



Faculty of Economics, University of Niš, 16 October 2015

International Scientific Conference

**CHALLENGES IN BUSINESS AND ECONOMICS:  
GROWTH, COMPETITIVENESS AND INNOVATIONS**

---

## **IMPORTANCE OF PRICING OF EXPERT SERVICES FOR THE CUSTOMS PURPOSES**

**Elena Andreeva\***

**Abstract:** *The article describes the market of expert services and the problem of expert services pricing in the sphere of Customs business. The characteristic of the indications influencing the price of experts' services and their importance is provided. It is offered to use the method of the correlation analysis reflecting the relations of the variable values ordered by the increase of their value when pricing the experts' services. The author comes to the conclusion about the necessity of all economically reasonable costs for carrying out examination compensation.*

**Keywords:** *experts' services, market, pricing, price, expert activity, customs business.*

### **1. Introduction**

The Expansion of an assortment line of goods in the foreign trade turnover, the increase in need for special knowledge application during the customs control and growth of the number of motivated refusals in carrying out customs examination by the officials of expert and forensic divisions of the Federal Customs service bodies caused an entry of customs authorities into the market of expert services.

In modern conditions the expert and forensic customs divisions for the objective reasons can't provide the total experts' services to the customs authorities. It is caused by the objective reasons which are the lack of the necessary equipment, techniques and the necessary amount of experts in the market.

### **2. Experts' Services Definition**

In customs technologies the concept of the expert who can be attracted for identification and the solution of the issues of customs control is entered in force. The customs expert is an official of the customs body authorized for carrying out customs

---

\* Russian Customs Academy, Russia; ✉ ei\_eiandreeva@mail.ru  
UDC 366.1

examination. Unlike the expert, the specialist doesn't carry out an independent procedural action but only promotes these executions by the customs authorities' officials.

The involvement of the person as the expert is carried out on a contractual basis. Thus the expenses which arose at the customs authorities in connection with the expert involvement are paid at the expense of the budget of the member - states of the Customs Union. If during the customs control the violations of the customs legislation are revealed the expenses are paid by the person concerning whom the customs control is carried out.

An expert service for the customs purposes on one hand is the scientific research which is carried out according to the established techniques for the specific objectives solution. On the other hand these services are the commodity possessing a certain set of properties which distinguishes one commodity from the other. In this case it has specific and consumer properties.

Acquisition of these commodities (expert services) by the customs authorities is carried out at the expense of the budgetary funds, and it is obvious that identification of the major pricing factors of the experts' services is a very important issue for the customs authorities.

### **2.1. The Problems of the Experts' Services Cost Indexes**

It is important to note that now the system of cost indexes of an expert's activity isn't ordered. The issue of the expert's services pricing of is assigned to the producers, experts and the expert companies.

As a result of the poor investigation of the expert's service pricing mechanism in the market of the experts' services there is a mass of the price policy distortion causes. As a result all the participants of the market suffer. These are the producers of expert services, their consumers and the economy of the country in general.

### **2.2. The Legal Aspect of the Experts' Services Cost Indexes Problem**

The legal aspect of this problem is that the system of standard and legal acts existing in this sphere [2] considerably lags behind the real requirements of the economy.

According to the research of such modern scientists as Krasovsky [4] and Nesterov [5], the size of the service price of the experts' service is influenced by many factors. These factors are:

- Time and expenses spent for the performance of an expert's service, its complexity (labor input) and its novelty. The fact that the performer isn't engaged in other research is taken into account;
- The average statistical prices of an expert's service which are usually paid in the exact territory for similar services;
- Experience, reputation and tool opportunities of an expert for a certain type of service rendering;
- Terms of agreement about the service rendering and its form.

### **2.3. The Price of the Experts' Services in Practical Life**

In practice the price of the experts' services is defined by the proceeding from the general principles of pricing where various methods of determination of the acquired service price are applied [3]. These general principles are: time expenditure; expenses; standards applied; orientation to the competitors' prices, world prices; the method based on the intuition use and experts' experience etc. It is connected with that fact that the experts' services are very various by the character, labor costs, methods and the ways of their carrying out.

### **3. Special Characteristics of the Experts' Services**

However at all of the variety of the experts' services there are a number of characteristics distinguishing them from the other goods. It is very important for experts' services pricing determination.

They are characterized by the peculiar features reflecting technical and economic features of this branch of non-material production. It is possible to refer to them the following:

- Big specific weight of an intellectual component of the experts' work and the complexity of its rationing;
- Wide range of services;
- The absence of obligatory budget norms system;
- -The absence of fixed budget prices and quotations on general types of works and individual types of works;
- Individual nature of services;

It is possible to refer to the experts' services major pricing factors (on the descending):

- Complexity of examination and its novelty;
- Originality and urgency of their carrying out;
- Inevitability (obligation) of their carrying out;
- Responsibility degree for the research results;
- Solvency of the customer;
- The extent of the expert's opinion support in the instances such as government bodies, executive bodies, courts etc. [1].

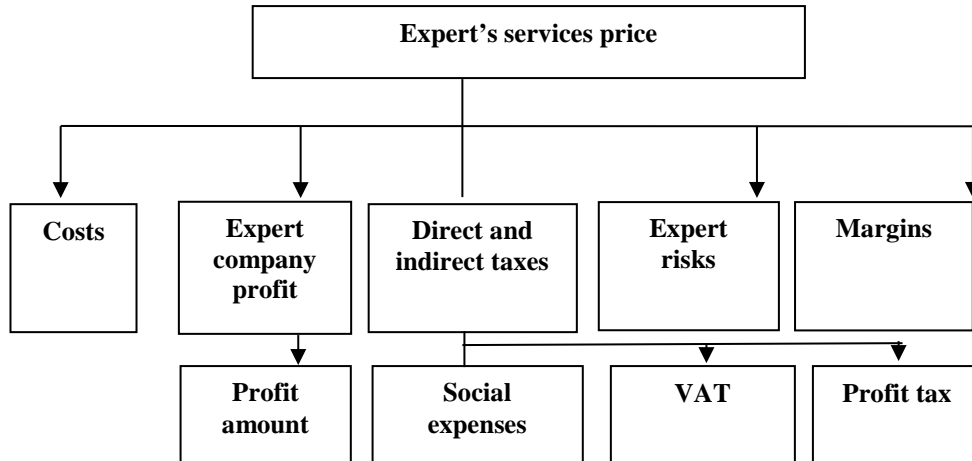
It is obvious that using any of pricing methods in the expert's services prices there should be certain compensation of all economically reasonable costs for the examinations executions and also the target profit should be provided.

By production of these examinations there the following expense which are the part of general expenses:

- Labor costs of the expert;
- Services of the third-party organizations;
- Fuel and energy used for the technological purposes;

- Raw materials and other materials;
- Assignments on social needs;
- Depreciation of fixed assets;
- Business and other expenses (Fig. 1).

**Fig. 1. Composition and structure of the experts' services price**



Depending on the type of examination the share of this or that element in the total amount of expenses will be unequal. For example, in examinations where the basis is intellectual work of their producer the main expenses will be the expert's salary. But when there is a lack of equipment, techniques and experts, the main expenses will be the services of the third-party organizations costs, etc.

The definition of the considered signs quantity influencing the price of the experts' service and their importance is one of the main tasks.

Taking into account the modern level of computer software development, the correlation establishment between all the characteristics by the means of mathematical apparatus is achievable [6].

#### 4. Conclusion

Summarizing all stated above it should be noted that the offered approach to the experts' services in the sphere of customs examination price determination by the method of the rang correlation of all the characteristics participating in the process of pricing wasn't considered by the researchers dealing with issues of customs examination, expert services and expert activity earlier.

However these matters are closely connected with the issues of material production, consumer goods pricing [7] and it is an integral and exclusively important component of all national economies.

### **Importance of Pricing of Expert Services for the Customs Purposes**

---

Therefore the considered vector of researches in the field of the experts' services pricing executed for the bodies of the state control, including the customs purposes, needs the further development as it didn't get a sufficient scientific judgment and practical application yet.

### **References**

1. Andreeva Elena, Grigorii Zenin, 2014, *Examination and classification of goods in the customs purposes: manual*. Saint-Petersburg, "Intermedia".
2. Eurasian Economic Union. Harmonized Commodity Description and Coding System and Foreign Economic Activity Commodity Nomenclature (FEACN) of the Euro Asian Economic Union.
3. The Treaty on the Eurasian Economic Union (Signed in the city of Astana 05.29.2014).
4. Krasovsky Pavel, 2007, *Theoretical bases of formation and functioning of the market of expert services*, Moskva.
5. Nesterov Alexander, 2009, *Theoretical bases of formation and functioning of the market of expert services*, M:IDES of HSE.
6. Customs Code of the Customs Union (Annex to the Agreement on the Customs Code of the Customs Union, it was decided the EurAsEC Interstate Council at the level of Heads of State of 27.11.2009 № 17).
7. Federal Law № 311-FZ of 27.11.2010 "On Customs Regulation in the Russian Federation."