

Data Analysis Case 2: Compute Equitable Transfer Price (more difficult)—see Connect for the Excel file solution

Intergen's ownership percentage of Ryan

40% Initial Intra-entity Transfer Price = \$1,025,000

Ryan's Income Statement

Sales		\$900,000
Beginning inventory	\$ -0-	
Purchases from Interger	\$1,025,000	
Inventory remaining	25%	
Ending inventory	\$ 256,250	
Cost of goods sold		\$768,750
Net income		\$131,250
Income to Interger—40%		\$ 52,500
Income to two equity partners—60%		\$ 78,750

Interger's Income Statement

Sales	\$1,025,000
Cost of goods sold	\$ 850,000
Gross profit	\$ 175,000
Equity in Ryan's earnings	\$ 35,000*
Net income	\$ 210,000
*(52,500 - (40% × 256,250 × 175,000/1,025,000))	

Cell F4

Rate of Return Analysis

	Investment Base	Rate of Return
Interger	\$1,000,000	21.00%
Two outside equity partners	\$300,000	26.25%
Difference		-5.25%

Use Goal Seek or Solver under the Tools command to set Cell D20 to zero by changing Cell F4

Interger's ownership percentage of Ryan = 40%

Equitable Intra-entity Transfer Price = 1,050,000

Ryan's Income Statement

Sales		\$900,000
Beginning inventory	\$ -0-	
Purchases from Interger	\$1,050,000	
Inventory	25%	
Ending inventory	\$ 262,500	
Cost of goods sold		\$787,500
Net income		\$112,500
Income to Interger—40%		\$ 45,000
Income to two equity partners—60%		\$ 67,500

Interger's Income Statement

Sales	\$1,050,000
Cost of goods sold	\$ 850,000
Gross profit	\$ 200,000
Equity in Ryan's earnings	\$ 25,000*
Net income	\$ 225,000
*[(45,000 - (40% × 262,500 × 200,000 + 1,050,000))]	

Rate of Return Analysis

	Investment Base	Rate of Return
Interger	\$1,000,000	22.50%
Two outside equity partners	\$300,000	22.50%
Difference		0.00%

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Joe Ben Hoyle



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