

**Ch. 21 class work**

**2. Apply transfer-pricing processes.**

**1- Use the information below to answer the following question(s).**

Bon Accord uses two divisions in the production of soybean burgers. Division A sells soybean paste internally to Division B, which, in turn, produces soybean burgers that sell for \$5 per kilogram. Division A incurs costs of \$0.75 per kilogram, while Division B incurs additional costs of \$2.50 per kilogram.

1) What is Division A's operating income per kilogram assuming the transfer price of the soybean paste is set at \$1.25 per kilogram?

- A) \$0.500
- B) \$0.875
- C) \$1.250
- D) \$1.625
- E) \$1.525

2) What is Division B's operating income per kilogram assuming the transfer price of the soybean paste is set at \$1.25 per kilogram?

- A) \$0.500
- B) \$0.875
- C) \$1.250
- D) \$1.625
- E) \$1.525

3) What is Bon Accord's operating income per kilogram?

- A) \$1.75
- B) \$1.25
- C) \$0.50
- D) \$0
- E) \$2.00

**2- Answer the following question(s) using the information below:**

Greenlawn Ltd. has two divisions, Distribution and Production. The company's primary

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**Walter Scott**

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