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ESSENCE, CRITERIA AND CONDITIONS FOR CHOOSING TRANSFER PRICING METHODS

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ABSTRACT

In the context of increasing requirements for transparency of reporting on corporate taxation, today the issue of choosing reasonable transfer pricing methods and their correct application by companies or enterprises when calculating the amount of taxes required to be paid, as well as correct reflection in reporting and timely submission of such reports to regulatory authorities, is especially relevant.

The article considers the essence of transfer pricing methods available in domestic and foreign practice, and identifies the criteria for applying each of them, their strengths and weaknesses.

In the work, to fulfil the tasks, the methods of comparative analysis were used, with the help of which the methods of transfer pricing were compared. On the basis of the method of scientific abstraction and the systematic approach, the main steps in the implementation of each method were formed.

The study is also devoted to determining the conditions for the application of transfer pricing methods by enterprises for the correct calculation of amounts before taxation, the amount of tax required to be paid, and the correctness of reflection in reporting.

It has been established that the main method is the method of comparative uncontrolled price. The other four methods (resale price method, cost-plus method, net profit method, and distributed profit method) are alternatives. Taking into account the advantages and disadvantages of each transfer pricing method will help an enterprise that is part of an international group of firms to choose the most optimal approach for analyzing prices and profitability indicators in a controlled transaction.

Keywords: transfer pricing, reference operation, Arm's Length Principle, controlled transactions, foreign economic activity, transfer pricing methods, management accounting, enterprise management

JEL Classification: D40, G13, H25, L11

INTRODUCTION

Entrance Globalization processes, characteristic of modern international markets, contribute to the development of transnational companies. The development of tactics and strategies for their management requires the use of transfer pricing mechanisms. For Ukraine, transfer pricing is a relatively new concept and has become relevant only in recent years. However, due to large-scale globalization and the growth in the number of international companies, interest in this topic is constantly growing. "The economic growth of the country and, in particular, the creation of a favourable competitive environment, the development of national production, the level of transaction costs and the turnover of productive capital depend on the efficiency of transfer pricing and the establishment of an adequate price level" (Korin, 2022). That is why the issues of the development of transfer pricing in Ukraine, clarification of the essence of methods of its implementation and substantiation of the criteria for their selection require further research.

LITERATURE REVIEW

Scientists mostly pay attention to the problems of pricing in management accounting and finance, for example, this issue was dealt with by O. Avramenko (Avramenko, (2017), A. Alekseeva (Aleksieieva, Ihnatenko, (2014), J. Barker, K. Asare, S. Brickman (Barker, Asare, Brickman, 2006). Other scientists, in particular M. Kulynych (Kulynych, 2016), I. Lunina, O. Bilousova, N. Frolova (Lunina, Bilousova, Frolova, 2020), M. Makarenko and T. Savchenko, (Makarenko, Savchenko, 2006)), studying the issues of taxation of foreign economic activity, substantiated the importance of applying the practice of transfer pricing and unification of reporting. However, scientists are mainly focused on studying international experience in the regulation of transfer pricing. The authors O. Desiatniuk, O. Cherevko (Desiatniuk, Cherevko, 2015), O. Onyshchenko, O. Khomenko (Onyshchenko et al., 2018) paid attention to the problems of transfer pricing formation at the micro level in the conditions of the domestic and world economy.

Issues of risk assessment in the field of transfer pricing were dealt with by O. Andrus (Andrus, 2018) and K. Cravens (Cravens, 1997). It was these scientists who created a detailed map of risks and proposed ways to minimize them. Tax aspects of foreign economic activity of enterprises were dealt with by A. Alekseeva, T. Ihnatenko (Aleksieieva, Ihnatenko, 2014), and O. Chukurna (Chukurna, 2015). Their works analyze in detail the external and internal factors that influence the choice of transfer pricing methods for enterprises engaged in foreign economic activity.

Kuznyetsova et al. (2024) and Kulish et al. (2024) study the specifics of transfer pricing of enterprises that carry out foreign economic activity. The researchers pay special attention to the risks that arise in the process of such activities and how these risks affect the level of transfer prices and taxation of enterprises.

Despite the sufficient number of publications by scientists, the issues of clarifying the essence of transfer pricing and its impact on the taxation of enterprises continue to be relevant and require in-depth study.

AIMS AND OBJECTIVES

The article is aimed at clarifying the essence of transfer pricing methods and substantiating the criteria for their selection in each specific case, taking into account the advantages and disadvantages.

METHODS

When conducting this study, the method of comparative analysis was used, with the help of which transfer pricing methods are compared. On the basis of the method of scientific abstraction and the systematic approach, the main steps of each method were formed.

RESULTS

At the international level, current changes in OECD (Organization for Economic Co-operation and Development) directives and rules lead to a strengthening of the regulatory framework, in particular, taking into account the development of the BEPS (Base Erosion and Profit Shifting) action plan, an abbreviation that literally translates as "Base Erosion and Profit Shifting" (BDO Ukraine, 2022). This is a joint project of the G20 and OECD countries to combat aggressive tax planning, which is aimed at shifting profits by international companies to low-tax jurisdictions (offshores) in order to reduce income tax payments.

The main objective of the 15-point action BEPS package is to ensure that the profits generated by companies are taxed in the countries where the value was actually created.

"Ukraine has committed to the implementation of the minimum BEPS standard (4 steps out of 15). At the same time, the Law of Ukraine No. 466 was adopted and entered into force on May 23, 2021, which lays down the legislative norms for the implementation of 9 steps of the BEPS plan" (BDO Ukraine, 2022). Transfer pricing (TP) methods are aimed at transferring the taxpayer's income if prices in controlled transactions do not comply with the arm's length principle.

The essence of the Arm's Length Principle (ALP) is that according to it, the conditions of a controlled operation must correspond to a reference operation, which is called an "arm's length operation". It is considered to be a comparable business transaction, which:

- uncontrolled;

- is carried out between unrelated (independent) parties who are in equal conditions.

A controlled operation is compared with such a reference operation. This key principle is the basis of transfer pricing methods.

The list of transfer pricing methods, their essence and the most general rules for the application of transfer pricing methods can be found in para. 39.3 of the Tax Code of Ukraine. There are also related regulatory documents:

1. Procedure for calculating the price range (profitability) and median of such a range for transfer pricing purposes, Resolution of the Cabinet of Ministers of Ukraine dated 04.06.2015, No 381 (Ministry of Finance of Ukraine, 2017).
2. Procedure for determining the weighted average value of the profitability indicator for a comparable legal entity for transfer pricing purposes, Resolution of the Cabinet of Ministers of Ukraine dated 29.03.2017, No 191.

However, it is obvious that this is not enough in practice, since it would be desirable for the taxpayer to have a detailed description of these methods and situations that are suitable for them, as well as examples of their application. Given the fact that the arm's length principle came from Ukraine's international agreements, it is more logical to turn to the explanations of international organizations – the UN and the OECD. The following materials can come to the rescue:

1. OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations, January 2022. In the documents of the State Tax Service and the Ministry of Finance of Ukraine, they are called the OECD Guidelines.
2. Practical Manual on Transfer Pricing for Developing Countries, 2017. It does not contradict the OECD Guidelines and has many references to them.

In 2025, the same 5 methods for determining prices when checking the compliance of the terms of controlled transactions with the arm's length principle remain (Figure 1).

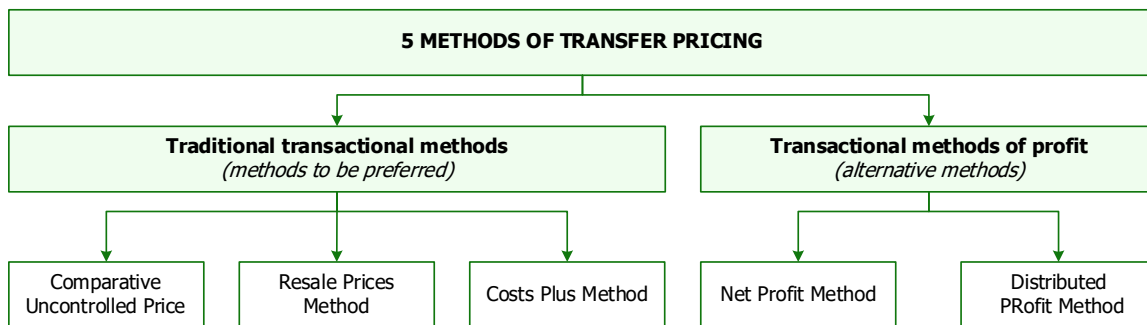


Figure 1. Transfer pricing methods.

The purpose of all methods is to calculate and justify a price that follows the arm's length principle. When choosing transfer pricing methods (TP), one should be guided by (subpara. 39.3.2.1 of the TCU):

- the nature of the controlled transaction (assets used, functional content of the transaction, existing risks for each of the parties to the transaction);
- availability of complete and reliable information that is necessary for the application of a specific method;
- the comparability of controlled and uncontrolled (reference) operations. Is it really possible to compare such operations with each other;
- belonging of the controlled transaction to special types, in particular raw materials.

For them, the method of comparative uncontrolled price is applied (para. 1 of subpara. 39.3.3.4 of the TCU). Let's consider the above methods in more detail.

Method No. 1 by priority is the method of comparative uncontrolled price. The other four methods are alternatives. The use of any other method instead of it must comply with the conditions of its application. If we consider all 5 methods together, then there is the following priority: traditional transaction methods, that is, the first three, have an advantage. For-profit methods (the last two) are alternative methods to the first 3, which are used only when traditional transactional methods (comparative uncontrolled price, resale price, "costs plus") are inexpedient or impossible to apply. The use of any method should be justified by carefully studying the norms of the Tax Code of Ukraine, and the OECD Guidelines. Although the conditions for the application of TP methods are defined quite generally, there are still certain requirements for the selection of methods.

The OECD Guidelines also indicate the method of comparative uncontrolled price as the preferred method. It is the main one and the practice of recent tax audits indicates that the use of other methods must be thoroughly justified. If the information from the sources available to the taxpayer is sufficient to use this method, then you should stop at it and not look for others, so as not to enter into a legal dispute with the State Tax Service. Table 1 shows the conditions for the application of transfer pricing methods.

Table 1. Priority of TP methods. Note: * *commodities* – these include goods for which unrelated (independent) parties to the transaction are guided by exchange (quotation) prices as a reference (standard). In other words, these are goods that are actively traded on world commodity exchanges. As an example, we can cite oils (sunflower, palm, olive, soybean, coconut), sunflower seeds, wheat, oats, rice, oil, gold, silver, ores and metal concentrates, ferroalloys and the like. A complete list for the purposes of controlled transactions is available in the Order of the Ministry of Finance of 31.12.2020, No. 840. (Source: compiled on the basis of para. 9 paras. 39.3.2.1, 39.3.6.2, 39.3.7.3, para. 1 para. 39.3.3.4 of the TCU, taking into account the OECD Guidelines)

Condition	Method to choose
If the method of uncontrolled comparative price or another method can be applied equally reliably	<i>Comparative uncontrolled price</i> – ideal for consumer goods, exchange commodities, futures and forward contracts, determination of interest on loans (loans)
If the selling price or "cost plus" method can be applied with the same reliability as transactional profit methods	<i>Resale prices</i> – if the party under investigation is the buyer. For example, the situation of imports with resale
	<i>"Costs plus"</i> – if the investigated party is a seller of goods, raw materials, semi-finished products; performance of works, provision of services by related parties
Lack or insufficiency of information to conclude on a sufficient level of comparability of the terms of controlled transactions, lack of external and internal analogues of the object of controlled transactions	<i>Net profit</i> – subject to justification of the impossibility of traditional transactional methods
Significant relationship between controlled transactions and other transactions carried out by the parties to a transaction with related parties (highly integrated transactions)	<i>Distributed profit</i> – subject to the justification of the impossibility of traditional transactional methods
Availability of unique contributions by the parties to controlled transactions, for example, rights to own (use) intangible assets, which significantly affect the level of profitability of the parties to the transaction	
Commodity transactions*	The method of comparative uncontrolled price as mandatory

Similar arguments are used by tax authorities during TP inspections. However, whichever alternative method is chosen, the taxpayer should justify in the TP documentation that the method of comparative uncontrolled price:

- impossible to use;
- is not the most expedient, taking into account the facts and circumstances of a certain type of transaction.

When choosing a TP method, it is extremely important to take into account the availability of complete and reliable information for its application, for example, about the profitability of comparable transactions with independent parties.

Let us now consider the essence of each method in more detail. Comparable Uncontrolled Price (CUP) method – “compares the terms (including price) of a controlled transaction with the terms of third-party transactions. There are two types of third-party transactions:

- transaction between the taxpayer and an independent enterprise (internal comparative uncontrolled price);
- a transaction between two fully independent enterprises (external comparative uncontrolled price)” (ICPAR, 2021).

In both cases, transactions must be uncontrolled, which is what the tax authorities pay attention to. Conventionally, these two situations (internal and external price) are shown in Figure 2.

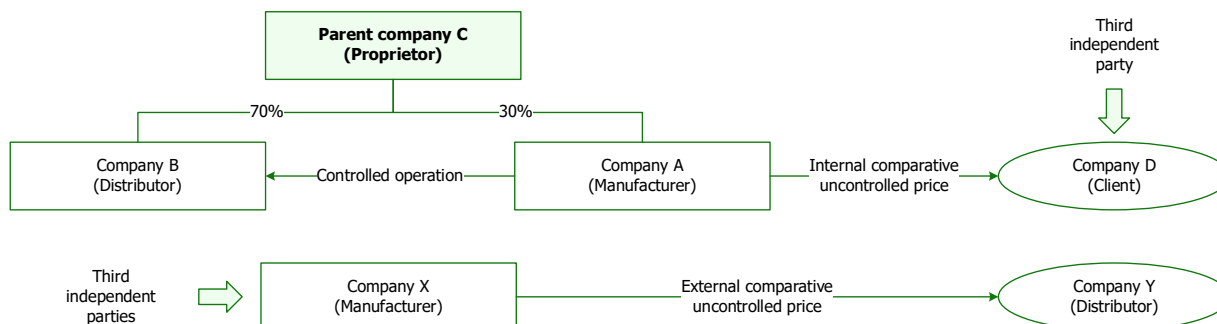


Figure 2. Application of the method of comparative uncontrolled price.

The main steps of the uncontrolled price method include: 1. Identification of comparable transactions:

1. The first step is to *identify similar or similar transactions* that have occurred between independent parties in real market conditions. These transactions must have significant characteristics in common with an internal transaction between related parties.
2. *Selecting Adequate Comparable Data*: Finding comparable data such as prices, production volumes, payment terms, and other factors that affect transaction prices. It is important to choose data that reflects similar conditions to ensure the accuracy of the comparison.
3. *Analysis of comparable data*: Comparison of prices of domestic transactions with prices of comparable transactions between independent parties. This analysis includes evaluating the difference between prices and identifying factors that may be influencing these differences.
4. *Adjustment for differences*: If significant differences in calculations are detected, an adjustment of the income tax is made, which means additional payment of taxes by the company to the Tax Office of the corresponding amount of adjustment.

To use the method of comparative uncontrolled price, data from publicly available directories, price lists, and exchange trading are required. The State Tax Service is also prohibited from using data that does not belong to publicly available directories, such as information that can only be used by state authorities when monitoring and inspecting of transfer pricing (subpara. 39.5.3.3 of the TCU).

When applying the comparison price method, there is usually a price range. The actual price included in this range corresponds to the arm's length principle. The price range is applied when the transfer price is compared with the prices for several uncontrolled transactions or with several legal entities for uncontrolled transactions with unrelated parties (subpara. 39.3.3.7 of the TCU, subpara. 39.5.4.1 of the TCU, as well as the Procedure No. 381).

Resale Priced Method – uses as a base item the price at which the company sells goods to a “third party (this is the “resale price”). The resale price is then reduced by the gross margin (resale margin), which is determined by comparing the gross margin in comparable uncontrolled transactions. After that, the costs associated with the sale of the product, such as customs duties, are subtracted. VAT is also not included in the calculation, since the net income, on the basis of which the gross margin is determined, is calculated as revenue without VAT” (ICPAR, 2021).

Gross profitability is calculated according to the indicators of the statement of financial results (para. "a" subpara. 39.3.2.5 of the TCU), or IFRS profit and loss statement:

Gross margin = gross profit/net income

The essence of the implementation of the resale price method is shown in Figure 3.

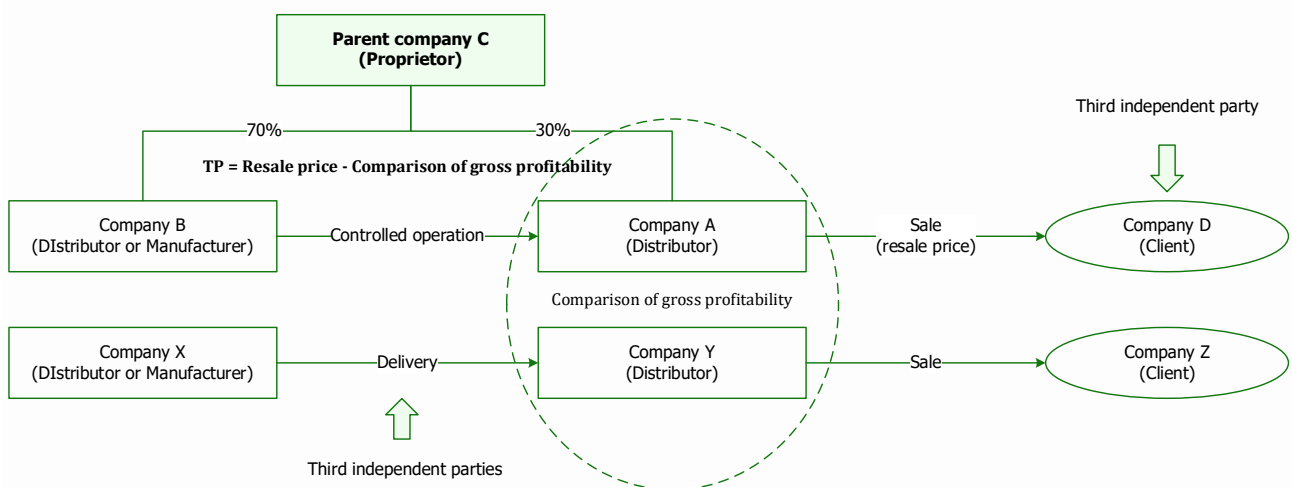


Figure 3. The essence of the resale price method.

The basic steps of the resale price method are as follows:

1. **Markup Definition:** The seller, who is a related party, determines the markup on the purchase price of the product or service. This markup should reflect the commercial benefit that the seller would normally receive when selling similar goods or services on the open market to independent buyers.
2. **Selection of adequate comparable data:** Finding comparable data on resale prices on the open market. This data should reflect the prices that independent sellers set for similar goods or services, taking into account commercial profit.
3. **Price Comparison:** Comparing the prices of domestic transactions with the prices of comparable transactions taking place on the open market. At the same time, the level of markup applied by the seller-related party is analyzed and compared with the markup observed on the open market.
4. **Adjustment for Differences:** If significant differences in calculations are detected, an adjustment of the income tax is made, which means an additional payment of taxes by the company to the Tax Office of the corresponding amount of adjustment.

It is worth noting that this method is not often used, as it is difficult to achieve comparability of transactions and obtain information on the gross margin of third parties.

Cost Plus Method – Gross profit is compared with the cost of sales. The method is suitable for the production of certain products to order (contract), but it is not often used. It consists of three steps:

1. Determination of “costs incurred by the supplier in a controlled transaction for the product” (ICPAR, 2021).
2. Finding an enterprise that has comparable operations. It is necessary to calculate the costs and allowance.
3. The same allowance should be added to the amount of expenses of the enterprise (as that of the studied party) in order to obtain the corresponding profit in view of the functions performed.

Once this surcharge is added, the resulting price can be considered as complying with the arm's length principle. Everything is illustrated in Figure 4.

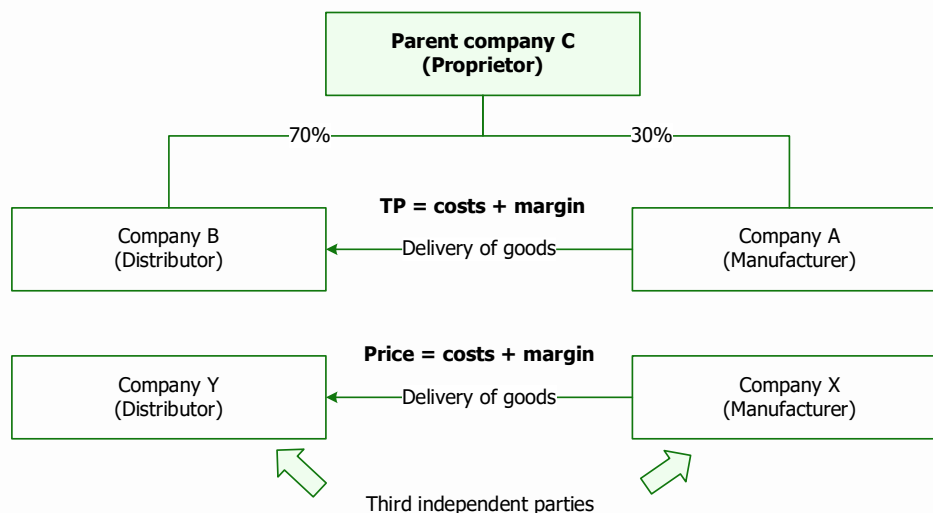


Figure 4. An example of the application of the “cost plus” method.

The main steps of the “cost plus” method include:

1. **Determination of costs:** The seller, who is a related party, determines the costs associated with the production or supply of goods or services transferred to the buyer. These costs may include direct costs of materials, labour, and other costs associated with the manufacture or provision of goods or services.
2. **Margin Definition:** A certain margin or percentage of profit is added to the costs that the seller usually makes when selling similar goods or services on the open market to independent buyers. This margin may reflect the commercial benefit that the seller-related party wishes to obtain.
3. **Selection of adequate comparable data:** Finding comparable cost-plus price data on the open market. This data must reflect the prices that independent sellers set for similar goods or services, taking into account costs and margins.

4. *Price Comparison*: Comparing the prices of domestic transactions with the prices of comparable transactions taking place on the open market. At the same time, the level of margin added is analyzed to determine whether the prices on domestic transactions correspond to the prices that would be set between a non-resident and a resident.

The Profit Split Method is the first of the transactional methods of profit. Their difference is the focus on adjusting not the price itself, but immediately the net profit from controlled transactions, since the level of profitability is compared, and not the trade margin (markup) or the price itself. The application of the net profit method takes place in two steps: The net profit from controlled transactions (or profit from operating activities) is determined. The corresponding profitability indicator is calculated; Net profit is compared with net profit obtained through comparable operations of independent enterprises. For this, the corresponding profitability indicator for uncontrolled transactions is also calculated.

The basic steps of the net profit method include:

- the net profit from controlled transactions (or profit from operating activities) is determined. The corresponding profitability indicator is calculated;
- the net profit is compared with the net profit obtained through comparable operations of independent enterprises. For this, the corresponding profitability indicator for uncontrolled transactions is also calculated.

The basic steps of the net profit method include:

1. *Definition of Total Profit*: Calculation of the total profit generated from joint activities between related parties. This profit can be determined on the basis of financial statements or other relevant information about financial performance.
2. *Determination of the contribution of the parties*: Evaluation of the contribution of each related party to the joint activity. This can be done on the basis of an actual contribution in the form of assets, labour, risks or intellectual property.
3. *Profit Sharing*: Distribution of total profits among related parties according to their contribution to joint activities. This can be done based on a percentage key that reflects the relative contribution of each party. For example, if one party has contributed 60% of the value of the assets and risks 60% of the profit, then it will be assigned 60% of the total profit.
4. *Comparison of results*: Comparison of the distributed profits obtained with adequate levels of profit that would have been obtained by independent parties in similar conditions. In this case, comparable data from similar transactions on the open market can be used.

The method requires transactions to be “broadly similar”, meaning they “do not have to be exactly the same as controlled transactions. This increases the number of situations in which the net profit method can be applied. A comparable transaction can be both between a taxpayer and an independent enterprise, and between two independent enterprises” (ICPAR, 2021).

This method is used when there is a lack of information on the comparative uncontrolled price. The disadvantage is that the comparability (comparability) of transactions can be questioned by the tax authorities, which was the case in practice.

The use of the method is illustrated in Figure 5.

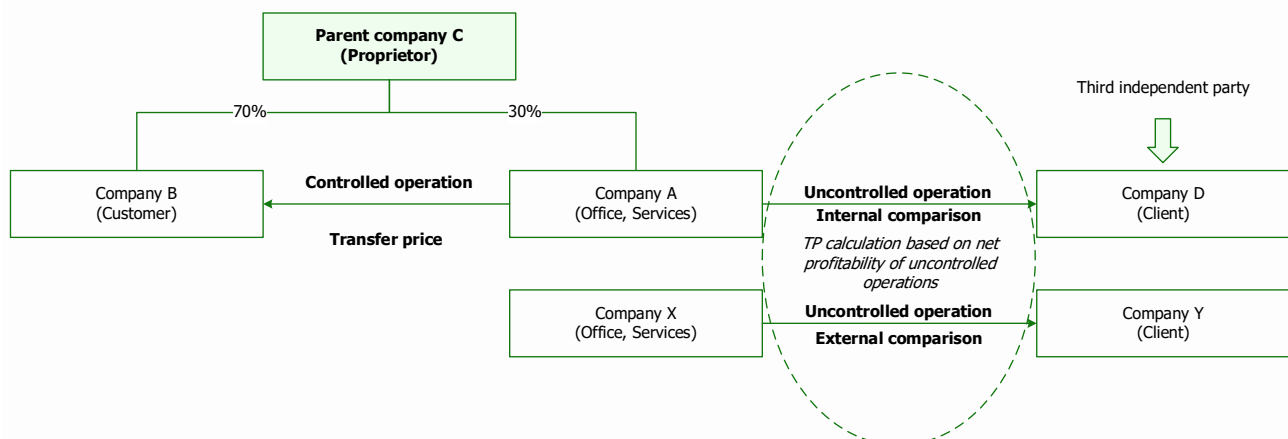


Figure 5. The essence of the Net Profit Method.

The **Distributed Profit Method** consists of determining the proportions of profit distribution in interrelated transactions, if this activity were carried out by independent parties. The most difficult method to justify. It is mainly suitable for joint venture agreements without the creation of a legal entity, or the joint use of certain intangible assets, for example, brands. The use of the method is shown in Figure 6:

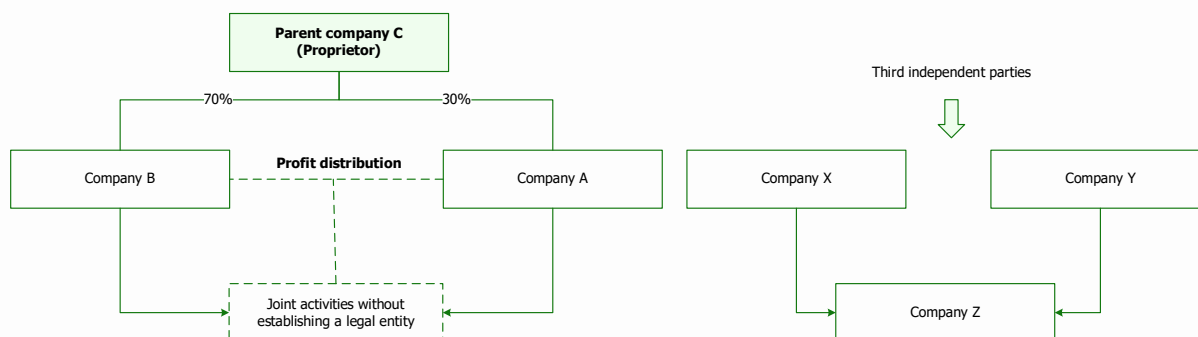


Figure 6. The essence of the Distributed Profit Method.

When applying the Distributed Profit Method, different approaches can be used to determine the appropriate distribution of profits between the parties (according to the Arm's Length Principle):

1. *Contribution analysis*: aggregate profits from controlled transactions distributed among associates based on their relative contributions.
2. *Comparative profit distribution*: the combined profit (or loss) is distributed according to the comparable distribution among independent enterprises.
3. *Residual analysis*: A two-step approach that first allocates profits to non-unique (routine) activities and then allocates residual profits on an economically sound basis (Vinh, 2020).

Since the condition that is checked when applying the method of profit distribution is the distribution of total profit, the method of profit distribution is not a one-sided method - the results of all participants in controlled transactions are taken into account.

This method is advisable when there is a series of controlled and related transactions instead of one single one. The disadvantage of the method is that it is the most controversial and difficult to justify in disputes with tax authorities since transactional methods of profit (net profit, distributed profit) are difficult to justify. In addition, it is quite difficult to find comparable companies in Ukraine. When compared to other countries, market conditions and other circumstances also differ significantly (Table 2).

Table 2. Characteristics of transfer pricing methods. (Source: compiled by the author based on the source Ulanenko, 2016; Melega, 2025)

Method	Characteristics	Operation	Indicator	Calculation of the indicator
Comparative Uncontrolled Price Method	Consists of comparing the price of goods (works, services) applied during a controlled transaction with the range of the market price of the sale (purchase) for identical (and in their absence – homogeneous) goods (works, services) in comparable transactions, determined in accordance with the procedure established by this subparagraph.	Export/Import	Market Price	Price Comparison
Resale Price Method	Consists in determining the correspondence of the price of goods of a controlled transaction to the market price, which consists of comparing the gross profitability of the party to the controlled transaction, obtained during the subsequent sale (resale) of goods purchased in a controlled transaction, with the market range of gross profitability.	Imports	Gross Margin (GOP)	$GOP = \text{Gross Profit} / \text{Net Income}$
Cost Plus Method	Consists in determining the correspondence of the price of goods (works, services) of a controlled transaction to the market price, which consists of comparing the gross return on expenses of a person (seller) who is a party to a controlled transaction with the market range of gross return on costs in comparable transactions.	Export	Gross Profitability on Cost (GPC)	$GPC = \text{Gross Profit} / \text{Cost of Sales}$

(continued on next page)

Table 2. Continued

Method	Characteristics	Operation	Indicator	Calculation of the indicator
Net Profit Method	Consists of comparing the net profit based on the relevant base (costs, sales, assets) received by the taxpayer in a controlled transaction with the net profit based on the same basis in a comparable non-controlled transaction.	Export/Import	Net Profitability (RO), Net Return on Assets, Net Return on Costs, Net Return on Equity	RO = Operating Profit/ Revenue
Distributed Profit Method	Consists of allocating to each related enterprise participating in a controlled transaction a part of the total profit (or loss) received from such a transaction, which the unrelated enterprise would receive from participation in a comparable uncontrolled transaction.	Export/Import	-	-

Thus, all methods have their own specifics of use and limitations, so they can be eliminated taking into account the proposals given in Table 3.

Table 3. Ways to eliminate limitations in the use of methods. (Source: compiled by the author based on the source Ulanenko, 2016))

Method	Solutions
Comparative Uncontrolled Price Method	<ul style="list-style-type: none"> ▪ Providing more detailed information about the characteristics of the goods that are the subject of the controlled transaction, delivery terms, sales market and delivery date in publicly available sources ▪ Expansion of the volume of goods, information about which is provided in publicly available sources ▪ When determining the market price range, avoiding the use of information on transactions between companies and their related parties
Resale Price Method	Ensuring the collection and aggregation of information on the accounting policies of companies in publicly available sources and commercial databases, in order to provide the possibility of adjusting the gross margin of the analyzed company with the market range of gross margin using these two methods
Cost Plus Method	
Net Profit Method	The use of financial information in determining profitability indicators, on a par with the description of the activities of comparable companies, to ensure greater comparability of the commercial conditions of the analyzed party with the companies included in the final sample of comparable companies
Distributed Profit Method	Development of a unified approach to distinguish significant intangible assets between the parties to a controlled transaction

DISCUSSION

When studying transfer pricing methods, we confirmed the conclusion made by scientists O. Desyatnyuk and O. Cherevko that "transfer pricing should be set in such a way that for each of the divisions, it is possible to determine not only real costs but also profit, which will further allow us to form a detailed information system for assessing the effectiveness of the company's activities and identify "bottlenecks"".

Also, our research testifies to the fact that, according to O. Ulanenko, "taking into account the advantages and disadvantages of each transfer pricing method will allow a company that is part of an international group of companies to choose the most optimal method for analyzing prices/profitability indicators in a controlled transaction. This will avoid material and reputational risks for the company and the entire group of companies to which it belongs".

The fact that the term transfer pricing needs to be clarified, taking into account its characteristic features at the present stage and belonging to tax control, is debatable and requires further scientific research and justification. The improvement of the financial system should be carried out taking into account the trends in the socio-economic development of the state and the positive experience of countries with developed and transformative economies. Therefore, it is necessary to bring domestic tax legislation closer to the trends of international taxation.

CONCLUSIONS

The analysis of controlled transactions is one of the key problems for both national and transnational companies carrying out cross-border business transactions. Given the significant differences in tax rates and regulations in different jurisdictions, the tax authorities of the countries of the world consistently take measures to ensure a fair distribution of global tax revenues.

Taking into account the advantages and disadvantages of each transfer pricing method will help an enterprise that is part of an international group of firms to choose the most optimal approach for analyzing prices and profitability indicators in a controlled transaction. This will help to avoid financial and reputational risks for the enterprise and the entire group of firms to which it belongs.

Further research on this issue should be devoted to the development of measures to improve the efficiency of interaction between tax authorities and large taxpayers, in particular in the issues of preparation and submission of reports, the timing of inspections of transactions with controlled persons and responsibility for violation of the law by taxpayers who carry out controlled transactions.

ADDITIONAL INFORMATION

AUTHOR CONTRIBUTIONS

All Authors have contributed equally.

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CONFLICT OF INTEREST

The Authors declare that there is no conflict of interest.

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СУТНІСТЬ, КРИТЕРІЇ ТА УМОВИ ВИБОРУ МЕТОДІВ ТРАНСФЕРТНОГО ЦІНОУТВОРЕННЯ

В умовах зростання вимог до прозорості звітності щодо оподаткування підприємств сьогодні особливо актуальним питанням є вибір обґрунтованих методів трансфертного ціноутворення та правильне їх застосування компаніями чи підприємствами при розрахунку обсягів податків, необхідних до сплати, а також коректного відображення у звітності та своєчасного подання такої звітності до контролюючих органів.

У статті розглянуто сутність наявних у вітчизняній і зарубіжній практиці методів трансфертного ціноутворення, виявлені критерії застосування кожного з них, їхні сильні та слабкі сторони.

У роботі для виконання поставлених завдань використані методи порівняльного аналізу, за допомогою якого проведено порівняння методів трансфертного ціноутворення. На основі методу наукової абстракції та системного підходу було сформовано основні кроки реалізації кожного методу.

Дослідження також присвячене визначенню умов застосування методів трансфертного ціноутворення підприємствами для коректного розрахунку сум до оподаткування; сум податку, необхідного до сплати, та правильності відображення у звітності.

Установлено, що основним методом є метод порівняльної неконтрольованої ціни. Інші чотири методи (метод ціни перепродажу, метод «витрати плюс», метод чистого прибутку та метод розподіленого прибутку) є альтернативними. Урахування переваг і недоліків кожного методу трансфертного ціноутворення допоможе підприємству, що входить до міжнародної групи фірм, вибрати найбільш оптимальний підхід до аналізу цін і показників прибутковості в контрольованій операції.

Ключові слова: трансфертне ціноутворення, еталонна операція, принцип «витягнутої руки», контрольовані операції, зовнішньоекономічна діяльність, методи трансфертного ціноутворення, управлінський облік, управління підприємством

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