

METHODICAL FEATURES OF PRICES FORMATION FOR PAID SERVICES OF HIGHER EDUCATIONAL INSTITUTIONS

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The process of pricing educational services is significantly different not only from the formation of prices for goods, but also from the calculation of prices (tariffs) for other services. A rational approach to the formation of prices for paid services of the university should take into account the features and variety of educational and other services presented on the market. The price becomes the key criterion for making a decision on obtaining an educational service.

Institutions should use a combination of different pricing methods: cost, value, and competitor-oriented. In this case, the base price is formed using cost methods, and further its correction and optimization will be carried out on the basis of market methods.

In the formation of the value of paid educational services, in our opinion, clear methodological imperatives should be taken into account. Among them it is necessary to select the following: 1) the cost of paid educational services provided by state and municipal universities, is set at the level of cost, and private – with the inclusion of profits; 2) the calculation unit is the cost of receiving the paid educational service by one individual for the entire period of its pro-

vision in full; 3) prices for educational services in high inflationary conditions require periodic correction; 4) taking into account the competitive nature of paid educational services, the price for them should be set with an orientation towards the attractiveness and price elasticity of demand; 5) it is expedient to use the system of discounts and surcharges to the price of educational services; 6) calculating the amount of tuition fee should take into account the level of income of the population in the region.

The proposed algorithms for calculating the cost of paid educational services suggest that it is expedient to calculate it based on items of expenses that directly correlate with the regulated elements of expenditure. According to this method, it is proposed to take into account the costs in the following sequence: direct labour costs with accrual, other direct costs, distributed indirect costs, distributed administrative costs, and capital expenditures up to 10% within the value of paid educational services.

Improved methodological approaches allow us to make rational price decisions that improve the financial provision of universities.