

The Impact of the Strategy in Determining Transfer Prices: Case of the Tunisian Companies

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Abstract

The emergence of the transfer pricing is the consequence of the appearance of big and complex modern enterprise structured by centers of autonomous responsibilities. These centers often make recourse to the internal transfers between the different divisions, what requires the determination of a relative price to these transactions that is probably the transfer pricing. The transfer pricing edge is determined among others by several methods, those founded on the concept of costs but on the price of market as well as by the negotiation between the various centers of responsibilities in the organization. In spite of the multiplicity of methods, the fixing of the transfer pricing is subordinated by other determining factors of which the most important are essentially the taxes and the strategy. Different the object of our research is to clarify the methods of determinations of the transfer price on the one hand and on the other hand, the strategic and tax implications of the transfer pricing. In the goal to clarify this work well, we led year closed investigation to 32 technical Tunisian enterprises that make recourse to the transfer pricing.

Index terms— Transfer price - negotiation - vertical integration - diversification and decentralization.

1 INTRODUCTION

The turbulence of the environment encourages the companies with the international scales that with the national scales to adopt more effective management styles. This encourages the existence of some rules to manage the internal transfers between these entities. These last are explained by effective techniques on the matter such as those of the internal delivery price. The literature on the transfer pricing (TP) includes work of several authors like Watson and Baumler (1975), Eccles (1985), Spicer (1988), Emmanuel and Chahdi (1994), van der MeerKooistra (1994), Colbert and Spicer (1995) and Olyns and Al (1999).

These studies treat all of the importance of the organisational and strategic context in the determination of the methods of the transfer pricing. Watson and Baumler (1975) theorized the price of transfer within the framework of the strategies of differentiation. Eccles (1985) proposes that the system of internal delivery price depends on the organisational strategy on vertical integration and diversification. Spicer (1988) and Colbert and Spicer (1995) affirm while being based on the theory of the costs of transactions and on the organisational economy that the transfer pricing depends on several factors inter alia the contextual factors.

The adoption of some effective management styles is essential. So the decentralized organizations are in the obligation to resort to rules to manage the internal transfers by the technique of the transfer pricing. This work will try to know the transfer pricing up to what point can be regarded as being a tool of allowance of the resources and measurement of the performances all while being based on the strategic and tax characteristics of Tunisian companies?

Our problems are summarized in the fact that the transfer pricing did not cease gaining in importance in the last few years at the same time as sources of concerns of the tax authorities and as a source of competitive advantage whose companies seek to draw from it the best part in spite of the difficulties of their installation.

Does this encourage us to study the strategic characteristics of the Tunisian companies influence they practices it this technique?

In order to treat the various aspects of the problems, we propose to evoke like major goal for this work up to what point to explain the transfer pricing, considered as being a control mechanism and on operational piloting, depends in an objective and realistic way of the strategic choices adopted by the Tunisian companies.

With an aim of clarifying the technique of the transfer pricing well we will proceed to two types of investigations. First theoretical is based on a literature abundant and disparate and the second emanates from an empirical investigation carried out in the Tunisian context.

We will illustrate our theoretical research by another empirical based on a questionnaire. This last will determine the reality of 32 companies characterized by

2 The Impact of the Strategy in Determining

Transfer Prices: Case of the Tunisian Companies decentralization and calling upon the technique of the transfer pricing in order to confirm or to cancel the assumptions of research. The organization of our research is the following one. After a first introductory section, we will devote the second to the presentation of the bases and the methods of determinations of the transfer pricing. The third section will be reserved for the exposure of the determinants of the transfer pricing (strategy). A fourth section will make it possible to present our theoretical investigation and to draw the suitable conclusions.

3 II.

4 BASES AND METHODS OF DETERMINATIONS OF THE TRANSFER PRICING a) Bases Of The Transfer Pricing

The literature assigns with the system of transfer pricing certain numbers of objectives among which those of optimal allowance of the resources, of maximization of the profit, performance evaluation and motivation of the managers (Kaplan 1982 ?? Eccles 1985 ?? Colbert and Spicer 1995 ??nd Smith 2002 b).

This whole of objectives is also at the origin of three principal theoretical approaches of the transfer pricing (Mbianga 2003). They are the approaches economic, organisational or strategic and sociological.

5 i. Economic approach

This approach rests on the transposition of a famous theorem of the economic theory known as neoclassic showing that the invoicing at the marginal cost makes it possible to optimize the allowance of the resources (Borkowski 1990)

6 ii. Strategic or organisational approach

The organisational approach is developed little compared to the economic approach. She considers that a policy of transfer interns is not limited to the fixing of a price, but which she includes/understands of the organisational choices (degrees of freedom left in the centers to buy outside, modes of regulation of the conflicts). Any solution can be conceived provided that it is coherent with the strategy of the company (Colbert and Spicer 1995).

iii. Sociological approach Stress that the internal transfers are a conflict mode of regulation of the reports/ratios in the company where they transpose an apparent logic from market since they do not found a real relation of suppliers with customers (Book 1991). ??wieringa and Waterhouse (1982) constitute the principal founders of this approach.

7 b) Methods Of Determinations Of The Transfer Pricing

Several methods of determination of the transfer price are generally quoted in the literature. A good enumeration is made by it in (Kaplan 1982 ?? Gervais 1988), or ??Ancil et al. 1999). The empirical studies carried out show that some only are used in practice. The methods of determination of transfer pricing are numerous. However, we distinguish three main categories with several alternatives it acts of the methods founded on the price contract, those founded on the production costs and finally that resting on the negotiation or hybrid (Mbianga 2003).

i. The evaluation by reference to the contract prices The reference of the market seems logical in the case of transfer between center. The evaluation by the contract price envisages the use of several techniques for the determination of the transfer pricing, enter others, the contract price in force, the readjusted contract price and the double price.

ii. The evaluation by reference to the costs The evaluation by reference to the cost is particularly used in the case of the companies decentralized. However to found a system based on the cost it is preferable to determine the method of calculating of the costs as well as the margin which must be added to this cost if necessary. Several techniques based on the costs of which most important are the method of the complete cost, the method of the raised variable cost of a fixed price of standing fixed overheads and that of the standard variable cost plus a profit margin and a contribution budgeted for to the absorption of the standing fixed overheads of the center supplier.

iii. The negotiation The use of the negotiation for the determination of the transfer pricing testifies the existence to a price founded well by various divisions, that appears by the presence of a consensus between the various parts implied in the transfer (division and head office) and of the realization of the objects of decentralization in term of autonomy of divisions while respecting the good being of the company (Gervais 1988).

The negotiation especially plays a big role in the determination of the transfer pricing for the decentralized companies (Kaplan 1982). She is proposed like the only means to arrive at transfer pricing which carries out the convergence of the objectives of the firm and to justify and evaluate the performance of divisions (Waston and Boumler 1975, Kaplan 1982, Mbianga 2003).

8 III.

9 DETERMINANTS OF THE INTERNAL DELIVERY PRICES

the availability within the company of a countable system which makes it possible to generate information concerning the costs and in end the occasional or permanent nature of the internal transfers. Moreover, Gervais (1988) notes that in practice the choice of a price policy of transfer seems to depend on two capital variables namely: It context strategy structure in which are the internal transfers Them legal, financial and tax constraints which are essential on the centers responsibilities.

a) The Taxation All other techniques of transfers indirect, the system of the transfer pricing is regarded as being a means of escaping the rigor from the taxation rules (Vine grower 1996). Indeed, the leading authorities of the group have the possibility of choosing an optimal distribution of the products or loads between the various companies of the groups.

It is commonly allowed that the transfer pricing are used like a means to minimize the taxes of the company. If the transfers are done between subsidiary companies of a group of company located in different geographical areas such as for example the multinationals, we note that the transfer pricing are established in the manner to show all the profits in a subsidiary company located in an area with low level of imposition and not to assemble any profit in the other subsidiary companies located in countries strongly imposed.

However, the recourse to such handling of the transfer pricing can be contradictory with the problem of measurement of the performance and the motivations of the persons in charge. The firm is selected to found a policy of transfer pricing which must meet two not easily reconcilable aims with knowing to be made profit from the advantages of decentralization on the one hand and pay a minimum of tax on the other hand.

Theoretically, some suppose that a firm can separate the problem from the tax on the problem of the reward by founding a double system of transfer pricing, for the tax objective and the other for the objective of internal control in particular the evaluation and the motivation. However in practice this solution is used very little because the majority of the companies use same accountancy for the two objectives (Chan and Chow 2001).

10 b) Strategy

The success of a company is strongly conditioned by its capacity to face the complexity of its external environment and intern, it is called to lay down his objectives and to implement strategies dice the beginning (Mintzberg1995).

The transfer pricing are regarded as a means to implement the strategy and that are the strategic Several researchers agree on the importance of the role of the strategy of the company in the explanation of the choice of the policies of transfer pricing by the leaders. They affirmed that the adoption of a particular policy of transfer pricing is mainly given by the strategic directions of the company.

Indeed, Bouquin (1991) arrives at the following conclusion that "a system of transfer pricing must be the image of the strategy of the company or group, and its evolution must at least accompany the evolution by the strategy".

Moreover Bouquin (2000) watch that the adaptation of a particular policy of transfer pricing is mainly given by the orientations strategic of the company.

Gervais (2000) notes that the transfer pricing are very often only the reflection of the couple strategystructure chosen by the firm and of the legal constraints, financial and tax which are imposed to him. (1996) stresses that the strategic consideration has a great influence on how the firms choose the methods of price determination for the relations of long-term transfers.

The assertions presented above constitute to some extent a strong testimony of the existence of a relation between the strategy and the determination of the transfer pricing within the organizations.

The bonds which the strategy and the policies maintain transfer pricing register in the dynamics of the relation strategy controls. This relation is recently the object of a renewal of attention on behalf of the researchers (Tooth 1990, Simons 1990 (Bouquin 2000)).

Recent research showed, helped in that by work on the formulation and the implementation of the strategy (Mintzberg and Mintzberg 1985 andMintzberg 1995), that the bonds which control management and in particular the NCV and the strategy maintain are more ambiguous than it is believed (Book 2000).

While referring to panoply of study, we can note that there is a relation between the transfer pricing and the strategy of company. Indeed, very undertaken must lay down its policy of transfer pricing by respecting a coherence with its strategy not to confront itself with a failure of strategic choice (Bouquin2000, Dent1990).

Eccles ??1985), of Colbert and Spicer (1995) and Mbianga (2003) constitutes the most remarkable work evoking the interactions of the policies of the transfer pricing with the strategic context of the company.

The use of the transfer pricing like a strategic tool appears clearly in work of Eccles ??1983, ??1985), it finds a relation contingent between the strategy, the structure and the policies of the transfer pricing.

Starting from an empirical study being based on a sample of American companies, Eccles ??1983, ??1985) has highlight which the policy of the transfer pricing objectives of the company which determine the policies of these prices (Colbert and Spicer1995).

must always be the reflection of the strategy and the mode of organization adopted by the firm. ??ccles (1985) establishes bonds between the policies of transfer pricing and the strategy. It draws up then a typology of the policies of transfer pricing has four types of strategies and structures (the relation strategy structure being indissociable.

11 EMPIRICAL VALIDATION

On the level of this section we will present the methodology of research which we continued to answer the problems of our study as well as the methods of analysis used in order to validate our assumptions empirically.

Information referring to the elements internal management including the policy of the transfer pricing is not the subject of an obligatory or optional disclosure in the financial statements of the Tunisian companies. This irrefutable fact leads us to choose the investigation and by calling upon the questionnaire for the data-gathering.

12 a) The choice of the sample

The object of our study being to check the relation between the strategic characteristics of the company and the practice of determination of the transfer pricing. The population will consequently be consisted companies which practice the transfer pricing.

Into final, the number of the companies which composed the final sample is increased to 32 companies (combination between group of company and decentralized companies).

Actually, the questionnaire was sent to 45 companies. 13 companies did not answer the questionnaire for various reasons which are articlent mainly around a simple negligence on behalf of the persons in charge of these companies. The rate of answer is thus about 71%.

The composition of the final sample is of 32 companies belonging to the various industrial sectors and calling upon the technique of the transfer pricing. These companies are collected near the API one (arranges industrial promotion relating to the year 2005-2006). The base of the transfer -base of the pricing depends on the structure transfer pricing adopted by the companies -structure of company H3: The policy of the internal -internal policy of transfers depends on the strategy transfer. adopted by the Tunisian -strategic direction companies.

13 Types of industries

Numbers of the % companies percentage

14 Agri business industries 9 28

Chemical industries 10 31.5

Textile industries and clothing 5 15.5

Industries electric, mechanical engineering industries and 4 12.5 metallurgical Industries of the construction materials ceramics and glass 4 12.5

b) The Questionnaire

The questionnaire was elaborate on a theoretical basis. Indeed, its main roads were defined while referring to the theoretical part of this memory and its general form was adopted on the basis of article certain of the American and French literature.

The procedure of investigation proceeded over one period of approximately 4 months (October 2005 until the end of the month of January 2006).

15 c) Methods Of Analysis

Being given the objective of our research (the study of the practice of the transfer pricing in relation to the characteristics strategic of the company) and the qualitative nature of the variables, the adopted methods of analysis are the following ones: The bivariate analysis refers in our case being studied of the tables of contingency called still the cross tables or simply the two-dimensional boards.

The advantage of the bivariate analysis is to be easily comprehensible by a user even not very familiar of the statistical analysis. The disadvantage is that each analysis represents only one weak part of information available and that the number of possible combinations is very high as soon as the number of variables is important This

level, we seek through the bivariate analysis the independence or the association of the two variables elements of the study.

Following the analysis of independence (Khi square), we made resort to the multivariate analysis presented by the Factorial Analyze method Correspondence (AFC) in order to examine more in detail the relation of dependence in term of correspondence.

16 d) The interpretation of the results

The bivariate analysis uses the technique of the tables of contingency and the test of independence of khi square. The results obtained for each crossing are summarized in the form of two tables. It is now a question of checking the various assumptions of research by using on the one hand the test of khi square and on the other hand the AFC H H1 : The objective of the Transfer price depends on the behaviours of the persons in charge of centers.

Considering nonthe satisfaction of the second condition relating to the application of the test of khi square to knowing any theoretical frequency does not have to be equal to zero and not more than 20% of the theoretical frequencies are lower than 5 in the validation of our assumptions, we made resort to another test which is similar to the first (Phi and Vde Cramer).

Phi is a measurement of association or connection based on khi square and consisting in dividing the statistics khi square by the sample size and taking the square root of the result.

The V of Cramer is also a measurement of association based on khi square The V of Cramer always lies between 0 and 1, with zero indicating the absence of association between the variables of line and column and the values close to 1 indicating a degree of association raised between the variables of line and column.

It is a question of checking the H0 assumption: independence enters the two variables. $\Phi = 0,888$ $P = 0.03 < 0.05$ V of Cramer = 0,513

We can reject H0 and speak about the dependence between the variables with knowing the behavior of the persons in charge of centers and the objective of the transfer pricing It should be noted that the recourse to the use of a AFC (Factorial Analysis of Correspondence) makes it possible to examine more in detail this dependence in term of correspondence and to answer the following question: is what there exists a particular behavior for which corresponds a particular objective.

However, it is useful to choose the most important factor while being based on the singular value because it can be interpreted as being the correlation between method line and method column or on the basis of proportion of inertia explained.

We can affirm that the first dimension allows better an interpretation of the bonds between method line and method column ($VS = 0.788$). The first factor is able to restore 78,8% of initial information.

17 March

18 Symmetric measures

Nominal by Nominal: By examining each dimension we can have the idea on the methods lines (Behavior of the persons in charge of centers) which are the person in charge of their formation. We have the contributions absolute and relative.

19 Number of valid

For the first factor we can limit ourselves to these two points namely: opportunism and the mutual agreement on the performance to recover 88% of initial information.

in the same way, the second factor with a contribution as important as the first, indeed, information recovered about 85% is presented by the opportunism and the asymmetry of information.

For the points columns, the first factor makes it possible to restore 86% of the initial information distributed between maximum profit and measurement of performance. The second factor has in its turn such an important contribution, it is able to recover 94% of initial information.

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21 Dimension inertia

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According to the graph, we note that there exist particular behaviours for which a well defined objective such as for example the correspondence between the mutual agreement corresponds to the performance and the measure of performance.

There is tendency more than the average so that the persons in charge of centers having a behaviours characterized by a mutual agreement on the performance have an objective clear of transfer pricing to knowing measurement of performance. H H2: The base of the Transfer price depends on the structure adopted by the companies.

To check the possible relation between the base of the transfer pricing and the structure of company, we called first of all upon the test of independence Phi and Vde Cramer which is similar to the test of khi square:

It is a question of checking the H0 assumption: independence between the two variables object of the study to knowing the base of the transfer pricing and the structure of company.

$\Phi = 0,557$ $P = 0.042 < 0.05$ V of Cramer = 0,394

We can reject H0 and speak about the dependence between the variables with knowing the base of the NCV and the structure of company.

In the same way, the recourse to the use of a AFC makes it possible to examine more in detail this dependence in term of correspondence.

Following this type of analysis we note in this table that the risk of rejection of H0 is relatively weak (0.042 < 0.05). This makes it possible to reject this assumption and to admit the correspondence. Moreover, we can affirm that the first dimension allows better an interpretation of the bonds between method line and method column (VS = 0.533). The first factor is able to restore 91,7% of initial information.

With regard to the methods lines and their interpretation compared to each factor selected we called upon this table which determines the characteristics of the points lines: By examining each one of dimension we can especially have an idea on the methods lines in the presence of the absolute contribution (contribution of point with inertia of dimension) and of the relative contribution (contribution of dimension to inertia of point).

In the same way, the second factor with a information recovered about 98,8% is presented by the prices based on the costs and the mixture of the contract price and those founded on the costs.

As for the methods columns the following Indeed, the first factor makes it possible to recover 95,9% in given term of inertia or contributions absolute on the one hand by the matrices or multidivisional structure with a strong independence and the functional structure with a high degree of cooperation.

We as note that the second factor with a rather important absolute contribution as the first factor, the points which it form are, on the one hand, the structure and the functional structure with a high degree of cooperation (35,1%). what makes it possible to recover 96,6% of the contributions absolute.

Lastly, According to the graph, we engrave that there exist particular structures for which there exists a suitable base of the transfer pricing. For example, for a matrices or multidivisional structure with a strong independence between the units it corresponds a transfer pricing based on the contract price.

$\Phi = 0,601$ $p = 0,021 < 0,05$ V of Cramer = 0,425

We can reject H0 and speak about the dependence between the variables with knowing the policy of the internal transfers and the strategic direction of the companies.

By examining this table, we notice that the risk of rejection of H0 is relatively weak (0.021 < 0.05), which makes it possible to reject this assumption and to admit the correspondence between the two variables.

The recourse to the singular value makes it possible to determine the importance of dimension and it can be regarded as the correlation between the lines and the columns.

For the first dimension it has one (VS = 59,8%), therefore the latter allows better an interpretation of the bonds between method line and method column. The first factor is able to restore 98,9% of initial information With regard to the methods lines and their interpretation compared to each factor selected we called upon this table which determines the characteristics of the points lines: H H3: the policy of the internal transfers depends on the strategy adopted by the Tunisian companies.

To check the absence or the presence of possible link enters, on the one hand, the policy of the internal transfers and, on the other hand, the strategy of the company, we called upon the test of independence. For the choice of the points of the first factor, the same principle is applied to know Min of points/max of inertia, which encourages us to be limited to the two following points:

The delegation of the source of supply (63,2%) and priority with the internal provisioning and of the most imposed transfers (35, 9%). These two points make it possible to recover 99,1% of initial information.

In the same way, the second factor with a contribution as important as the first, indeed, the information recovered about 94,4% is presented by the priority to the internal provisioning and of the most imposed transfers and by a share of the provisioning is internal.

For the points columns, the first factor makes it possible to restore 95,5% of initial information fragmented between the strategic direction of the companies characterized by a great diversification and weak integration (29,9%) and that determined by a weak diversification and close integration (65,7%).

In the same way, the second factor presents a very important absolute contribution that the first. Indeed, it is able to deliver 96,9% of initial information in term of absolute contribution.

Finally, according to the graph, we notice that there exists a particular policy of transfer pricing for which it corresponds a suitable strategic direction adoptee by the Tunisian companies. For example, for a strategic direction characterized by a strongly developed diversification and integration it corresponds an internal policy of transfer characterized by a share of the provisioning is internal.

V.

22 CONCLUSION

The study of the relation of the practices of the transfer pricing with the strategic and organisational characteristics of the Tunisian company was based on an investigation near companies of decentralized groups and the companies which uses this practice within the centers.

The two types of analyzes to knowing the bivariate and multivariate analysis show the existence of a relation

of dependence between the behaviour of the transfer pricing. This result thus makes it possible to validate the first assumption empirically. Moreover, the AFC makes it possible to affirm that there exist particular behaviours for which corresponds a well defined objective

In the same way for the second assumption H2, we note according to the two types of analysis which this assumption is checked and we can affirm empirically that the base of the NCV depends on several factors enter others the structure adopted by the Tunisian companies.



Figure 1:

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³-,787 1,151 ,186 ,147 ,653 ,491 ,508 ,999 valeur ajoutée écono ,28 1 -,602 -,618 ,128 ,129 ,282 ,627 ,319 ,946 mesure de performance ,250 1,495 ,133 ,443 ,709 ,012 ,995 ,004 ,998 croissance élevée ,281 -,202 -,268 ,031 ,015 ,053 ,288 ,245 ,533 Total actif 1,000 ,789 1,000 1,000 a. Normalisation principale symétrique

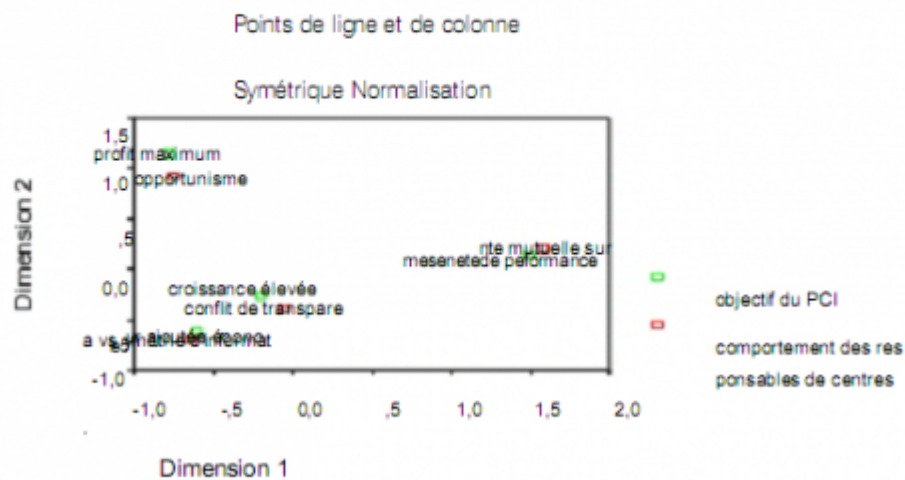


Figure 2: Global

Mesures symétriques

		Valeur	Signification approximée
Nominal par Nominal	Phi	,557	,042
	V de Cramer	,394	,042
Nombre d'observations valides		32	

- a. L'hypothèse nulle n'est pas considérée.
- b. Utilisation de l'erreur standard asymptotique dans l'hypothèse nulle.

Figure 3:

Caractéristiques des points colonnea

structure de société	Masse	Score dans la dimension		Inertie	Contribution				
		1	2		De point à inertie de dimension		De dimension à inertie de point		
					1	2	1	2	Total
très décentralisée a	,344	,252	-,536	,027	,041	,615	,424	,576	1,000
fonctionnelle avec	,375	,624	,388	,087	,274	,351	,896	,104	1,000
matricielle ou multi	,281	-1,140	,138	,196	,685	,033	,996	,004	1,000
Total actif	1,000			,310	1,000	1,000			

a. Normalisation principale symétrique

Figure 4:

1

Figure 5: Table 1 :

	Theoretical	base of the Assumptions of re-	Variables
	assumptions	search	
	Kaplan	1982,1985, Ec- cles	-objective of the
	Colbert and Spicer 1995, Smith 2002	pricing depends on the behaviors	transfer pricing
	B and Mbianga 2003	of the persons in charge of	-behavior of the
2012	Gervais 1988 and Bouquin 2000	centers H2:	persons in charge
March			
48	Gervais 2000, Eccles 1985, Book 1991 and Colbert and Spicer 1995		
and Business			
Research			
Volume			
XII Issue			
V Version I			
Global			
Journal of			
Management			

Figure 6: Table 2 :

Features points lines a	
2012	aractéris tiques des points colonnes a Score dans la dimension
Ma	De dimension
1	à inertie de dimension 1 2 Inertie 1 2 -,754 ,930 ,194
1	,180 ,569 -,052 -,396 ,032 ,001 ,129 1,589 ,200 ,440 ,700 ,023
	-,652 -,697 ,123 ,118 ,279 ,789 1,000 1,000 1 2 Inertie 1 2 a)
	Principal normalization symmetric objectif du PCI Masse profit ,576 ,424 1,000
	maximum conflict ation asymfdfdmetry ,250 ,313 ,219 ,219 1,000 ,021 ,585 ,606
	opportunism conflict mutual understanding information asym-
	metry ,188 conflict mutual understanding Responsible inform ,599 ,330 ,929
	opportunism behavior point inertia 1 2 Total
	Contribution

[Note: © Global Journals Inc. (US) © 2012 Global Journals Inc. (US)]

Figure 7:

Caractéristiques des points lignes a							
Score dans la dimension				De point à inertie de dimension			Contribut
	Masse 1	2		Inertie 1	2		De dimen
fondement du PCI							
les prix de marché	,375	-,934	,070	,175	,614	,011	,998
les coûts	,375	,662	,368	,096	,308	,317	,915
mélange des prix de	,250	,408	-,657	,039	,078	,672	,562
Total actif	1,000			,310	1,000	1,000	
a. Normalisation principale symétrique							

Figure 8:

334 Finally we as perceive, according to the two types of already quoted analyzes, as the last assumption is checked.
335 The empirical results is proof of the existence of a similarity between the theory and the practice.
336 In conclusion, the results of this study showed that the strategic and organisational characteristics are well
337 reflected in the practices of the internal transfers on the level of the Tunisian companies.

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