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Nota di contenuto	Cost and management accounting -- Functions and types of transfer prices -- Market-based transfer prices -- Cost-based transfer prices -- Negotiated transfer prices -- Transfer prices and behavioural control -- Summary.
Sommario/riassunto	Transfer prices are of dominant importance in company practice and a decentralised organisation, e.g. a profit centre-organisation, is most-widely used. This textbook takes an innovative controversial approach by looking at functions of transfer prices and how different types of transfer prices can fulfil them. Suggestions common in other textbooks will be picked up and it will be shown why they do not contribute to solve the problems companies face. With support of numerous examples and exercises a conceptual understanding of this most relevant management topic will be developed. Transfer prices are an issue in most advanced courses on Management Accounting and/or Management Control and their analysis receives increasing attention. They are covered in one chapter in almost all management accounting textbooks. This often leads to serious oversimplifications and

reductions of contents. This books aims at filling this gap and to provide a concise and controversial view on the topic.
