

COURSE PROGRAMME

Operational Transfer Pricing

Course Programme

Modules

Topics Covered

Introduction to Operational Transfer Pricing (OTP)

- > Introduction to OTP, its relevance, and main drivers
- > End-to-end OTP lifecycle and the different players involved
- > Relevance of technology and data in the OTP lifecycle

Components of OTP

- > Introduction to the OTP solution and critical requirements
- > Role of governance & organisation and process & controls in an efficient OTP
- > Digital OTP – the typical technology architecture and components of an OTP tool

Supply chains, segmentation and segmentation drivers

- > An introduction to supply chains from an OTP angle
- > Segmented P&L – the heart of OTP
- > OTP master data
- > Technology and demo

Tangible goods

- > Overview of the required steps to set, monitor and adjust the transfer prices of tangible goods
- > Striking the right balance between prospective and retrospective adjustments, and their impact

Course Programme

Modules

Topics Covered

Service charges and cost allocation (SC&CA)

- > Walkthrough of the SC &CA process lifecycle and typical approaches to managing the process throughout the year
- > Deep dive into the practical aspects of SC&CA part 1 – cost base definition, service catalogue and allocation
- > Deep dive into the practical aspects of SC&CA part 2 – calculation of the final service charge and approaches to invoicing and reporting

Content last reviewed

December 2022

Course Developers

Denis Vikhrev

EY | The Netherlands

Lars Wiig Andersen

EY | Norway

Raymond Moskvil

EY | Norway

Ekaterina Goydina

EY | United Kingdom

Marcel van den Brink

EY | The Netherlands

Santiago Alvarez Gourdin

EY | Spain

Emanuel Baptista

EY | Spain

Completion requirements

To benefit from the learning experience for this training, completing all audio-visual components and assignments is mandatory to obtain your certificate. Upon access to the learning platform, the syllabus will indicate the exact completion requirements. Please also consult the [FAQ](#) for more information.