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短文

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基于Cournot-Bertrand 混合竞争的企业集团转移定价决策

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Transfer pricing strategy for multi-divisional firm under Cournot-Bertrand mixed competition

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摘要

图/表

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摘要

研究多部门企业集团在最终产品市场面临Cournot-Bertrand 混合竞争时的转移定价决策问题. 由动态博弈的逆向归纳求解方法可知, 均衡转移定价策略将随着最终产品之间的关系而有所差异. 当竞争对手仅生产最终产品时, 最优转移价格高于边际成本, 且采用价格-产量竞争优于产量-价格竞争; 当竞争对手为垂直一体化企业时, 采用产量-价格竞争的最优转移价格高于边际成本, 采用价格-产量竞争则低于边际成本, 而且采用产量-价格竞争优于价格-产量竞争.

关键词 : Cournot-Bertrand 混合竞争, 转移定价, 边际成本

Abstract :

The multi-divisional firm's transfer pricing policy under Cournot-Bertrand mixed competition in final goods market is analyzed. By using the backward induction in a dynamic game, the equilibrium transfer pricing strategies can change with the differentiation of the final goods. If the competitor produces only the final output, the optimal internal transfer price is higher than the marginal cost and optimal strategy is price-output competition. If the rival firm is vertically integrated, the optimal transfer price is higher(lower) than the marginal cost under output-price(price-output) competition. Moreover, output-price competition is superior to the price-output strategy for the multi-divisional firm.

Key words : Cournot-Bertrand mixed competition transfer pricing marginal cost

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