законодательных органов неоднозначна и непредсказуема. Хозяйствующий субъект должен не только знать размер предстоящих налоговых обязательств, но и сделать все от него зависящее, чтобы на законных основаниях оптимизировать свои обязательные платежи в бюджеты всех уровней.

При выборе способа минимизации налогового бремени не в полной мере учитывается тот факт, что законными должны быть не только формальная сторона операции и ее документальное оформление, но и ее деловая цель, содержание и т.д. На этом основании действия налогоплательщика, которые сам он считает законными методами налогового планирования, зачастую квалифицируются налоговыми органами как уклонение от уплаты налогов. В их состав можно включить следующие: не отвечающее законодательству оформление фактических хозяйственных операций, придающее им другое юридическое содержание, переоформление соглашений и изменение их формулировок впоследствии фактического выполнения, уплата штрафов за фиктивные договора, неверное отражение хозяйственных операций в бухгалтерском (финансовом) и налоговом учете.

Зачастую значимый финансовый эффект выделяют способы налогового планирования, базирующиеся на применении пробелов в законодательстве при исчислении такого или же другого налога. Таким образом, в настоящее время на первый план выходит задача сохранения стабильности налогового механизма как фактора легализации бизнеса и увеличения массы налоговых платежей. Вносимые в законодательство о налогах и сборах отдельные изменения все в большей степени должны быть направлены на повышение ясности законодательства и на однозначность его применения налогоплательщиками [5].

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Relationship between pricing and advertising. Research on the example of the Russian company

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Abstract

The purpose of this article is to analyze the impact of advertising on pricing and, on the contrary, the use of pricing in order to advertise products.

Keywords: pricing, advertising, model, competition, consumers.

Introduction

Price, as an attribute of a product or a service, has a special position in marketing. This is the only element of the marketing mix that contributes to the accumulation of financial resources (and therefore all other). All other elements of marketing are costly. Such indicators as the demand, sales volume and enterprise development indicators directly depend on advertising policy of the company.

1. Interrelation of pricing and advertising

The management of large enterprises and small firms is well aware that advertising is the engine of commerce, but that's just not everyone suspects that the price of the offered service or product is one of the main components of this very advertising, and its price will be one of the decisive factors at the time of the decision of the buyer, Whether we like it or not. Therefore, the question of pricing should be approached very responsibly and its essence is not just in the lowest price on the market.

The process of pricing consists of a number of stages:

- 1) identification of environmental factors affecting the price level;
- 2) setting pricing objectives;
- 3) choice of the pricing method;
- 4) formation of the company's pricing strategy;
- 5) development of pricing tactics;
- 6) establishment of the initial price for the goods;
- 7) market adjustment of the price of the goods;
- 8) price insurance against adverse external influences.

There are a lot of pricing methods, but most of them are designed primarily to determine the base price, which should still be adjusted by discounts, special events and temporary fluctuations in market prices. The base price simply gives the company the confidence that it is bringing its product to the market in the right price range. Moreover, the appropriate pricing technique will help to quickly recalculate prices depending on the demand, competition and short-term goals of the company.

Pic. 1. Environmental factors affecting the process of pricing in the enterprise.

From the figure above, it can be seen that consumers are one the most important factors in pricing. In this regard, advertising, as a means of influencing consumers, has enormous importance.

2. The influence of advertising on growth and price reduction.

Since the organization launches an advertising campaign, there is a chain reaction of economic events. Advertising is seen as a fuse, causing a chain reaction to:

1. Goods and media
2. Company
3. Conditions of Competition

4. Consumers
5. The general business environment

Pic. 2 The effect of advertising on consumer demand

There is an opinion that advertising costs are included in the cost of products (goods and services) and, thereby, increase the price. However, in any case, the cost of promoting products to the consumer can not but be included in the cost. Advertising, however, can talk about cheaper goods. Advertising advertisements are often advertised at discounted prices. There is also such a method as deliberate price increase with the aim of transferring products to the prestigious category. For example: most buyers of sunglasses willingly pay an average of 100 euros for points Prada, Gucci and other famous brands, because they believe that their product provides better protection against ultraviolet rays. In fact, studies have shown that there are no significant differences in protection from ultraviolet between expensive glasses and models worth just over 3 euros.

Even if there is no mention of prices in advertising, it has a big impact on consumer prices, changing the relationship between producers and retailers. Successful advertising of the product attracts the attention of consumers and, accordingly, generates additional demand for this product, this leads to the fact that traders seeking to maximize profits are forced to purchase this product to meet the growing demand, otherwise consumers will go to competitors selling advertised brands of goods. As a result of the relatively elastic demand for these products caused by competition among retailers, the latter maximize profits by introducing relatively small mark-ups. We note that this trend is intensified by two other phenomena:

- 1) traders believe that consumers involved in the sale of well-known brands will buy goods with a higher trade mark-up;
- 2) an increase in the total sales of products advertised on a national scale, which leads to an increase in the specific profit for a given trade mark-up per unit of retail space.

Another question is whether consumer prices are falling as a result of advertising prices or, in other words, whether low retail trade mark-ups for advertised goods are shifted to a lower

price level for consumers. If goods have relatively high wholesale prices, in particular because of advertising costs, even low retail margins will not result in a lower price for consumers. However, if the product has entered the maturity phase, when the advertised product is in competition with other products, a combination of strong competition from retailers for well-known brands with strong competition between producers for constant sales channels can lead to a decrease in consumer prices.

3. Advertising policy of the educational center BIG BEN and its impact on pricing.

BIG BEN has been operating on the Moscow educational services market since 2002. The main activity of the company is teaching foreign languages (English, French, German, Spanish, Italian) for both adults and children.

Among the most famous competitors of the company are Divelang, Intensive, VKS-Globus, etc. The presence of competition in the sphere leads to price leveling at a certain point corresponding to the equilibrium point of costs and demand.

The advertising channels, most actively used by educational center, are:

- Transfer of positive information about the company from one client to another. Regularly conducted interview of listeners about sources of information about the company showed that word of mouth attracted to the company about 25% of customers.
- The site of the company and advertising on the Internet. According to the results of the survey, 22% of BIG BEN customers used the Internet as a source of information in the first half of this year.
- Dissemination of information through leaflets in educational institutions (schools, universities). This advertising channel attracted 20% clients.
- Carrying out of special advertising actions: competitions, quizzes, price cuts - 14%.
- Information in advertising publications, such as newspapers of free ads - 11%.
- Information on the radio - 8%.

Effectiveness of advertising was inversely proportional to the cost of the channel. So, the most expensive is advertising on radio channels, followed by printed publications. As for the information "from the client to the client", it hardly should be attributed to the free one, because in order for such an advertisement to work effectively the firm took years of hard work, the selection is indeed. Qualified staff of teachers, acquisition of modern means of conducting classes, creating comfortable conditions, etc.

Traditionally, the company positions itself as reliable, in the sense, indeed, a good language training. In this regard, setting prices by 15-20% higher than the average for the city is a technique whose goal is not so much to receive additional profit, but as a means of forming the brand of the company, its image as not cheap, but highly professional, guaranteeing the quality of its services.

Advertising policy of the company provides for two areas:

1. Constant use of reminding advertising. Here the main channels are the Internet, print, leaflets, including leaflets and brochures distributed to course visitors.
2. Carrying out massive advertising campaigns with the connection of electronic media, expanding contacts with educational institution, organizing personal contacts with the corporation to attract corporate users and, finally, carrying out advertising price reductions.

Thus, the advertising policy of BIG BEN is aimed at forming the company's brand, the image of the compliance of the requested high price with the high quality of educational services. In the company under consideration, unified strategic development goals are realized in which both advertising and pricing are viewed as tools for implementing the long-term strategy developed.

Conclusion

Pricing issues are key to the activities of most commercial organizations. These issues are inextricably linked with the overall concept of the company's marketing policy and its development strategy. Advertising is a way to justify the price, promote information about both products and prices. Although advertising, like any tool for selling products, increases the cost of production itself, it should be taken as a necessary means to implement marketing strategies.

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