Record Nr. UNINA9910452727903321 Autore Turner Geoff Titolo Transfer pricing in international business [[electronic resource]]: a management tool for adding value / / Geoff Turner Pubbl/distr/stampa [New York, N.Y.] (222 East 46th Street, New York, NY 10017), : Business Expert Press, 2013 **ISBN** 1-299-35599-4 1-60649-349-3 Edizione [1st ed.] Descrizione fisica 1 online resource (116 pages) Collana International business collection, , 1948-2760 Disciplina 658.816 Transfer pricing Soggetti Electronic books. Lingua di pubblicazione Inglese **Formato** Materiale a stampa Livello bibliografico Monografia Part of: 2013 digital library. Note generali Nota di bibliografia Includes bibliographical references (p. 93-94) and index. Nota di contenuto Preface -- Acknowledgments -- The international organization -- The theory of transfer pricing -- External influences on transfer pricing --Changes in the business model -- A transfer pricing model for the changing times -- A practical example -- Epilogue -- Notes --References -- Index. Sommario/riassunto Trade is understood to have taken place throughout much of recorded history. From those early beginnings, and through all the stumbling blocks, mistakes, and moments of inspiration over the centuries, the development of trade has contributed to the modern, globalized world in which we live. The increasing economic, social, and political importance of trade spawned a phenomenon called the multinational organization. These organizations are capable of exercising extreme power not only in individual countries but globally for they are a source of revenue, employment, and economic activity. However, these organizations have a national home where profits will ultimately have to come, and in their effort to maximize the amount repatriated, they often engage in internal-pricing practices, known more commonly as

transfer pricing, which enrage either their host or home countries, provoking them to monitor and capriciously modify transfer prices as a

way of protecting their national income.