансов Респ. Беларусь, 30 сент. 2011 г., № 102 : в ред. постановления М-ва финансов Респ. Беларусь Респ. Беларусь от 22.12.2018 г. // Нац. правовой интернет-портал Респ. Беларусь. – Режим доступа: <http://www.pravo.by/>. – Дата доступа: 10.06.2021.

#### **Primary:**

1. Pricing: a textbook for students of higher education institutions in the specialties "Marketing", "Logistics", "Accounting, analysis and audit" / I. I. Poleshchuk, N. A. Poleshchuk. - Minsk : Belarusian State University of Economics, 2019. - 282 p. – (in Russian).

2. Pricing: a textbook / V. V. Myakinkaya, A. A. Golubitskaya. - Minsk : ВІР, 2021. - 143 p.– (in Russian).

3. Golubova, O. S. Pricing in construction : a textbook for students of institutions of higher education in the specialty "Economics and organization of production (in directions)" / O. S. Golubova, L. K. Korban. - Minsk : Higher School, 2020. - 318, [1] p. : ill. – (in Russian).

4. Salimzhanov, I. K. Pricing : a textbook for students studying in the

specialties "Economic theory", "National Economy", "Economics and management at the enterprise (by industry)" / I. K. Salimzhanov. - 2nd ed., ster. - M. : KNORUS, 2016. - 298, [1] S. – (in Russian).

5. Klinov, V. G. World Commodity markets and prices : textbook / V. G. Klinov, L. S. Revenko, T. I. Ruzhinskaya ; edited by L.S. Revenko ; Moscow State Institute of International Economics. relations (un-t) M-va foreign. Del was growing. Federation", Kaf. mezhdunar. econ. relationships and externals. connections. - 2nd ed., ispr. and dop. - M. : MGIMO University, 2018. - 664, [1] p. – (in Russian).

6. Price and pricing policy of the company : textbook for undergraduate and graduate students studying in the field of Finance / [N. V. Gryzunova et al.] ; edited by N. V. Gryzunova ; Russian Econ. G.V. Plekhanov Univ. - M. : KNORUS, 2020. - 212, [1] p. – (in Russian).

#### **Additional:**

7. Ценообразование: учебно-практическое пособие / П. Н. Шуляк. - 13-е изд., переработанное и дополненное. - Москва : Дашков и К°, 2018. - 192 с.

8. Ценообразование: учебное пособие для учащихся учреждений образования, реализующих образовательные программы среднего специального образования по специальностям "Маркетинг", "Экономика и организация производства" / А. А. Савицкий. - Минск : Республиканский институт профессионального образования, 2020. – 177 с.

9. Ценообразование в торговле: курс лекций: для студентов специальности 1-25 01 10 "Коммерческая деятельность", для слушателей переподготовки специальности 1-25 03 75 "Бухгалтерский учет и контроль в промышленности" / Н. Л. Прокофьева. - Изд. 2-е, переработанное и дополненное. - Витебск : ВГТУ, 2018. – 143 с.

10. Ценообразование: методические рекомендации к семинарским занятиям / А. А. Голубицкая. - Минск : БИП, 2019. - 73 с.

11. Маркетинг и ценообразование: курс лекций для студентов, обучающихся по специальности 1-74 01 01 Экономика и организация производства в отраслях агропромышленного комплекса / А. Н. Гридюшко, В. Н. Редько, З. А. Тоболич. - Горки : БГСХА, 2018. - 163 с.

12. Бухгалтерский учет и ценообразование в общественном питании: учебное пособие для учащихся учреждений образования, реализующих образовательные программы среднего специального образования по специальности "Производство продукции и организация общественного питания" / [В. Б. Гурко и др.]. - Минск : Республиканский институт профессионального образования, 2021. - 206 с.

**The study program coordination protocol to other study disciplines of the specialization**

Study discipline for coordination	Department	Suggestions of the alterations in the study program content	The solution was taken the Department according to the study program (data and protocol number)
Finance	Department of taxes and taxation	Not remarks <i>S. Naumov</i>	19.05.2022, op. N 11 05/

**Supplements and alterations to the study program of the study discipline  
for 20\_\_ / 20\_\_ academic year**

№	Supplements and alterations	Grounds

The study program is recommended to approve by the Department of Logistics and Price Policy of Belarus State Economic University (Protocol № \_\_ from \_\_\_\_\_20\_\_).

Head of the Department of Logistics  
and Price Policy

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Name

**APPROVED**

Dean of Faculty of Accounting  
and Economics

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Name