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**Abstract**

The research work treats the impact of pricing on the profitability of organisations, a study of SMEs in Nigeria. The methodology adopted was the survey and empirical approach, with the administration of questionnaire to some SMEs in Nigeria, the financial report of a major sample company was also evaluated to measure the significant impact of pricing on profitability. The Pearson Correlation Coefficient statistical tool, the student t-test as well as the accounting financial ratios were used to measure the impact of change in price on the the profitability of the sampled company. The work found that there is a relationship between effectivepricing and profitability and that any significant change in the price of a product will have its own effect on the turnover as well as the profit of the organisation. Recommendations were made for the close monitoring of SMEs and that SMEs should employ the service of price experts when making pricing decisions.

Keywords: Product, SME, Price, Financial, Profitability.