

ANALYSIS OF THE ENTERPRISE'S PRICING SYSTEM AND PRICING POLICY

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Abstract. *This article examines the costs of cost reduction, the reduction of intermediary organizations between suppliers and stores, the ratio of the growth rates of labor productivity and wage growth, and the prices of economic development.*

Keywords: *enterprise, product, price, growth, market, wages, structure.*

Introduction. At the current stage of economic development, pricing is important for countries with economies in transition as an indispensable condition for the transition to market relations. Pricing is the most complex and important aspect of the legislative and executive activities of the state and the activity of producers of goods and services. All the main political, economic and social problems of society's development are concentrated in prices. It is not without reason that most experts associate the success of the transition to market relations with the implementation of price reform, the creation of a new mechanism for determining prices and their regulation by the state. It is impossible to imagine a market formed without a flexible and effective price control mechanism.

The price system should stimulate the acceleration of the scientific and technical process, save resources and help the structural restructuring of the economy. Prices should take into account human needs and help create conditions for increasing the welfare of the population.

The basis of the formation of the price policy of the enterprise is to determine the purpose of the enterprise and the future direction of development. In the course of its practical implementation, organizational, economic, management and other activities on the formation and application of prices occupy such an important place in the activities of economic entities that it is one of the main directions of real development.

Analysis of literature on the topic. Based on foreign experiences, it should be noted that many economists have been engaged in the development of marketing principles and their practical application. Among them, we can include famous scientists such as F. Kotler, M. Porter, D. Evans, I. Ansoff, M. Berman, M. Golubkov, P. Samuelson, D. Marshall.

It is necessary to acknowledge the scientists who made a great contribution to the development of the marketing theory in the economy, while the researches conducted in the field of marketing in our country for many years are based on national characteristics. These include M. Mukhammedov, M. Pardaev, R. Ibragimov, Y. Abdullaev, A. Saliev, M. Sharifkhojaev, B. Khodieva, D. Rakhimova, R. Boltaboev, D. Ergashkhodjaeva and others can be included.

Assortment pricing strategies. They are used by enterprises and firms that sell a certain range of goods or services that replace each other and complement each other. The most common and understandable strategy is the pricing strategy for product bundles. Its content is that the price of a set (razors and knives, cameras and films, cosmetic sets, stereo equipment sets) is set lower than the sum of the prices of its components. At the same time, the main product can be sold at a lower price, and additional or similar products can be sold at a higher price. The non-

substitutability of goods or the asymmetry of customer demand, the possibility of spoilage of products (for example, in a set) allows you to use prices to convince customers to buy the whole set. In this case, both the buyer and the seller benefit. The first - due to prices, the second - due to the increase in sales volume.

The differential profitability strategy is used to determine the price of substitute goods or services. At the same time, an enterprise or firm sets prices for similar goods in such a way that it makes a large profit from expensive models, and sometimes loses from cheap ones, but generally has an average profit figure. Models of types of goods or services that differ from each other in terms of prices and quality indicators are intended for different categories of buyers. The use of this strategy explains the prices of tickets for the first and last rows in theaters, luxury and ordinary hotel rooms, prestigious and ordinary car brands, rates for services (transportation, utilities, household services) for residents and businesses, etc.

Various discounts on prices depending on the volume of the sold goods lot, achieved turnover and payment terms used in domestic and international trade allow to adjust the price to the market conditions.

Most enterprises operating in the market, as a rule, do not set a single price, but a system of changing prices depending on the current market conditions. This system takes into account possible differences in nomenclature, assortment, product modification, as well as differences in foreign trade conditions, for example, geographical differences in costs and demand, intensity of demand in certain market segments, product sales time, etc. These factors are of great importance for pricing and are taken into account when developing a pricing strategy for an enterprise.

Research methodology. Systematic approach, abstract-logical thinking, grouping, comparison, factor analysis, selective observation methods were used in the research process.

Research results. "Samarkand-apparel" LLC JV sells youth clothes. In recent years, the company's range of products has increased, providing the youth of Samarkand city and Samarkand region with the following types of clothing: men's and women's knitwear for young people, skirts, shirts, sweaters, men's and women's suits, outerwear, men's clothing. shirts, pants, suits, women's dresses, blouses, skirts, pants, etc. From 2021 to 2023 "Samarkand-apparel" LLC JV increased the volume of sales of goods. It was 31.49% in 2023, which shows the intensive nature of profit growth, the analysis of which is discussed in Table 1.

Index	2021, million soms	2022, million soms	2023, million soms	Growth rate, %
1. Gross profit	1265	1583	1796	141, 98
2. Profit from sale	1730	2335	2988	172, 72
3. Profit before tax	592	756	895	151, 18
4. Net profit	498	642	737	147, 99
5. Retained earnings	764	928	1190	155, 76

Table 1 shows that the gross profit increased (by 41.98 percent) during the study period. At the same time, the trade profit for the same period increased (72.72%), which indicates that the share of commercial and administrative expenses for the sale of goods decreased, i.e. about the intensive nature of profit growth. Net profit and profit before tax also increased (47.99% and 55.76%). Calculations showed that there was an increase in all profit indicators during the period under study.

Profit is the main result of enterprise activity, but absolute profit indicators do not always give a clear picture of the efficiency of commercial organizations, because the same amount of profit can be obtained in different economic conditions.

Profitability indicators are used to measure the performance of commercial organizations. Profitability reflects the level of profitability or profitability. Let's look at the profitability indicators in Table 2.

Table 2.

Profitability analysis of "Samarkand-apparel" LLC

Index	2021 year	2022	2023 year	Absolute change
1. Return on assets	48, 85	53, 76	61, 43	12, 58
2. Profitability of capital	51, 47	59, 56	65, 37	13, 90
3. Product profitability	18, 39	25, 58	31, 24	12, 85
4. Sales profitability	22, 45	27, 53	34, 16	11, 71

Based on the calculated data, we can say the following. During the study period, the same change of indicators is observed. Thus, the return on assets increased by 12.58%, which indicates the efficiency of using all the assets of the organization.

Return on equity represents the percentage of profit on equity, which increased by 13.90% during the study period. Sales profitability reflects the relationship between profit and turnover and shows the amount of profit obtained from the unit of product sold, which increased by 11.71%. This trend indicates the improvement of the efficiency of the main activity of the enterprise.

Consequently, the purchase price for each type of goods has increased. The growth rate of distribution costs has a downward trend. In 2023, the growth rate of product costs decreased to 1 percent. In 2023, the growth rate of sales revenue increased by 7.8% compared to 2021.

As a result, the efficiency of the main activity of the enterprise increased due to the faster growth of income compared to the growth rate of expenses. The company is stable, successful and has an increasing income every year.

Table 3.

*Dynamics of purchase prices of certain types of goods of "Samarkand-apparel" LLC IK.
 (million soums.)*

Product type	2021 year	2022	2023 year
Men's shirt	20, 7	26, 2	30, 7
Women's blouse	29, 3	34, 8	40, 3
Women's clothing	21, 8	27, 3	31, 8
Men's trousers	19, 9	25, 4	thirty
Women's pants	18, 1	23, 6	28, 1
Men's jeans	30, 6	36, 1	40, 6
Female sex	32, 7	38, 2	42, 7
Men's sports suit	35, 1	40.5	44, 9
Women's sports suit	31, 1	36.5	41, 1
Other clothes	75, 6	76, 1	85, 2
Total purchase price of goods	646.9	757, 6	847, 4

Three main directions of the new price policy for "Samarkand-apparel" LLC can be distinguished:

1. Ways to reduce the company's distribution costs.

One of the main drivers of price improvement in any business is cost reduction. The following main directions of reducing production costs at "Bofanda" LLC can be distinguished:

First, the reduction of intermediary organizations between suppliers and the store, which also leads to a decrease in transportation costs.

Secondly, it is necessary to take into account the relationship between the growth rate of labor productivity and the growth of wages.

Enterprise costs are an important element of pricing strategy. The company carefully monitors its costs, because if production costs exceed the costs of competitors for a certain type of product, then the company must increase the price of the product or agree to reduce profits while maintaining the same price. In order to operate successfully in the market conditions, it is necessary to establish the production of competitive products at the lowest cost.

2. Improvement in the field of product policy.

Choosing a market coverage strategy through differential segmentation. It is recommended to identify the following consumer groups as market segments: rich and middle-income people.

For each of these segments, the company can and should offer different products. Thus, for rich people, the enterprise can offer fashionable, expensive clothes. Clothing for middle class people should be sold at affordable prices while maintaining high quality.

Pricing in market conditions is a complex process influenced by many factors. Approaches to determining the prices of new and already produced products and services in order to choose a general direction in the formation of prices, increase sales volume, turnover, increase the level of production, increase profits and strengthen the company's position in the market. marketing. Pricing is one of the important elements of marketing, which has a direct impact on sales activities, because the level and ratio of prices of certain types of products, especially competing products, has a decisive effect on the volume of purchases made by customers. Prices are closely related to all components of marketing and company activity as a whole. Actual commercial results largely depend on pricing, and a correct or incorrect pricing policy will have a long-term impact on a company's market position. It should be noted that during the transition period, the applied measures of price regulation by the state should be consistent with the goals of anti-crisis or anti-inflation management. The means and methods of price restraint should be very simple and understandable in practice and should not be repeated, otherwise there is a risk of getting the opposite effect in the form of a hidden potential for price increases.

The price policy of the enterprise is a part of marketing, it is a system aimed at identifying and satisfying the needs and demands of the consumer. In addition to price policy, it includes closely related product, communication and distribution policies. Price policy occupies a key place in the marketing complex, because it considers the formation of the product range, studies the dynamics of demand depending on prices, and this affects the product policy, which allows the enterprise to accurately manage the need and quantity of purchases. allows. a certain type of product. The price policy consists in setting such prices for goods, depending on the market situation, taking its maximum share, achieving the planned profit and changing them in order to successfully solve all strategic and tactical tasks.

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