

¹ The Impact of the Strategy in Determining Transfer Prices: Case ² of the Tunisian Companies

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⁶

⁷ **Abstract**

⁸ The emergence off the transfer pricing is the consequence off the appearance off has big and
⁹ complex modern enterprise structured by centers off autonomous responsibilities. Thesis
¹⁰ centers often make recourse to the internal transfers between the different divisions, what
¹¹ requires the determination off has relative price to thesis transactions that is probably the
¹² transfer pricing. The transfer pricing edge Be determined among others by several methods,
¹³ those founded one the concept off costs but one the price off market ace well ace by the
¹⁴ negotiation between the various centers off responsibilities in the organization. In splashes the
¹⁵ multiplicity off methods, the fixing off the transfer pricing is subordinated by other
¹⁶ determining factors off which most important are essentially the taxes and the strategy.
¹⁷ Different the object off our research is to clarify the methods off determinations off the transfer
¹⁸ price well one the one hand and one the other hand, the strategic and tax implications off the
¹⁹ transfer pricing. In the goal to clarify this work well, we led year closed investigation to 32
²⁰ technical Tunisian enterprises that make recourse to the off the transfer pricing.

²¹

²² *Index terms*— Transfer price - negotiation - vertical integration - diversification â???" decentralization.

²³ **1 INTRODUCTION**

²⁴ he turbulence of the environment encourages the companies with the international scales that with the national
²⁵ scales to adopt more effective management styles. This encourages the existence of some rules to manage the
²⁶ internal transfers between these entities. These last are explained by effective techniques on the matter such
²⁷ as those of the internal delivery price. The literature on the transfer pricing (TP) includes work of several
²⁸ authors like Watson and Baumler (1975), ??ccles (1985), Spicer (1988), Emmanuel and ??ehafdi (1994), vander
²⁹ MeerKooistra (1994), Colbert and ??picer (1995) and ??oyns and Al (1999).

³⁰ These studies treat all of the importance of the organisational and strategic context in the determination of the
³¹ methods of the transfer pricing. Watson and Baumler (1975) theorized the price of transfer within the framework
³² of the strategies of differentiation. Eccles ??1985) proposes that the system of internal delivery price depends
³³ on the organisational strategy on vertical integration and diversification. Spicer (1988) and Colbert and Spicer
³⁴ (1995) affirm while being based on the theory of the costs of transactions and on the organisational economy
³⁵ that the transfer pricing depends on several factors inter alia the contextual factors.

³⁶ The adoption of some effective management styles is essential. So the decentralized organizations are in the
³⁷ obligation to resort to rules to manage the internal transfers by the technique of the transfer pricing. This
³⁸ work will try to know the transfer pricing up to what point can be regarded as being a tool of allowance of the
³⁹ resources and measurement of the performances all while being based on the strategic and tax characteristics
⁴⁰ Tunisian companies?

⁴¹ Our problems are summarized in the fact that the transfer pricing did not cease gaining in importance in
⁴² the last few years at the same time as sources of concerns of the tax authorities and as a source of competitive
⁴³ advantage whose companies seek to draw from it the best part in spite of the difficulties of their installation.

7 B) METHODS OF DETERMINATIONS OF THE TRANSFER PRICING

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

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

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

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

54 2 The Impact of the Strategy in Determining

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

61 3 II.

62 4 BASES AND METHODS OF DETERMINATIONS OF THE 63 TRANSFER PRICING a) Bases Of The Transfer Pricing

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

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

69 5 i. Economic approach

70 This approach rests on the transposition of a famous theorem of the economic theory known as neoclassic showing
71 that the invoicing at the marginal cost makes it possible to optimize the allowance of the resources (Borkowski
72 1990)

73 6 ii. Strategic or organisational approach

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

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

82 7 b) Methods Of Determinations Of The Transfer Pricing

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

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

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

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

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

106 8 III.

107 9 DETERMINANTS OF THE INTERNAL DELIVERY 108 PRICES

109 the availability within the company of a countable system which makes it possible to generate information
110 concerning the costs and in end the occasional or permanent nature of the internal transfers. Moreover, Gervais
111 (1988) notes that in practice the choice of a price policy of transfer seems to depend on two capital variables
112 namely: It context strategy structure in which are the internal transfers Them legal, financial and tax constraints
113 which are essential on the centers responsibilities.

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

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

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

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

131 10 b) Strategy

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

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

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

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

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

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

149 The bonds which the strategy and the policies maintain transfer pricing register in the dynamics of the relation
150 strategy controls. This relation is recently the object of a renewal of attention on behalf of the researchers (Tooth
151 1990, Simons 1990 ?? Bouquin 2000).

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

15 C) METHODS OF ANALYSIS

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

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

160 The use of the transfer pricing like a strategic tool appears clearly in work of Eccles ??1983, ??985), it finds
161 a relation contingent between the strategy, the structure and the policies of the transfer pricing.

162 Starting from an empirical study being based on a sample of American companies, Eccles ??1983, ??985) has
163 highlight which the policy of the transfer pricing objectives of the company which determine the policies of these
164 prices (Colbert and Spicer1995).

165 must always be the reflection of the strategy and the mode of organization adopted by the firm. ??ccles
166 (1985) establishes bonds between the policies of transfer pricing and the strategy. It draws up then a typology of
167 the policies of transfer pricing has four types of strategies and structures (the relation strategy structure being
168 indissociable.

169 11 EMPIRICAL VALIDATION

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

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

175 12 a) The choice of the sample

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

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

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

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

189 13 Types of industries

190 Numbers of the % companies percentage

191 14 Agri business industries 9 28

192 Chemical industries 10 31.5

193 Textile industries and clothing 5 15.5

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

196 b) The Questionnaire

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

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

202 15 c) Methods Of Analysis

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

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

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

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

215 **16 d) The interpretation of the results**

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

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

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

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

229 It is a question of checking the H0 assumption: independence enters the two variables. Phi =0,888 P=
230 0.03<0.05 V of Cramer=0,513

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

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

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

241 **17 March**

242 **18 Symmetric measures**

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

246 **19 Number of valid**

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

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

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

254 **20 Global Journal of**

255 **21 Dimension inertia**

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

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

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

22 CONCLUSION

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

268 $\Phi = 0,557$ $P = 0,042 < 0,05$ V of Cramer = 0,394

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

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

273 Following this type of analysis we note in this table that the risk of rejection of H0 is relatively weak
274 ($0,042 < 0,05$). This makes it possible to reject this assumption and to admit the correspondence. Moreover,
275 we can affirm that the first dimension allows better an interpretation of the bonds between method line and
276 method column ($VS = 0,533$). The first factor is able to restore 91,7% of initial information.

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

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

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

286 We as note that the second factor with a rather important absolute contribution as the first factor, the points
287 which it form are, on the one hand, the structure and the functional structure with a high degree of cooperation
288 (35,1%). what makes it possible to recover 96,6% of the contributions absolute.

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

292 $\Phi = 0,601$ $p = 0,021 < 0,05$ V of Cramer = 0,425

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

295 By examining this table, we notice that the risk of rejection of H0 is relatively weak ($0,021 < 0,05$), which makes
296 it possible to reject this assumption and to admit the correspondence between the two variables.

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

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

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

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

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

313 For the points columns, the first factor makes it possible to restore 95,5% of initial information fragmented
314 between the strategic direction of the companies characterized by a great diversification and weak integration
315 (29,9%) and that determined by a weak diversification and close integration (65,7%).

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

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

322 V.

22 CONCLUSION

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

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

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

331 In the same way for the second assumption H2, we note according to the two types of analysis which this
332 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. ^{1 2 3}



Figure 1:

333

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²The Impact of the Strategy in Determining Transfer Prices: Case of the Tunisian Companies

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

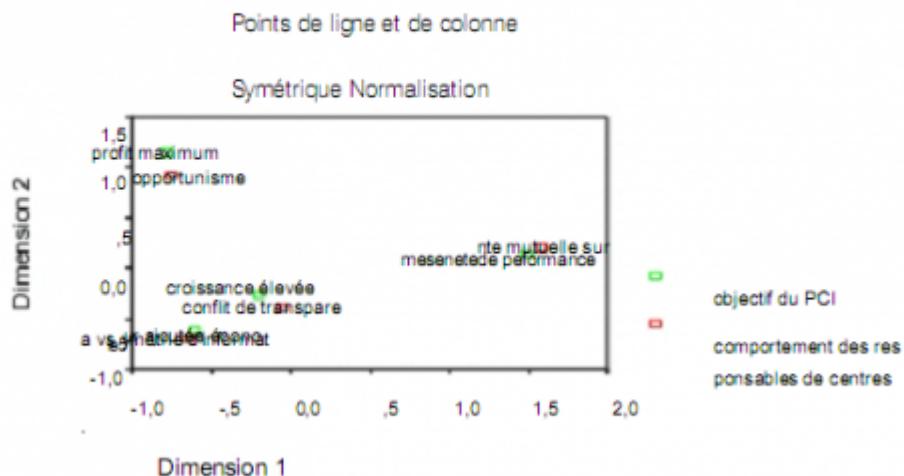


Figure 2: Global

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 colonnes

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

a. Normalisation principale symétrique

Figure 4:

Figure 5: Table 1 :

| | Theoretical assumptions | base of the Assumptions of research | Variables |
|--|--|--|-------------------|
| | Kaplan Ec- cles | 1982,1985, H1: The objective of the transfer | -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 | Contribution |
|---|---|-----------------|
| MarDk point à inertie de dimension 1 2 Inertie 1 2 | -,754 ,930 ,194 | De dimension |
| ,180 ,569 -,052 -,396 ,032 ,001 ,129 1,589 ,200 ,440 ,700 ,023 | | à inertie de |
| -,652 -,697 ,123 ,118 ,279 ,789 1,000 1,000 1 2 Inertie 1 2 a) | | point 1 2 Total |
| Principal normalization symmetric objectif du PCI Masse profit | ,576 ,424 1,000 | |
| maximum conflict ation asymfdfdfmetry ,250 ,313 ,219 ,219 1,000 | ,021 ,585 ,606 | |
| opportunism conflict mutual understanding information asym- | ,989 ,008 ,997 | |
| 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 | | | | | | Contribut De dimen | |
|---------------------|--------------------------------------|-------|-------|---------------------------------|-------|-------|-----------------------|--|
| | Score dans la dimension | | | De point à inertie de dimension | | | | |
| | | 1 | 2 | 1 | 2 | | | |
| fondement du PCI | Masse 1 | | 2 | Inertie 1 | | 2 | 1 | |
| 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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