The Economics of Transfer Pricing

Edited by
Lorraine Eden
Professor of Management
and Gina and Anthony Bahr Professor in Business
Texas A&M University, College Station, Texas, USA

THE INTERNATIONAL LIBRARY OF CRITICAL WRITINGS IN ECONOMICS

An Elgar Research Collection
Cheltenham, UK • Northampton, MA, USA
## Contents

**Acknowledgements**

*Introduction:*  *The economics of transfer pricing: looking back, thinking forward*

Lorraine Eden  

x

xiv

### PART I  THE EARLY WORK: DIVISIONALIZED TRANSFER PRICING


### PART II  GOVERNMENTS AND TRANSFER PRICING

#### A  Government Regulation


44  
58  
76  
89  
102  
114
Barming Models


**PART III MARKETS AND TRANSFER PRICING**

**A Market Distortions**


**B Product Characteristics: Intangibles and Non-Renewable Resources**


PART IV  EMPIRICAL ESTIMATES OF TRANSFER PRICE MANIPULATION

A  Income Shifting Estimates


B  Transfer Mispricing Estimates


<table>
<thead>
<tr>
<th>No.</th>
<th>Author(s) and Year</th>
<th>Title and Source</th>
</tr>
</thead>
</table>