

## Evaluation of Factors Affecting the Sale Price of Goods

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### ANNOTATION

In this article, we will analyze the costs that make up the cost of goods and the factors affecting the selling price of goods, as well as the positive or negative impact of factors on the selling price of goods.

**KEYWORDS:** goods, products, cost, labor costs, raw materials and materials, costs, other costs, profit.

Today, the price reduction of goods is being carried out in our country the practicalities are much greater. 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 subjects, these products become goods, that is, they buy them for sale, not for consumption, and add 2900 to their balance.

In the accounting account, the location of the goods, the right of ownership, types, It is reflected according to its price and other characteristics " [1]

In general, when we analyze the stocks of production of goods, there is no way without relying on the science of economic analysis. Pardaev M.Q.'s book of economic analysis puts forward the following points. " Inventory when analyzing inventory the state of funds placed in reserves, provision and from them

is an indicator that reflects the efficiency of use identification and learning are important. But that's it for, first of all, the calculation of the indicators of the connection need to know how to do. Inventory status to the indicators that determine:

- 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. ” [2]

"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 surplus (profit). The sale of finished products includes the following costs.

- costs associated with sending the finished product to the buyer at the actual cost, selling it;
- receiving funds from the buyer for the finished product 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:

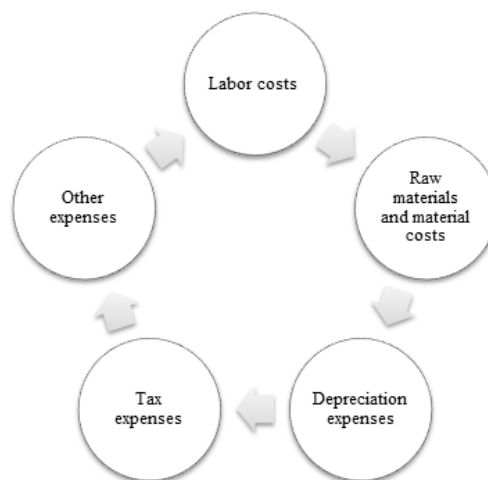
- total cost (production cost + sales costs);
- VAT;
- planned profit.

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 the market participants is intensifying. They are entering the market in order to satisfy the needs of consumers with the products (work, service) they have produced. Prices in the consumer market are set to a certain 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 at the same time we will try to clarify the positive or negative effect of these factors on the price of sales of goods (Table 1).

**Table 1. Analysis of factors affecting the selling price of 100 goods.**

No	Factors affecting the cost of goods	In the plan, mln. soum	In fact, million soum
1.	Labor costs	12.0	15.0
2.	Raw materials and material costs	5.0	7.0
3.	Tax expenses	2.0	2.5
4.	Depreciation expenses	1, 5	1.8
5.	Other expenses	1.0	0.5
6.	Benefit	3.0	3.0
	<b>Total</b>	24.5	29.8

As can be seen from the table, 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

$$S_{(\text{sale price in reality})} - S_{(\text{sale price in plan})} = (29.8 - 24.5) \text{ mln} = 5.3 \text{ mln.}$$

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.

The costs shown in the picture are the items that make up the cost of products. Consider the effect of these factors on the sale price of goods using the table.

The first factor is the part of the selling price of the goods as a result of the increase in labor costs, using the following formula.

$$M_x = m_1 - m_0 = (15 - 12) = 3 \text{ mln}$$

with this formula, we can see that the increase in the selling price of goods by 5.3mln soums, 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.

$$X_x = x_1 - x_0 = (7 - 5) = 2 \text{ mln}$$

with this formula, we can see that the increase in the selling price of goods by 5.3mln soums, the labor costs are 2 mln

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

$$S_x = s_1 - s_0 = (2.5 - 2) = 0.5 \text{ mln.}$$

With this formula, we can see that the increase in the selling price of goods by 5.3 mln soums increases labor costs by 0.5 mln.

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

$A_x = a_1 - a_0 = (1.8 - 1.5) = 0.3 \text{ mln}$ . With this formula, we can see that the amortization expenses amount to 0.3 mln soums in the increase of the selling price of goods by 5.3 mln 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

$B_x = b_1 - b_0 = (0.5 - 1) = -0.5 \text{ mln}$  with this formula, we can see that in the reduction of the selling price of goods by 5.3 mln 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 the increase or decrease of each factor results in an increase or decrease in the selling price of goods.

**Conclusions and suggestions.** Goods are consumer products delivered to consumers in order to satisfy the daily needs of the population. Thus, in today's globalization conditions, adjusting the sales price of goods to the income of the population, stabilizing prices, making the consumer markets affordable and affordable is becoming one of the main issues. One of the main reasons for the change in the price of goods is the increase in costs. 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 the goods :
- reducing the tax burden related to goods transactions;
- introduction of tax incentives;
- introducing the maximum price for consumer goods necessary for the primary needs of the population, etc.

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