



OPTIMIZATION OF OPERATIONAL PROFIT SHARING AND TRANSFER PRICING IN NETWORK MANUFACTURING PARTNERSHIPS: IMPLICATIONS FOR THE MANUFACTURING INDUSTRY IN INDONESIA

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ABSTRACT

Development network modern manufacturing demands existence mechanism capable coordination increase efficiency operational, support optimization source power, as well as ensure justice in distribution profit intercompany. Discussion This study advantages of the integrated model operational profit sharing and transfer pricing in One framework integrated analysis. The model connect capacity production, use source power, cost operational and distribution profit so that support optimization profit network as well as taking more decisions objective and transparent. Focus on optimization profit network in a way overall push improvement coordination, efficiency allocation source power and performance chain supply. Use of mathematical models allows distribution profit and determination transfer price is made in a way measurable so that reduce subjectivity as well as increase accuracy information managerial. In addition, the division of profit based on contribution source power and capacity production can increase perception justice and productivity member network. Clarity the mechanism used also helps reduce conflict interest as well as strengthen control operational. Although Thus, the model is still own limitations, such as use ideal assumptions, complex data requirements, and Not yet fully accommodate factor behavior organization and dynamics environment business. In general Overall, this model give contribution in development management operations and accounting management through provision mechanism optimization performance, coordination, and distribution more benefits structured in network manufacturing.

1. INTRODUCTION

In a number of decade lastly, the effort optimization distribution profit operational has become one of the increasingly strategic agendas Lots discussed among industry global manufacturing (Vidal & Goetschalckx, 2015). Various company manufacturing, both operating in a way independent or those that are incorporated in network partnership, starting realize that the optimization process distribution profit No just problem accounting, but rather touch governance aspects operational in a way comprehensive (Vidal & Goetschalckx, 2021). Optimization efforts This covers a series of systematic processes in design, evaluate, and adapt mechanism distribution profit to be aligned with contribution real every parties involved in chain production (Fattahi et al., 2018) . Practice This the more strengthen along with increasing complexity network manufacturing involving Lots entity with different roles and capacities (Susanti & Firmansyah, 2018). Without a structured optimization process, the division of profit operational tend nature arbitrary and not reflect mark contribution indeed, so that potential bother balance and sustainability Work The same in network manufacturing (Telaumbanua et al., 2025).

Current continuing globalization develop has present significant transformation in sector industry manufacturing. Intensity competition growing business increase push company For Keep going repair efficiency production, increasing standard quality products, as well as strengthen its capacity in respond dynamics market demand that is always changed (Sulistiawati & Riofita, 2024). In situation Thus, the company No Again Enough other businesses to build system more production empowered competitive and

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effective. Form Work The same the covers various activity, start from procurement material raw materials, implementation of production processes in a way together, distribution products, up to management chain supply in a way comprehensive and integrated. Demands environment business that continues changed has push company For build network capable collaboration increase flexibility as well as efficiency in activity its operations (Solikhah et al., 2021).

Developing events moment This show that the more Lots company manufacturing that connects Work The same strategic in form network manufacturing (network manufacturing) as response to pressure increasing global competition intensive. Network manufacturing This No Again just choice strategic, but rather has incarnate become need fundamental for companies that want to still survive and grow in the midst increasing market complexity high. Partnership kind of This aim For increase efficiency of the production process, suppressing cost operational, as well as strengthen position compete companies on the global stage. In framework network manufacturing, activities production No Again centered on one entity, but rather involving a number of mutually supportive companies related in chain supply, start from suppliers material raw materials, manufacturers components, assembly units, up to network distribution product end (Lakhal, 2006) . Through pattern interaction like this, every member network can optimize superiority comparatively so that produce mark better economy big. However Thus, involvement more Lots party in network manufacturing also adds complexity challenge in matter determination distribution profit operational and determination transfer price that can be accepted by all member network (Simatupang & Sridharan, 2025)

Condition inequality in distribution profit between members network manufacturing is one of the frequent problems appear in practice partnership business. In implementation, success something partnership manufacturing No solely measured of the total profit made achieved in a way collectively, but also from method profit the allocated to every the companies involved. When distribution profit assessed No proportional to contributions that have been made given, situation This potential cause dissatisfaction that can develop become conflict interests. Conditions that in the end can weaken trust between partners and threatening continuity Work The same in term long. Therefore that, it is needed something a mechanism capable of optimize distribution profit in a way proportional and fair, so that every member network feel get equal compensation with role as well as his contribution. Previous studies disclose that achievement optimal profit at the chain level supply in a way overall No necessarily produce distribution fair profit for each its members, so that required approach special capable consider contribution of each party in determination distribution profit (Shunko & Gavirneni, 2023)

On the other hand, the dynamics determination suboptimal transfer prices also become challenge concrete issues faced by the merging companies in network manufacturing (Shariha, 2014). Apart from the problem distribution profit, determination transfer pricing participate occupy position strategic in partnership manufacturing network. Transfer pricing refers to the pricing used in transaction goods, services, and component between business units or between companies that have connection Work same. Policy transfer price that is not designed with Good risky create imbalance in distribution profit, produce evaluation deviant performance, as well as lower efficiency operational network in a way comprehensive (Fattahi et al., 2018) . With Thus, the transfer price does not solely functioning as instrument recording transaction in system accounting, but also plays a role as mechanism coordination and control that also influence various decision operational important, such as planning production, management distribution and evaluation performance company in ecosystem network manufacturing(Saria, 2023).

In the middle development global economy, circles industry manufacturing participate face to face with various increasing challenges layered. Disparity cost production interregional, fluctuations mark swap currency, variations structure rates taxes, as well as difference capacity production between member network is a number of factors that are direct can influence magnitude profits received by each company (Rathke, 2015).. Conditions the in a way real determine How profit allocated and to what extent efficiency chain supply can maintained. In context this, policy transfer pricing be one of variables key influencing factors pattern distribution profit at a time efficiency chain supply in a way overall. Implementation the right transfer price target can help company maximize distribution profit at a time push improvement performance operational network manufacturing in a way comprehensive (Ponte et al., 2016).

Condition it also has very strong relevance in context industry Indonesian manufacturing. In Indonesia, the issue transfer pricing the more get highlight Because closely related with management profit company manufacturing as well as effectiveness relation Work The same inter-entity business. Various study disclose that policy company in set transfer prices are influenced by various determinants, including load taxes that must be paid covered, level profitability, ownership foreign (foreign ownership), incentives tunneling, as well as governance mechanisms company. Findings This show that policy transfer pricing beyond dimensions taxation solely and solely significant participate influence pattern distribution profit as well as success implementation partnership business run by the Company.

On the other hand, development network manufacturing involving Lots party need system capable coordination synergize objective all over member network. If every company only focused on optimization individual gain without ignore interest collectively, then efficiency network in a way overall will experience decline. Behavior opportunistic kind of This is threat Serious for continuity network manufacturing if No overcome through mechanism adequate coordination. Therefore that, it is needed an optimization model that is capable of align interest all over member network through arrangement distribution profit and determination proportional transfer pricing approach kind of This expected can increase efficiency operational, reducing potential conflict, as well as tighten connection Work sustainable equality between member network manufacturing (Kamila et al., 2025).

Optimization distribution profit operational and determination transfer price in partnership manufacturing network give a number of benefit strategic that can implemented in industry Indonesian manufacturing. In the midst of dynamics the economy continues to grow movement and intensity competition growing business high, company manufacturing sued For build Work the same effective with various partners to boost productivity at a time maintain Power competition. In situation said, management distribution profit and determination the right transfer price is one of the important pillars that supports success Work The same intercompany in term long (Mula et al., 2020)

Implementation system distribution profit that reflects contribution real every member network can become foundation for creation relation Work the same more healthy and productive. When every company accept portion perceived benefits proportional with his role, sense of justice will growth and trust between members the network can also maintained with good. Condition This potential minimize risk conflict interests and strengthen foundation a strong partnership as well as sustainable (I. F. Lubis et al., 2025).

Beside tighten connection inter-entity business, distribution optimal profit also has the potential push improvement performance operational in a way significant. The company will pushed For give contribution maximum while benefits received worth it with outpouring efforts and resources power that has been invested. Motivation kind of This can become driver improvement quality products, improving production processes, and utilization source more power efficient and optimal. With Thus, the impact positive impacts No only felt by each company individually, but also reaching out overall ecosystem network manufacturing (E. Lubis et al., 2025).

From the perspective transfer pricing, policies that are drawn up with careful and structured can help company get a clearer picture accurate about structure costs and profits generated. Information it is very crucial in support the decision-making process decision managerial, starting from compilation plan production, control costs, assessments performance, up to business strategy formulation. Therefore that, the transfer price is not solely functioning as tool transaction between business units, but also as instrument management and control performance valuable company strategic (Liu & Papageorgiou, 2018).

For companies active Indonesian manufacturing in activity business cross- country, system designed transfer price in a way effective can become weapon mainstay in face various challenges posed by differences condition economy between countries. Factors like gap cost production, fluctuations mark swap currency, as well as difference system taxation is variables that can influential significant to profitability company. Through implementation accurate and measurable transfer prices, companies can manage distribution profit in a way more efficient at a time strengthen position compete in the global market arena.

Implementation optimization distribution profit and transfer prices also have the potential give impact positive to strengthening chain supply national. Many companies manufacturing in Indonesia plays a role as the part that is not inseparable from network production that encompasses companies scale big. If

distribution profits and transfer prices are determined in a way fair and transparent, all parties involved can enjoy benefit better economy proportional and even. The situation This can strengthen braid partnership, improving stability Work the same, and support growth industry manufacturing sustainable national (Lakhal, 2020)

Besides bringing benefit economics, implementation mechanism distribution clear and structured profit and transfer pricing can also be contribute to strengthening governance company (Erica & Ngadiman, 2022) . The existence of transparent rules in matter distribution profits and transactions inter-entity business can increase accountability at a time reduce potential conflict between the parties concerned. Transparency also plays a role in build trust from investors, government and stakeholders interest other towards the Company.

Importance Topic

Study on optimization distribution profit operational and determination transfer price in partnership manufacturing network own level high interest Because system modern manufacturing today This No Again executed in a way independent by one company, but rather through collaboration various connected entities in something network chain supply (Krippendorff, 2018). Involvement Lots party in activity production show that success operational No only depends on ability individual company, but also on the effectiveness network in manage profit together and distribute it in a way proportional to all over members involved. If mechanism allocation profit No arranged in a way fair and appropriate with contribution of each party, then condition the can cause potential dissatisfaction bother connection Work The same as well as lower effectiveness network manufacturing in a way overall . Various study disclose that achievement profit maximum at the level chain supply No always produce distribution evenly distributed profits, so that required approach special capable create distribution more benefits justice for all over member network.

Interest issue This the more increase along development complexity network global manufacturing involving various perpetrator business, start from suppliers material raw materials, producers, distributors, to consumers spread across various geographic areas. The height complexity the cause every company own level contribution, capacity source power and risk different operations in the process of creation mark economy. Therefore that, is necessary something mechanism distribution profit that can be earned accept difference contribution so that it is created balance in connection Work The same. System distribution fair profit can push improvement commitment member network, strengthening coordination between parties, as well as reduce possibility emergence conflicts caused by inequality distribution profit (Vidal & Goetschalckx, 2001) . Various studies about distribution profit in chain supply also shows that implementation profit sharing mechanism is capable increase benefit accepted economy all over member at a time strengthen sustainability connection partnership in term long.

Apart from being related with distribution profit, determination transfer prices also become very important aspect Because functioning as tool coordination that connects activity between members network manufacturing. Transfer pricing does not only used as base determination mark transaction inter-unit business or companies that work the same, but also has influence to various decision operational important, such as planning production, allocation capacity, management distribution products, and assessments performance organization (KNEYSLER et al., 2024). Policy transfer price that is not designed in a way appropriate can cause distortion in measurement performance, causing imbalance distribution profit, as well as reduce efficiency operational chain supply in a way overall. On the contrary, implementation optimal transfer price can strengthen coordination between parties and encourage creation greater efficiency tall in network manufacturing. The transfer pricing system has significant influence to taking decision operational company at a time to level coordination that is formed in chain supply.

Discussion about optimization distribution profit and transfer prices are also important Because related close with effort realize justice in connection partnership business. In practice, every member network manufacturing own trend For maximize profits earned so that often appears difference interest intercompany. If No available a mechanism capable of accommodate interest all over member network in a way balanced, then company tend take a decision that only oriented towards individual gain without

consider the impact to performance network in a way overall. Condition the can lower effectiveness Work the same and inhibit achievement objective collectively. Therefore that aspect justice in distribution profit become very determining factor success partnership and sustainability network manufacturing in term long. A number of study confirm that implementation the principle of fairness in distribution profit capable increase coordination, strengthening trust between members, as well as guard sustainability Work The same in chain supply.

Importance topic this is also not can separated from development globalization and increasingly height level competition business international. Manufacturing company moment This operate in environment businesses that are affected by various factor external, such as difference cost production interregional, fluctuations exchange rate currency, variations policy taxation, as well as difference regulations applicable in each country. The situation the make policy transfer pricing as instrument strategic that can used For manage distribution profit at a time guard Power competition companies in the global market. Determination transfer price made in a way appropriate can help company optimize profit, increase efficiency chain supply, as well as adjust operational strategies with change condition economy international (Karman & Santosa, 2024). Various study about network global manufacturing also shows that policy transfer pricing own a very important role in determine structure operational and level profitability operating companies in a way multinational.

In Indonesian context, study about optimization distribution profit operational and determination transfer prices have increasing relevance big Because Lots company current manufacturing This involved in network production good at the level national and international. Policy transfer pricing No only related with aspect taxation, but also has an impact to quality connection Work The same between actors business, pattern distribution benefits, as well as sustainability chain supply industry manufacturing national Implementation system distribution transparent, fair and appropriate profits with contribution of each party can strengthen connection partnership between company big with suppliers and business small and medium that become part from network production. In addition to being able to increase efficiency operational, mechanism c(Q. Huang et al., 2019).an also be support implementation of governance more companies good, strengthen accountability organization, as well as increase level investor and stakeholder confidence interest other towards the Company. Therefore that, discussion about optimization distribution profit operational and transfer pricing become very important Because own significant contribution in support development industry more Indonesian manufacturing competitive, efficient and sustainable.

Purpose of Conducting Critical Review

This study aim For understand importance operational profit sharing and transfer pricing concepts in support success Work The same intercompany on the system network manufacturing, especially in its implementation in Indonesia. In development industry modern manufacturing, companies No Again operate in a way independent, but rather each other Work The same in something network integrated production (M. Huang et al., 2019). Condition the cause distribution profit operational and determination transfer price becomes very important aspect Because related direct with efficiency operational, control costs, as well as sustainability connection Work The same between companies. Because of this that, through study This writer want to understand How draft distribution profit operational and transfer pricing can implemented in a way effective in company manufacturing network.

Besides understanding draft basic analysis this also aims For knowing the transfer pricing model used in partnership manufacturing network. Transfer pricing own role important in determine mark transaction intercompany so that can influence distribution benefits, evaluation performance, and decision making decision managerial (Hasanudin et al., 2022). Determination under transfer price appropriate can cause imbalance profit between companies and trigger conflict interest in network manufacturing. Therefore that, analysis to journal This done For understand how the mathematical model is used capable optimize profit network company in a way whole and create system Work the same more fair.

Analysis in study This focused on review strengths and weaknesses study through evaluation to method research, the models used, and results obtained. Discussion done For evaluate to what extent the approach study capable explain the phenomenon being studied as well as give contribution to development

knowledge accountancy management and management operational. In addition, it is carried out comparison with other relevant research to identify similarities and differences in approaches, findings, and resulting implications. The study give a clearer picture comprehensive about development the concept of operational profit sharing and transfer pricing as well its implementation in practice modern business (Györgyi & Kis, 2018).

Theoretical Review

Understanding the Theory of Operational Profit Sharing

Operational profit sharing is system distribution profit operational based on contribution of each company in the production process and activities business (Gultom et al., 2025). In company modern manufacturing, division profit operational become very important aspect Because every company own role, capacity production, use technology and resources different power systems. distribution good profit can help create balance profit and maintain stability connection Work The same intercompany.

Purpose of Distribution of Operating Profit

Implementation system distribution profit operational aim For create distribution fair and balanced benefits intercompany in network production. With existence distribution clear profit, every company can know rights and contributions in the production process so that connection Work The same can walk in a way more stable and effective. In addition, the system distribution profit operational aim For increase efficiency use source power and strengthen coordination intercompany. Companies that have system distribution good profit tend more capable guard stability operational and improve productivity company in a way whole. System it also helps company reduce waste source power and speed up the retrieval process decision operational (Grubert & Mutti, 1991)

Transfer Pricing Theory

Transfer pricing is determination price on transaction goods, services, and asset between companies that have Special relationship. In company multinational, system transfer prices used as tool control management and allocation strategy profit intercompany in One group business. System determination transfer prices have influence big to distribution profit, efficiency operational and policy Corporate taxation.

Functions and Roles of the Transfer Pricing System

In company modern manufacturing, systems transfer prices have a number of function important, such as tool control costs, evaluation performance company, and taking decision managerial. System transfer pricing helps company determine mark transaction inter-unit business so that the production and distribution process can walk in a way more coordinated. In addition, the system transfer prices also play a role in guard stability distribution profit intercompany in network production. Determination the right transfer price can help company reduce conflict interests and improve efficiency operational company. System effective transfer pricing also helps company increase transparency transactions and strengthen supervision Company operations (Fattahi et al., 2018).

Manufacturing Network Cooperation Theory

System Work The same network manufacturing is form Work The same intercompany in running the production process in a way integrated in something network business. System This develop consequence globalization and increasing competition business that drives company Work The same For increase efficiency operational and expanding the market (Erica & Ngadiman, 2022).

Characteristics System Network Production

System network production own a number of characteristics main, such as existence Work The same intercompany, distribution activity production, use source Power together, and coordination operational in network business. Every company in network own different roles in accordance with ability and capacity their respective production. In addition, the system network production also emphasizes flexibility operational and efficiency use source power. The company can share technology, materials standard, as well as capacity production For increase productivity company in a way whole. System the help company pressing cost production and speed up distribution product to the market (Damayani et al., 2025)

Operational Profit Optimization Theory

Optimization profit operational is effort company For get profit maximum through management source power and activity production in a way efficient. In company modern manufacturing, optimization

profit done with consider all over activity production in network company so that total company profit can increase in a way maximum.

Relationships Operating Profit Management with the Indonesian Manufacturing Industry

Development industry manufacturing in Indonesia shows improvement Work The same intercompany in the production, distribution and management processes chain supply. Condition the cause company manufacturing No Again operate all over activity production in a way independent, but start build system Work The same network production For increase efficiency operational and expanding Power Company competitiveness. Optimization profit operational become important for company Indonesian manufacturing because competition global industry demands company For capable manage source power, cost production and capacity operational in a way more efficient. Use system optimization profit operational help company determine a production strategy that is capable produce profit maximum with use source more power effective. In addition, the development of company multinationals in Indonesia cause system transfer price becomes one of the aspect important in management company manufacturing. System determination transfer price made based on principle fairness capable increase transparency transactions and reduce risk manipulation profit intercompany (Dahl & Simon, 2023)

3. RESEARCH METHODS

Study This use method study qualitative with approach descriptive approach qualitative used For understand and analyze draft distribution profit operational, determination transfer prices, as well as Work The same network manufacturing in company modern manufacturing (Calzavara et al., 2019). Descriptive method used For describe and analyze implementation system distribution profit operational and management transfer pricing in increase efficiency operational company manufacturing. Research done with use studies library (library research), namely through data and information collection from various source scientific like journals, books, articles scientific and research related previous with distribution profit operations, transfer pricing, network manufacturing, and optimization profit operational. Source main used in study This originate from journal that discusses optimization models distribution profit operational and determination transfer price in company network manufacturing. In addition, the study this also uses a number of reference supporters who discuss practice transfer pricing in company manufacturing, management strategy profit operational and work The same chain supply company. Use reference supporters aim For strengthen analysis and provide greater understanding wide about management profit operational and systems transfer price in company modern manufacturing, particularly as it relates to with condition industry manufacturing in Indonesia. (Crama et al., 2017)

Data collection techniques were carried out with method reading, understanding, and identifying information important from various source references used. Information collected covering draft distribution profit operational, principles determination transfer pricing, system Work The same network production, method optimization profit operational, as well as factors that influence effectiveness Work The same intercompany in industry manufacturing. Data analysis techniques are carried out in a way descriptive qualitative with method compare, analyze, and evaluate theory as well as results study from various sources used (Barouki et al., 2021) Analysis done For know connection between distribution profit operational and systems transfer price in increase efficiency operational company manufacturing. In addition, analysis was also carried out For understand How system management profit operational and determination transfer price can help company guard stability Work The same business and improve Power competition company in environment global industry (Balachandran et al., 2010)

Through method study this, discussion about management profit operational and systems transfer price can explained in a way more systematic and structured so that capable give understanding about importance coordination intercompany in network manufacturing. Approach it also helps explain How company manufacturing in Indonesia can increase efficiency operational and strengthening Power competition through system management profit and control more transactions effective (Asrory, 2023).

DISCUSSION

Strength Study from Main Journal

Following is a number of the power possessed by research this is what shows his contribution in field management operational and network manufacturing, including :

1. Integrating operational profit sharing and transfer pricing in one integrated model.
2. Focus on optimization profit network manufacturing in a way as a whole, not only profits of each company.
3. Using objective mathematical models so that distribution profit more measurable and transparent.
4. Consider contribution source power and capacity production every company in distribution profit.
5. Support draft Work The same network relevant manufacturing (network manufacturing) with modern industry.
6. Able to help company reduce conflict interest in distribution profit between members network.
7. Offer base calculations that can be done used For taking decision managerial and control operational in a way more effective.

Weaknesses Study from Main Journal

Following is a number of weaknesses of the research this is what shows limitations study in The areas researched include :

1. Model built based on Lots ideal assumptions, such as all over company willing maximize profit network together.
2. Not considering in a way deep difference interest managerial and behavioral organization intercompany.
3. Implementation of the model requires very detailed and complex operational data.
4. Calculation mathematics used relatively difficult implemented by the company small or medium.
5. Focus study more focus on aspects quantitative so that factor social, cultural, and relationships business not enough discussed.
6. The model is assumed be in the environment with structure relative tax uniform, so that not enough describe condition complex cross- country.
7. The study used illustration network manufacturing certain so that generalization results study to all over industry manufacturing Still limited.

Discussion Critical

Explanation To Strength Main Journal

Integrating Operational Profit Sharing and Transfer Pricing in One Integrated Model

Merger operational profit sharing and transfer pricing in one integrated model aim For create harmony between mechanism distribution profit operational and determination inter-unit transfer prices or partners business. In this model, the determination of transfer and distribution pricing profit done with consider role as well as contribution of each party to results operational approach the can support creation distribution more benefits proportional, increasing transparency and work same, reduce potential conflict, as well as push efficiency in reach objective together organization or partnership.

One of superiority main study lies in the preparation of the division model profit operational and determination transfer price made in a way systematic and structured. The model developed capable describe relatedness between capacity production, use source power, cost operational, as well as profit company in something network manufacturing in a way comprehensive. Construction of a coherent model give convenience for reader and practitioners in understand channel taking decisions that occur in system production integrated. In addition, the relationship between the variables explained in a way clear create an analysis process become more logical and easy evaluated (Akisheva, 2024). A systematic approach also allows company For identify factors that influence performance operational in a way more accurate so that decisions taken can give optimal results. The transfer pricing model designed in a way systematic capable increase effectiveness control operational and support the planning process strategic company. However Thus, the model is too structured potential simplify condition complex business so that No all over aspect organization and environment external can accommodated optimally The outbreak of COVID-19 raised numerous questions on the interactions between the occurrence of new infections, the environment, climate and health. The European Union requested the H2020 HERA project which aims at setting priorities in research on environment, climate and health, to identify relevant research needs regarding Covid-19. The emergence and spread of SARS-CoV-2 appears to be related to urbanization, habitat destruction, live animal trade, intensive livestock farming and global travel. The contribution of climate and air pollution requires additional studies. Importantly, the severity of COVID-19 depends on the interactions between the viral infection, ageing and chronic diseases such as metabolic, respiratory and cardiovascular diseases and obesity which are themselves influenced by environmental stressors. The mechanisms of these interactions

deserve additional scrutiny. Both the pandemic and the social response to the disease have elicited an array of behavioural and societal changes that may remain long after the pandemic and that may have long term health effects including on mental health. Recovery plans are currently being discussed or implemented and the environmental and health impacts of those plans are not clearly foreseen. Clearly, COVID-19 will have a long-lasting impact on the environmental health field and will open new research perspectives and policy needs. Therefore, this study lies in its ability to build a clear and focused framework for analysis, although its implementation still needs to be customized with dynamic company conditions (Abdullah & Antoni, 2019).

Focus on Network Profit Optimization Manufacturing In a way Overall, Not Just the Profit of Each Company

Draft This emphasizes that every company in network manufacturing works the same for maximizing total profit generated in a way collective. The focus is not on the profits of each company in a way separate, but rather on the increase in performance and value economy all over the network so that the benefits obtained can be more optimal for all parties involved.

Orientation towards optimization of network manufacturing profit gives more perspective in wide management operation company. Profit is again viewed as the results that must be maximized by each company in a way separate, but as results collectively obtained through coordination all over member network production. Approach This pushes company to allocate source power in a way more efficient, reducing activities that are not value added, and improve production process synchronization so that total network profit can increase (Bahri, 2020). Increase in coordination between members of the network also contributes to effectiveness in exchanging information, reduction in operational costs, as well as improvement in supply chain performance in a way overall. Through integrated collaboration, enterprise can get more benefits big compared to when every company only focused on achievement of individual objective (Alshurafat et al., 2020).

However, thus, the achievement of profit maximum at the network level is not yet of course produce balanced benefits for all members. Differences in strength of negotiation, position strategic, and the influence of each company can cause distribution of benefits received become not even. In certain conditions, companies that have a dominant position get more benefits big compared to with other companies though contribution operations provided relatively comparable (Al-Ebel et al., 2020).

Using an Objective Mathematical Model So That Profit Sharing Measurable and Transparent

Draft This uses mathematical models as a base calculation in distribution profit so that the process is done in a way objective and based on available data measured. With this approach, division of profit becomes more transparent, fair and easy to account for because every decision is based on clear and structured calculations.

Use of mathematical models allows the process of determining transfer pricing and distribution profit done based on possible parameters measured in a way quantitative approach to help reduce element subjectivity in taking decision as well as create base more calculations consistent. In addition, the use of mathematical models gives convenience in doing simulation of various alternative decisions so that company can choose policies that produce best performance. Implementation of quantitative method in management transfer fees and prices are also capable to increase accuracy of information used by management. Structured calculations make it easier to evaluate operational efficiency as well as help company in identifying source costs that affect profit in a way overall.

On the other hand, the mathematical model tends to be built based on assumptions of certain things that are not always in accordance with dynamic business conditions. Change in business environment, fluctuations in market demand, and uncertainty in economy can cause results obtained different with actual conditions faced by company. As a result, the decisions generated by the model are not yet of course give optimal results when applied to more complex situations (Yunita et al., 2024).

Considering Contribution Resources and Production Capacity Every Company In Distribution Profit

Draft This emphasizes that distribution profit must consider contribution of every company, including source of power supplied, capacity owned production, as well as his role in activity operational. With

notice factors said, the benefits can be allocated in a way more fair and proportional in accordance with level contribution of each company to creation values and achievements performance together.

Utilization contribution source power and capacity production as base distribution profit reflect effort. For create distribution more profit proportional. Companies that provide source Power more big, have capacity production more high, or bear burden more operational big get part appropriate benefits with contribution. Approach the can increase perception justice among member network manufacturing and strengthening commitment in Work The same term long (Knechel et al., 2021).

Measurement contribution operational as base distribution profit also drives company. For increase efficiency use source power possessed. The more big contributions made to creation mark in network, increasingly the potential is also great profits earned so that created encouragement. For increase productivity and effectiveness operational.

Although Thus, the value contribution company No always can be represented through capacity production and use source Power physical. Factors such as innovation technology, capabilities managerial, quality services, as well as market dominance often provides contribution significant to success network manufacturing. If factors the No taken into account in a way adequate distribution profits generated potential Not yet fully reflect mark the real economy created by each company.

Support Draft Relevant Network Manufacturing Collaboration With Modern Industry

Draft This support implementation Work The same in network manufacturing (network manufacturing), where several company each other collaborate. For reach objective together. Approach This relevant with modern industry because allows utilization source power, capacity, and expertise in a way more effective, so that can increase efficiency operational, power competitiveness and performance overall network manufacturing.

Development modern industry drives company. For build connection Work the same that is increasingly integrated in something network production. Through system said, the company can utilize the advantages of each member network so that activity production can be done in a way more efficient and flexible approach. This in line with need industries facing global competition and rapid market changes (Napitupulu, 2023). Network integration manufacturing allows company optimize location production, speed up flow goods and information, as well as increase ability company in respond change need consumers. Utilization coordinated network with good also can strengthen Power competition company in the international market. Although thus, success network manufacturing No only determined by aspects operational and economic. Trust factor intercompany, willingness For share information, as well as ability build connection term long own a very important role in guard sustainability Work same. Without existence strong commitment from all over member network, effectiveness designed system potential experience decline.

Able to Help Companies Reduce Conflicts of Interest In Profit Sharing Among Members Network

Draft This can help company reduce conflict interest in distribution profit between members network with apply mechanism clear, objective and transparent division. With existence base measurable calculations, every party can understand the reason behind size profits received, so creates a sense of justice, trust and work the same more good among member network.

Clarity mechanism distribution profit and determination transfer price can help create deeper relationship transparent between members network manufacturing. When the basis calculation profit known and understood by all parties, potential emergence dispute consequence ambiguity distribution profit can be minimized. Transparency it also helps increase trust and stability Work The same in term long.

Implementation system clear transfer price as tool control management can strengthen coordination inter-unit business as well as reduce potential conflicts that arise consequence difference interest operational. Clarity mechanism evaluation performance and distribution profit help every party understand his contribution to achievement Common goals. However, conflicts interest in organization business No only originate from distribution advantages. Differences objective strategic, policy companies and interests holder share often become source difficult conflict completed only through mechanism operational. Therefore that, existence system distribution transparent profits Not yet Of course capable remove all over potential conflict in network manufacturing.

Offers a Usable Calculation Basis For Managerial Decision Making and Control Operational In a way More Effective

Draft This provide base systematic and measurable calculations For support taking decision managerial. With more information accurate about costs, contributions, and sharing profit, management can do planning, control operational, as well as evaluation performance in a way more effective in achieving objective organization optimally.

Information generated from system distribution profit and transfer prices can used as base in the process of taking decision managerial. Data regarding cost, capacity production, contribution source power and benefits of each member network give a clearer picture clear about condition operational company. Information the help management in determine production strategy, allocation source power, as well as policies that can increase efficiency and profitability company. Use of transfer price as instrument control management allows company do evaluation performance in a way more measurable as well as increase effectiveness coordination inter-unit businesses involved in the production process (Abu Afifa et al., 2023).

However, success taking decision No only determined by quality available information. Changes regulations, conditions economy, development technology, and level competition industry can influence effectiveness decisions taken company. Because of that that, the results obtained from the model need combined with consideration managerial and conditions environment business so that the resulting decisions become more relevant and adaptive (Giang, 2024).

Explanation To Weakness Main Journal

Model Built Based on Many Ideal Assumptions, Such as All Companies Are Ready Maximizing Network Profits Together

Limitations of this model is built based on a number of ideal assumptions, such as existence willingness all over company For Work equal and prioritize maximization profit network in a way overall. In in practice, every company often have different interests, goals and strategies, so that application of the model can face various challenge in reach agreement together.

developed model built based on assumptions that all over company in network manufacturing own the same goal, namely maximize profit network in a way overall. Assumptions the facilitate the optimization process Because every member network considered willing coordinate activity its operations in order to achieve results best for all over system production (Lawson et al., 2014).

Harmony objective between members network of course can increase effectiveness coordination and strengthening integration activity operational. When the company own same orientation, exchange process information and retrieval decision tend ongoing more efficient so that objective together more easy achieved . However, in practice business, every company generally own interest different economies in accordance with strategy, structure ownership, and respective performance targets. The differences the can cause company more achievement - oriented individual benefits compared with profit network in a way as a whole. As a result, the assumption similarities the purpose for which it is used in the model to be difficult applied to conditions real business.

Not Considering In a way Deep Difference Managerial Interests and Interfirm Organizational Behavior

Limitations of this model is Not yet consider in a way deep difference interest managerial and behavioral organization between companies. In fact, every company own goals, culture work, and different strategies, which can affect the decision-making process decision as well as Work The same in network manufacturing. As a result, the application of the model in condition real Possible No always walk in accordance with expected results.

Discussion more focus on relationships between cost, capacity production, transfer pricing, and distribution profit so that produce framework structured and easy analysis used in the optimization process (Mubarakah & Setyaningsih, 2024). Use of system transfer price as tool control management can help clarify not quite enough answer each business unit and improve effectiveness evaluation performance organization. Clarity mechanism it also supports creation more coordination Good in environment decentralized company. On the other hand, the behavior management and characteristics organization often affects decision business taken over company. Factors such as culture organization, interests

individuals, internal conflicts, and preferences managerial can influence effectiveness Work the same thing that is intertwined. Because of the aspects the No discussed in a way in-depth, the model tends to assume that all over decision taken in a way rational and objective (Thottoli, 2021).

Model Implementation Requires Very Detailed and Complex Operational Data

Limitations of this model is its implementation requires very detailed and complex operational data, such as information cost, capacity production, use source power, as well as contribution of each company. Collection and processing of the data can need time, cost, and system adequate information, so that become challenge for company in apply the model effective.

Implementation of the model requires various operational data that includes cost production, capacity production, flow product, use source power, as well as connection transaction between members network. Detailed data availability enable optimization process produce more decisions accurate Because all over variables important can taken into account in a way comprehensive Utilization information detailed costs can also be increase quality control management and assistance company identify sources costs that affect profit operational. Accurate information give more basic strong in the process of taking decision business (ARIANI, 2023).. However, the need for very detailed data can become constraint for companies that have not own system integrated information. The process of collecting, verifying, and processing data requires source great power so that implementation of the model becomes more difficult done, especially in companies with capacity limited administration and technology.

Calculation Mathematics Used Relatively Difficult to Implement by Small or Medium Companies

Limitations of this model is use calculation relative mathematics complex, so that can difficult implemented by the company small or middle class that has limitations source power, technology, and ability analysis. As a result, the company Possible need support systems and power experts so that the model can implemented in a way effective.

Use of optimization models mathematical allows various alternative decision evaluated in a way systematic so that company can choose combination decisions that provide results best. Approach the help increase objectivity in the management process profit and transfer pricing (Wardoyo et al., 2021). Structured quantitative models also support the planning and control process. operational Because all over variables main can analyzed in a way measurable. Ability the give benefit for company in manage activity complex production. Although Thus, the level complexity calculations used can become obstacle for company small and medium enterprises. Limitations source Power humans, technology, and capabilities analysis often cause company experience difficulty in applying optimization models that require sufficient data processing and calculations complicated (Damayani et al., 2025) .

Focus Study More Focusing on Aspects Quantitative So that Social, Cultural and Business Relationship Factors are Less Discussed

Limitations study This is the focus more focus on aspects quantitative and calculation mathematically, so that factor social, cultural, and connection business intercompany Not yet discussed in a way deep. In fact, the factors can also be influence effectiveness Work same, the process of taking decisions and success application of models in practice.

Discussion focused on variables quantitative give clarity about connection between cost, capacity production, transfer pricing, and distribution benefits. Approach the facilitate the measurement process performance as well as evaluation effectiveness decisions taken company (Yaser Saleh et al., 2023).

Use indicator quantitative help company get more basic objective in do planning and control operational. Through approach mentioned, the optimization process can done in a way more systematic and measurable . However, the success Work The same business No only determined by factors economic and operational. Relationship socio - cultural organization, level trust and quality communication intercompany also has great influence to sustainability Work same. Factors the Not yet get adequate attention so that condition real connection business Not yet fully depicted in the model.

Assumed Model Being in the Environment With The tax structure is relatively uniform, making it less descriptive. Complex Cross-Border Conditions

Limitations of this model is assumptions that company operate in environment with structure relative tax uniform. As a result, the model is less capable describe condition business across countries that

have difference rates taxes, regulations, and policies more taxation complex, so that results its implementation Possible No fully according to context international.

Model designed For connect distribution profit and transfer pricing in something network manufacturing so that the optimization process can done with more simple and focused. Simplification the help explain connection intervariable in a way more clear and systematic. The approach that uses environment relative taxation uniform facilitates the calculation process and model development because variation complex regulations can minimized. This make connection between transfer and distribution pricing profit more easy analyzed. On the other hand, the company multinational generally operating in various countries with system different taxation. Differences rates taxes, regulations fiscal and policy government often become factor important in determination transfer price. Therefore that, assumption environment uniform taxation causing the model to be less capable describe condition business more international complex (Bressler & Pence, 2019).

Study Using Illustration Network Manufacturing Certain So that Generalization of Research Results to the Entire Manufacturing Industry is Still Limited

Limitations study This is use illustration on the network manufacturing certain as object study. Therefore that, the results obtained Not yet Of course can implemented in a way directly to the whole industry manufacturing Because every industry own characteristics, operational processes, and conditions different businesses, so that level generalization study Still limited (Lestari & Santoso, 2019).

Use illustration network manufacturing certain help explain How mechanism distribution profit and transfer prices can implemented in something system integrated production approach the give a clearer picture clear about connection between variables used in the model. Model testing on a network manufacturing certain also allows analysis done in a way more deep so that benefits and implications of the model can observed in a way more detailed. Approach This often used For ensure that the model can functioning in accordance with expected goals. However, the characteristics industry manufacturing is very diverse, both from side technology, structure cost, capacity production, as well as pattern connection intercompany differences the cause results obtained from One illustration network manufacturing Not yet Of course can implemented in a way directly to the whole sector industry. Because of this that, the application of the model in different contexts Still need adjustment in accordance with characteristics of each company and environment his business (Lamawitak et al., 2023)..

CONCLUSION

Based on results discussion critical that has been done, can known that there is various aspects that become strength and weakness in the division model profit operational and transfer pricing on the network manufacturing. The conclusions obtained is as following :

1. The integration of operational profit sharing and transfer pricing provides framework systematic analysis, but can simplify condition real business more complex.
2. Optimization profit network manufacturing can increase efficiency and coordination, but Not yet Of course produce distribution equitable benefits for all member network.
3. Mathematical model increase objectivity and accuracy analysis, but the results depend heavily on the assumptions used.
4. Distribution profit based on contribution source Power create more distribution proportional, but Not yet fully take into account contribution non-physical like innovation and capability managerial.
5. Draft network manufacturing support efficiency and power competition company, but success is also influenced by trust and commitment intercompany.
6. Mechanism distribution clear profit and transfer prices can reduce conflict, although conflict can also appear Because difference interests and goals strategic.
7. Model can help taking decision more managerial effective, but results decision still influenced by factors external like regulations and conditions economy.
8. Assumptions that all over company own same goal facilitate the optimization process, but difficult implemented Because every company own different interests.
9. Focus on cost, capacity production, transfer pricing, and distribution profit produce structured analysis, but factor behavior and culture organization Not yet Lots discussed.
10. Detailed data availability support more optimization accurate, but large data requirements can become constraint for part company.

11. Optimization model allows evaluation various alternative decision in a way systematic, but its complexity can make things difficult company with source Power limited.
12. Approach quantitative produce measurement objective performance, but factor social, communication, and trust intercompany Still not enough noticed.
13. Assumptions environment uniform taxation make it easier analysis, but not enough reflect condition companies operating in various countries with system tax different.
14. Use illustration network manufacturing certain make analysis more focus, but results study Not yet Of course can implemented directly to the whole type industry.

Contributions

Based on results studies and discussions that have been carried out done, the contribution tha obtained from study This can formulated as following :

1. Give greater understanding comprehensive about relatedness between *operational profit sharing* and *transfer pricing* in management network manufacturing.
2. Offers an integrated model that can used For connecting the division process profit operational with mechanism determination transfer price in One framework analysis.
3. Enrich literature management operational, especially those related to with optimization profit on the network manufacturing involving Lots company.
4. Show that optimization profit can done at the level network manufacturing in a way as a whole, not only at the level individual companies.
5. Give approach more quantitative objective in the process of distribution benefits and determination inter-member transfer rates network manufacturing.
6. Provide base more calculations transparent so that can help increase justice in distribution profit based on contribution of each company.
7. Give reference for company in evaluate contribution source power and capacity production as base taking decision economy.
8. Support development draft *network manufacturing* with show importance coordination and collaboration between members network For increase performance operational.
9. Help company understand How mechanism transfer price can used as tool control management and coordination operational.
10. Give alternative approach For reduce potential conflicts that arise consequence difference perception in distribution profit between members network.
11. Provide information that can used as base in planning production, allocation source power, and retrieval decision strategic company.
12. Show importance use of accurate and integrated operational data in support the optimization process profit and increase efficiency operational.
13. Become runway for study furthermore For develop a more sophisticated model comprehensive with consider factor organizational, social, cultural, and behavioral managerial.
14. Give base for development study continuation that can test application of the model to various sector industry, environment business international, and conditions more taxation complex.

Suggestions

Based on results discussion and conclusions that have been obtained, some suggestions that can be given is as following :

1. Further model development need consider factor organization and behavior managerial so that the results obtained more in accordance with condition real business.
2. Study next recommended For enter aspect socio - cultural organization and relationships intercompany Because factors the participate influence success Work The same in network manufacturing.
3. Model can developed with consider condition environment more business dynamic, including change market demand, development technology, and uncertainty economy.
4. Study advanced need enter contribution non-physical, such as innovation, ability managerial, quality services, and market dominance as base distribution profit.
5. Model testing on various type industry manufacturing need done For increase level generalization and validity results study.
6. Study next recommended For study influence level trust, commitment, and quality communication between members network to effectiveness model implementation.
7. Companies that want to apply this model need ensure availability system integrated information so that the required operational data can obtained in a way accurate and precise time.

8. Required model simplification or development device support so that the implementation of the model can be more easy carried out by the company small and medium.
9. Study furthermore can develop a model that is capable of accommodate difference goals and interests between members network manufacturing so that more realistic For applied.
10. Need done study more carry on about mechanism settlement possible conflicts appear consequence difference interest intercompany in network manufacturing.
11. Model development should be consider factor external, such as change regulations, policies government, and level competition industry so that the resulting decisions more adaptive.
12. Study furthermore recommended For integrate aspect management risks in order to anticipate uncertainty that can influence performance network manufacturing.
13. Model needed tested in environment business international with characteristics system different taxation for its relevance to company multinational can improved.
14. Study next can use studies more cases diverse as well as involving more Lots company For get more results representative and applicable

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