

## **Pricing and Financial Management Structure and Implementation**

### **General Objectives:**

Pricing is not just a process of accumulating costs and adding a profit margin.

In times of economic instability, promoting segmented price changes at strategic moments can be the key for the company to achieve the results it needs.

This course will train trainees in Cost Analysis and Sales Price Formation with a management and objective view of the profitability analysis of products and services, supporting strategic decision-making for business competitiveness.

It is necessary to perceive the market in which one is inserted, the behavior of the competition, the value perceived by the potential consumer and, most importantly, to understand how the business must position itself in the face of these factors.

Applying market analysis tools and statistical analysis to identify opportunities and establish the ideal price to achieve the best possible performance, according to the strategy established for the business.

### **Specific Objectives:**

At the end of the course trainees will be able to:

- To carry out a critical analysis of the variables that imply pricing decisions, costs and results;
- Understand the dynamics of the pricing process;
- Structure alternative business strategies.

### **Recipients**

This course is aimed at all professionals such as middle or senior managers of companies or organizations, who wish to acquire knowledge in price management techniques.

### **Duration:**

21 Hours

## **Content Program**

### **Module I - The Variables that form the Selling Price**

- Selling Price Concept;
- Cost of Goods Sold;
- Variable expenses that affect the selling price;
- Contribution Margin Index.

### **Module II - Transfers between responsibility centers and transfer pricing**

- Transfer pricing and performance evaluation;
- Cost-based assignment pricing methods;
- Elimination of actual costs as transfer prices;
- Market-based assignment pricing methods;
- The combined cost and market approach.

### **Module III - The Interrelationships of the Pricer with the Business Function**

- Cost Accounting;
- Tax Accounting;
- Marketing and Sales;
- Practical exercises.

### **Module IV - The Sources and Applications of Funds**

- Current Assets / Current Liabilities;
- Working Capital;
- Working Capital Requirements;
- Net Cash;
- Financing.

### **Module V - Using Cash Control Tools**

- The use of accounting statements;

- The balance age charts;
- The "cash position" table;
- Cash flow forecasts - the financial statement;
- The annual budget and variance analysis.

## **Module VI - Study visit**