Erik Wintzer

Transfer pricing for multinational enterprises: An integrated approach

Diploma Thesis



## Transfer Pricing For Multinational Enterprises An Integrated Approach

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**Summary:** Free transfer pricing for multinational enterprises an integrated approach pdf download - diploma thesis from the year 2003 in the subject business economics - accounting and taxes grade 2 0 b university of applied sciences in schmalkalden economics course cost pricing und controlling 121 entries in the bibliography language english comment enterprises must overcome many obstacles in introducing transfer pricing mechanisms this paper analyzes the use of transfer pricing as a device for management accounting strategy implementation and dealing with external constraints in divisionalized vertically integrated multinational enterprises abstract globalization of business has replaced the concept of national exchanges with global transactions consequently the changes due to globalization play a big role in the strategy of multinational enterprises the volume of intrafirm trade is huge and expanding rapidly as multinationals globalize their investment and trade today a considerable proportion of world trade takes place within multinational enterprises this indicates the importance of transfer pricing conspicuously the intention of this book is to describe the challenge of transfer pricing holistically and to exhibit some options for multinational enterprises determining their transfer prices while management accounting as well as strategic aspects of transfer prices are also relevant for enterprises which are not multinational external aspects specifically tax accounting are typically only crucial for multinationals this book is an attempt to integrate all aspects of transfer pricing targeting practitioners as well as economists

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