

**Cost Accounting: A Managerial Emphasis**

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**CHAPTER 22**  
**MANAGEMENT CONTROL SYSTEMS, TRANSFER PRICING,**  
**AND MULTINATIONAL CONSIDERATIONS**

**22-1** True. Delegation of responsibilities and competences result is giving away decision power to lower management levels. This is often experienced as a (metal) problem by top management.

**22-2** To be effective, management control systems should be (1) closely aligned to an organization's strategies and goals, (2) designed to support the organizational responsibilities of individual managers, and (3) able to motivate managers and employees to put in effort to attain selected goals desired by top management.

**22-3** Motivation combines goal congruence and effort. Motivation is the desire to attain a selected goal specified by top management (the goal-congruence aspect) combined with the resulting pursuit of that goal (the effort aspect).

**22-4** True. When the internal transfer takes place, a transfer price must be set. Depending on the negotiation power of the division managers, the transfer price is set in favor of the selling division (transfer price is high) or in favor of the buying division (transfer price is low). This has consequences for the division of profit between the selling and buying division, but not for the profit of the company as a whole.  
When the transfer will not take place, an external party will be involved. This can affect the company profit, because external suppliers and/or external buyers change the costs and revenues of the company as a whole

**22-5** No. Organizations typically compare the benefits and costs of decentralization on a function-by-function basis. For example, companies with highly decentralized operating divisions frequently have centralized income tax strategies.

**22-6** No. A transfer price is the price one subunit of an organization charges for a product or service supplied to another subunit of the same organization. The two segments can be cost centers, profit centers, or investment centers. For example, the allocation of service department costs to production departments that are set up as either cost centers or investment centers is an example of transfer pricing.

**22-7** True. The general transfer price rule is setting the transfer price at a level that is beneficial the company as a whole

22-1

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