

## Chapter 12: Pricing Decisions and Cost Cost Management

### Terms to Know and Use

<p><b>Cost-based pricing</b>                  (cost-plus method)</p>	<p>Qualitative, competitive, and market influences govern through their effects on consumer cost supply, consumer's and competitors' profit margins, and cost-effectiveness.</p>
<p><b>Market-oriented pricing</b>                  (market-driven pricing)</p>	<p>Market-based pricing decisions are based on the demand curve (i.e., consumers' price expectations) and on a market-oriented strategy. It incorporates opportunity cost, subjective demand, and competition.</p>
<p><b>Value-based pricing</b>                  (value-based pricing)</p>	<p>Consumers' perception of value, perceived price, and perceived value are the primary drivers of value-based pricing. It incorporates subjective demand, perceived value, and competition.</p>
<p><b>Target-cost pricing</b>                  (target-cost pricing)</p>	<p>Value-based pricing is a market-oriented pricing strategy. Target-cost pricing is a market-oriented pricing strategy. It incorporates subjective demand, perceived value, and competition. Target-cost pricing is a market-oriented pricing strategy. It incorporates subjective demand, perceived value, and competition. Target-cost pricing is a market-oriented pricing strategy. It incorporates subjective demand, perceived value, and competition.</p>

## Chapter 12: Pricing Decisions and Cost Cost Management

# Chapter 12 Pricing Decisions Cost Management Solutions

**DJ Losen**



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