



Flexible Management of Transfer Prices and Multiple Valuation Approach Based upon SAP ERP within the Context of International Controlling

By Cenk Yildirim

GRIN Verlag Dez 2015, 2015. Taschenbuch. Book Condition: Neu. 211x146x8 mm. Neuware - Master's Thesis from the year 2014 in the subject Business economics - Controlling, grade: 1,7, University of Applied Sciences Fulda, course: Master of International Management, language: English, abstract: According to the estimations of the World Trade Organization, sixty percent of the whole world trade is being concluded within the multinational enterprises. This can be put down to the fact that globalization has had led the enterprises separate business processes into divisions and the concept of 'profit center' has gained currency in this regard. As a result of 'vertical integration' between these profit centers, there is an enormous volume of exchanged goods within multinationals. This development in the practice gave rise to debates on an already existing issue, 'Transfer Pricing', however, from another dimension. The inter-company transfer of goods has gone beyond the domestic boundaries, and become an important issue in the international context. International Transfer Pricing can be assumed as an opportunity as well as a confounding factor from the perspective of multinational enterprises. On the one side, it is possible to move profits between individual divisions and create tax advantages depending on the corporate tax rates...



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