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RELATIONSHIP AND ASSESSMENT OF FACTORS AFFECTING THE SALE PRICE OF GOODS IN THE SUBJECTS ENGAGED IN TRADE ACTIVITY

Abstract: this article analyzes the factors affecting the selling price of goods, as well as the positive or negative impact of factors on the selling price of goods.

Key words: goods, product, cost, labor costs, raw materials and materials, costs, other costs, profit.

Introduction. Today, the practical work carried out in our country is very large. It is no secret to any of us that the main goal of these practical works is to fundamentally reform the living standards of the population, provide social protection of the population, and increase the income of the population. At the same time, it is considered one of the main practical tasks to keep the cost of the produced products within the norm. If we look at the economy of developed countries, they have introduced some restrictions on the prices of products in the consumption basket of the population. Manufacturing entities sell their products to retailers. Selling entities enter these products into their balance sheet. For these entities, these products become goods, that is, they buy them for sale, not for consumption, and add 2900 to their balance.

Analysis of literature on the topic. Nowadays, accounts and reports are becoming one of the elements that serve mainly for investors. From this point of view, economists have different views on disclosure of accounting and reporting elements. The following tariffs for goods are given in the literature.

"Goods are tangible assets of an enterprise that are purchased or produced for sale. The characteristic features of this type of asset include:

- they will have consumer value, that is, they will satisfy people's consumption needs;
- they will have value, that is, they will have a value expressed in money;

Current assets are considered, that is, during a certain cycle, their:

- reserves are updated;
- is exchanged for money and other assets;
- used as an investment tool;
- is not considered a rental object.

In accounting, goods are reflected according to their location, right of ownership, types, price and other characteristics[1]

Analysis of production stocks of general products we cannot do without relying on the science of economic analysis. Paradaev M.Q.'s book of economic analysis puts forward the following points. [2]

"When analyzing the inventory, the state of the funds deposited in the inventory, provision and it is important to determine and study indicators that reflect the efficiency of use. But for this, first of all, it is required to know how to calculate the parameters of the connection. Indicators that determine the state of inventory include:

- amount of inventory, in general and by types;
- structure of inventory;
- use of inventory, days;
- total working capital of inventories share of the amount;
- development of the rate of growth of certain types of commodity reserves

factors such as comparability to output and sales volume growth.

Research methodology. In the article, economic mathematical methods, financial analysis (additive method, difference method), logical analysis, induction and deduction methods were widely used in the process of analysis of the factors affecting the sales price of goods imported from abroad.

Analysis and results. The sales price of the goods includes the following costs: these are the costs related to the production of the products and the company's margin (profit). The sale of finished products includes the following costs.

- costs associated with sending the finished product to the buyer at actual cost, selling;
- receiving funds from the buyer for the finished goods shipped to them at the prices sold.[3]

In addition, sales prices are determined independently by economic organizations, taking into account the market prices of similar products and the full cost of manufactured products. Thus, the sales price of the organization is the sum of the following:

- total cost (production cost + sales costs);
- VAT;
- planned profit.

As a result of comparison of received income (sales revenue) and costs (actual costs related to production and sales); financial results from sales: profit or loss.

Each economic entity covers the costs of trade at its own expense. Costs related to sales are accounted for in the special account 9400-"Sales costs". This is an active, shared sharing account. The composition of sales costs is determined by regulatory documents.

Selling expenses include:

- costs of containers and packaging (boxes, barrels, etc.);
- transport costs related to the delivery of products in own or third party transport;
- loading and unloading costs (salary of workers working in this type of work, insurance premiums at a rate determined from the calculated amount of wages of workers engaged in loading and unloading products, payment of these costs by responsible persons of the organization, etc.);
- advertising costs of various types of advertising ready-made products, works, services);
- other expenses (travel expenses for employees of the organization on issues related to product sales, organization of exhibitions of finished products, etc. (Fig. 1).

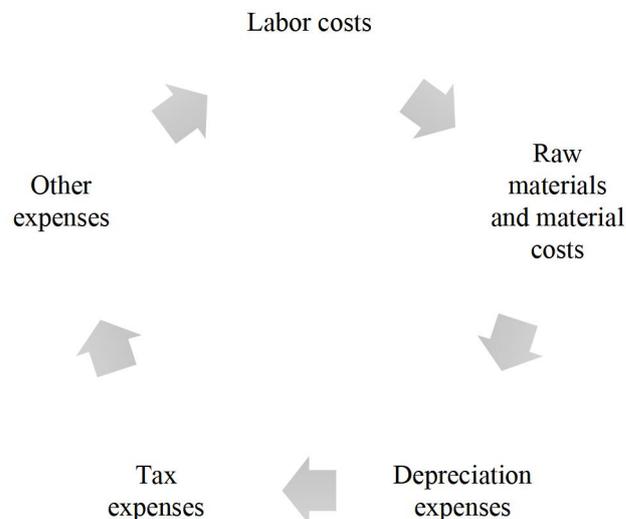


Figure 1. Cost structure

In the conditions of the market economy, the competitive environment among market participants is becoming stronger. They enter the market with the purpose of satisfying the needs of consumers and profiting from the products (work, service) produced by them. Prices in the consumer market are set to some extent by the state (only products that satisfy the primary needs of consumers) and by producers. It is impossible to sell at a higher price. The goods we consume are among them. Several factors affect the selling price of goods. In the table below, we will try to explain the analysis of the factors and, together with this, we will try to clarify the positive or negative effect of these factors on the sales price of goods (Table 1).

Table 1.

Analysis of factors affecting the selling price of 100 goods.

| № | Factors affecting the cost of goods | In the plan, mln | In fact, mln |
|----|-------------------------------------|------------------|--------------|
| 1. | Labor costs | 12.0 | 15.0 |
| 2. | Raw materials and material costs | 15 mln | 17 mln |
| 3. | Tax expenses | 2 mln | 2.5 mln |
| 4. | Depreciation expenses | 1.5 mln | 1.8 mln |
| 5. | Other expenses | 1 mln | 0.5 mln |
| 6. | Benefit | 3 mln | 3 mln |

| | | |
|-------|----------|----------|
| Total | 34.5 mln | 39.8 mln |
|-------|----------|----------|

Table 1 shows that the cost of selling goods was higher than expected. To find these costs, we find the difference between the planned costs and the actual costs. For this $S(\text{sale price in reality}) - S(\text{sale price in plan}) = (39.8 - 34.5) \text{mln} = 5.3 \text{mln}$.

This formula is explained as follows. In the reporting month, we can see that the economic entity made 5.3 million additional costs for 100 units of product. As a result, the sales price of goods increased by 5.3 million. This, in turn, is the main factor causing inconvenience to consumers. To overcome this, we will try to evaluate the positive or negative impact of each factor. First, we'll look at the cost implications. We tried to make him lie down in the picture below. 1-расмда кўрсатилган харажатлар махсулотлар таннархини ташкил етувчи объектлар ҳисобланади. 1-жадвалдан фойдаланган ҳолда ушбу омилларни товарлар сотиш баҳосига тасирини кўриб чиқами.

As a result of the increase in the first factor labor costs, the part of the sale price of the goods is found using the following formula.

$Mx = m1 - m0 = (15 - 12) = 3 \text{mln}$ with this formula, we can see that the increase in the selling price of goods by 5.3mln soums, the labor costs are 3mln

The second factor, as a result of the increase in the cost of raw materials, is the part of the sales price of the goods using the following formula.

$Hx = x1 - x0 = (17 - 15) = 2 \text{mln}$ with this formula, we can see that the increase in the selling price of goods by 5.3mln soums, labor costs are 2mln

The third factor, the part of the sales price of the goods as a result of the increase in tax costs, is found using the following formula.

$Sx = s1 - s0 = (2.5 - 2) = 0.5 \text{mln}$ with this formula, we can see that the labor costs are 0.5mln in the increase of the selling price of goods by 5.3mln soums

As a result of the increase in fourth depreciation costs, the part of the selling price of goods is found using the following formula.

$Ax = a1 - a0 = (1.8 - 1.5) = 0.3 \text{mln}$ with this formula, we can see that the amortization expenses amount to 0.3mln soums in the increase of the selling price of goods by 5.3mln soums

As a result of the increase in other costs of the fifth factor, the part of the sales price of the goods is found using the following formula

$Bx = b1 - b0 = (0.5 - 1) = -0.5 \text{mln}$ with this formula, we can see that in the reduction of the selling price of goods by 5.3mln soums, other expenses are (-0.5) mln.

Our sixth factor did not affect the selling price of goods at all. The reason is that the entities selling the goods did not increase their profit.

It can be seen that as a result of increase or decrease of each factor, the sales price of goods increases or decreases.

Conclusions and suggestions. Goods are consumer products delivered to consumers in order to satisfy the daily needs of the population. Therefore, in today's globalization conditions, adjusting the sales price of goods to the income of the population, stabilizing prices, and making the consumer markets affordable and affordable is becoming one of the main issues. The main reason for the change in the price of goods one of the reasons is the increase in expenses. Therefore, we have developed the following conclusions and proposals on these issues:

- to minimize the price of raw materials and materials;
- optimization of the calculation of input and output of raw materials and materials;
- clarification of the calculation of additional costs related to goods:

- reducing the tax burden related to commodity transactions;
- introduction of tax incentives;
- introducing the maximum price for consumer goods necessary for the primary needs of the population, etc.

List of used literature:

1. Accounting and auditing. K.B. Urazov-2004-study guide Tashkent "Teacher"-2004
2. Economic analysis. Paradaev M.Q. Israilov B. Page 170
3. Regulation No. 54 on the composition of costs of production and sale of products (works, services) and the procedure for forming financial results
4. The national accounting standard of the Republic of Uzbekistan (BHMS No. 21) "Plan of accounting accounts of financial and economic activities of economic entities and instructions for its application"