

Transfer pricing sebagai parameter ukur korporasi

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Abstrak

It is a popular view that transfer price has direct impact for performance of the company, but (may be) not for the corporation. Transfer price normally based on market price, percentage of market price, at cost, cost plus mark-up, arbitration, and negotiation, is occasionally to become a magic parameter for starting a corporation. Hie several objectives of transfer price strategy are: performance evaluation of subsidiary / strategic business unit (SBU); management motivation; price control; market control; increase competitiveness of subsidiary / strategic business unit (SBU); overcome the currency fluctuation; 'prestige' of association; increase profit of joint venture; reduce monetary risk; manage the cash of subsidiary / SBU; and improve relationship with local government. In this paper we argue that, in certain condition, transfer price has no impact for profitability of the corporation. Transfer price is a part of corporate strategy, not business strategy, npt functional strategy. Never think to improve the company with only change the transfer price. That's not a significant effect. The important thing are how to become more efficient with reducing or maintaining the organization cost and how to increase the revenue from outside of the corporation