

REFERENCES

- Adigamova, F. F. (2016). Advanced training of tax consultants. *SHS Web of Conferences*, 26, 1-6. doi: 10.1051/shsconf/20162601026
- Afik, Z., & Lahav, Y. (2016). Risk transfer valuation in advance pricing agreements between multinational enterprises and tax authorities. *Journal of Accounting, Auditing & Finance*, 31(2), 203–211. doi: 10.1177/0148558X15571734
- Agana, J. A., Mohammed, A. K., & Zamore, S. (2018). International transfer pricing and income shifting in developing countries: Evidence from Ghana. *International Journal of Emerging Markets*, 13(5), 1132-1153. doi: 10.1108/IJoEM-05-2017-0181
- Akinleye, G. T., Olaoye, C. O., & Fajuyagbe, B. S. (2018). Effects of transfer- pricing regulations and compliance on tax administration in Nigeria. *Acta Universitatis Danubius Oeconomica*, 14(5), 86-97.
- Amidu, M., Coffie, W., & Acquah, P. (2019). Transfer pricing, earnings management and tax avoidance of firms in Ghana. *Journal of Financial Crime*, 26(1), 235-259. doi: 10.1108/JFC-10-2017-0091
- Armstrong, M. (2009). *Armstrong's Handbook of Human Resource Management Practice* (11th ed.). London: Kogan Page.
- Becker, J., Davies, R., B., & Jakobs, G. (2017). The economics of advance pricing agreements, *Journal of Economic Behavior & Organization*, 134, 255–268.
- Beebeejaun, A. (2019). The fight against international transfer pricing abuses: A recommendation for Mauritius. *International Journal of Law and Management*, 61(1), 205-231. doi: 10.1108/IJLMA-05-2018-0083
- Begum, R. A., Siwar, C., Pereira, J. J., & Jaafar, A. H. (2006). A benefit-cost analysis on the economic feasibility of construction waste minimization: The case of Malaysia.

Resources, Conservation and Recycling, 48, 86-98. doi:
10.1016/j.resconrec.2006.01.004

Blocher, E. J., Chen, K. H., Cokins, G., & Lin, T. W. (2005). *Cost Management: A Strategic Emphasis*. Hill New York: McGraw Hill.

Borkowski, S. C. (2000). Transfer pricing advanced pricing agreements: Current status by country. *The International Tax Journal*, 26(2), 1-16.

Borkowski, S. C., & Gaffney, M. A. (2014). Proactive transfer pricing risk management in PATA countries. *Journal of International Accounting Research*, 13(2), 25-55. doi: 10.2308/jiar-50845

Borkowski, S. C., & Gaffney, M. A. (2018). Transfer pricing and FIN 48: How managers attempt to mitigate audit risk. *Management Accounting Quarterly*, 19(2), 8-17.

B S R & Co. LLP, (2019). *Overview and Understanding: Advance Pricing Agreements (APA), Mutual Agreement Procedures (MAP), and Safe Harbour Regime (SHR)*. India: BSR &Co.

Canagasooriyam, K. S. (2013). *Canagey's Quick Guide to Elements of International Taxation* (1st ed.). Colombo: Epsilon Publications.

Central Bank of Sri Lanka, (2019). *Annual Report*. Colombo.

Chiang, B., & Gaudio, B. D. (2013). Transfer pricing and arm's-length standard. *American Journal of Business Research*, 6(1), 49-62.

Choe, C., & Hyde, C. E. (2008). Multinational transfer pricing, tax arbitrage and the arm's length principle. Retrieved from
<https://onlinelibrary.wiley.com/doi/full/10.1111/j.14754932.2007.00429.x#referen>

Dobrusskin, C. (2016). On the identification of contradictions using cause effect chain analysis. *Procedia CIRP*, 39, 221-224. doi: 10.1016/j.procir.2016.01.192

- Feinschreiber, R., & Kent, M. (2009, May). Transfer pricing developments in the European Union-Part III: Advance pricing agreement guidelines. *Corporate Business Taxation Monthly*, 23-54.
- Feleaga, L., & Neacsu, I. (2016). Disclosure of related party transactions and information regarding transfer pricing by the companies listed on Bucharest stock exchange. *Accounting and Management Information Systems*, 15(4), 785-809.
- Fernandes, R., Pinho, C., & Gouveia, B. (2015). Supply chain networks design and transfer pricing. *The International Journal of Logistics Management*, 26(1), 128-146. doi: 10.1108/IJLM-04-2013-0042
- Franklin, M., & Myers, J. K. (2016). An analysis of transfer pricing policy and notable transfer pricing court rulings. *Journal of Business and Accounting*, 9(1), 73-85.
- Gamage, A., & Sadoi, Y. (2008). Determinants of training and development practices in SMEs: A case of Japanese manufacturing firms. *Sri Lankan Journal of Human Resource Management*, 2(1), 46-61.
- Givati, Y. (2009). Resolving legal uncertainty: The unfulfilled promise of advance tax rulings. *Virginia Tax Review*, 29(137), 137-175.
- Govind, S., & Varanasi, S. (2013). Dispute resolution in tax matters: An India-UK comparative perspective. *International Taxation*, 9, 313-324.
- Guj, P., Martin, S., Maybee, B., Cawood, F., Bocoum, B., Gosai, N., & Huibregtse, S. (2017). *Transfer Pricing in Mining with a Focus on Africa: A Reference Guide for Practitioners*. Washington: World Bank Group (WBG).
- Guvemli, B., Alpaslan, H. I., & Susoglu, M. E. (2017, July). Transfer pricing in the Balkans. *The Journal of Accounting and Finance*, 152-164.

- Hamid, A. A., Arshad, R., & Pauzi, N. F. M. (2016). The prediction of transfer pricing manipulation among public listed companies in Malaysia. *Malaysian Accounting Review*, 15(1), 341-361.
- Hastuti, R. (2014). Tax awareness and tax education: A perception of potential taxpayers. *International Journal of Business, Economics and Law*, 5(1), 83-91.
- Holtzman, Y. (2011). Business process improvement and the tax department. *Journal of Management Development*, 30(1), 49-60. doi: 10.1108/02621711111098361
- Holtzman, Y., & Nagel, P. (2014). An introduction to transfer pricing. *Journal of Management Development*, 33(1), 57-61. doi: 10.1108/JMD-11-2013-0139
- Hughe, J. C. C. (2019). Announcement and report concerning advance pricing agreements. *Advance Pricing and Mutual Agreement Program*, 1-70. Retrieved from <https://www.irs.gov/pub/irs-drop/a-19-03.pdf>
- Ignat, I., & Feleaga, L. (2017). A European map regarding the strictness of the transfer pricing regulations. *Accounting and Management Information Systems*, 16(4), 534-559. doi: 10.24818/jamis.2017.04006
- Income Tax Department, (2018). *Advance Pricing Agreement (APA) Programme of India-Annual Report 2017-2018*. India: Central Board of Direct Taxes.
- Inland Revenue Department of Sri Lanka, (2018). *Annual Performance Report*. Colombo.
- Institute of Company Secretaries of India, (2018). *Transfer Pricing*. New Delhi: ICSI.
- Ioana, I., N. (2017). Advance pricing agreements and double taxation: Key concepts in the context of transfer pricing. *Economic Sciences Series*, 17(2), 565-570.
- Jalan, A., & Vaidyanathan, R. (2017). Tax havens: Conduits for corporate tax malfeasance. *Journal of Financial Regulation and Compliance*, 25(1), 86-104. doi: 10.1108/JFRC-04-2016-0039

- Juranek, S., Schindler, D., & Schjelderup, G. (2018). Transfer pricing regulation and taxation of royalty payments. *Journal of Public Economic Theory*, 20, 67–84. doi: 10.1111/jpet.12260
- Keejae, H., Cabrini, H. P., & Simon, J. P. (2014). Measuring abnormal pricing – an alternative approach: The case of US banana trade with Latin American and Caribbean countries. *Journal of Money Laundering Control*, 17(2), 203-218. doi: 10.1108/JMLC-11-2013-0043
- Kulkarni, P. P. (2013). A literature review on training and development and quality of work life. *Journal of Arts, Science, & Commerce*, 4(2), 136-142.
- Kumar, S., & Sosnoski, M. (2011). Decision framework for the analysis and selection of appropriate transfer pricing for a resilient global SME manufacturing operation: A business case. *International Journal of Production Research*, 49(18), 5431–5448.
- Luminița, P., Marius, B., & Eduard, A. (2017). The impact of transfer pricing on tourism entities. *Economic Sciences Series*, 17(1), 367-372.
- Martins, A. F. (2017). Accounting information and its impact in transfer pricing tax compliance: A Portuguese view. *Euro Med Journal of Business*, 12(2), 207-220. doi: 10.1108/EMJB-11-2016-0029
- Matsuoka, A. (2018). What made base erosion and profit shifting project possible: Identifying factors for building momentum for reform of international taxation. *Journal of Financial Crime*, 25(3), 795-810. doi:10.1108/JFC-08-2017-0072
- Mensah, A. A. (2016). Training and development process and employees' performance in the chop bar industry. *Journal of Research and Development*, 3(1), 34-57.
- Mirjam, K. (2015). Transfer pricing in a BEPS era: Rethinking the arm's length principle -Part I, *International Transfer Pricing Journal*, 3, 141-144.

- Mookey, S. (2013). Tax Disputes System Designing. *e- Journal of Tax Research*, 11 (1), 1448–2398. Retrieved from <http://classic.austlii.edu.au/au/journals/eJITaxR/2013/4.pdf>
- Mphahlele, L., & Erasmus, H. (2017). A comparative analysis of the respective tax dispute resolution platforms available in South Africa and Australia to conclude on the adequacy of the South African tax dispute resolution platforms. *Southern African Accounting Association Biennial International Conference Proceedings 2017*, Drakensberg, South Africa. Retrieved from <http://www.saaa.org.za/>
- Muhammad, I. (2013). *Managing mixed responsibilities: A grounded theory of Malaysian tax auditors' dispute resolution behavior in audit settlement* (Unpublished doctoral thesis). University of New South Wales, Australia.
- Muhammad, I., & Hamid, S. A. (2015). Public awareness and perceptions on the Inland Revenue Board of Malaysia Dispute Resolution Department: An exploratory study. *Procedia Economics and Finance*, 35, 699-704. doi: 10.1016/S2212-5671(15)01158-2
- Muhammadi, A.H., & Ahmed, Z. (2016). Multinational transfer pricing of intangible assets: Indonesian tax auditors' perspectives. *Asian Review of Accounting*, 24(3), 313-337.
- Nadarajah, D., & Kadir, S. L. S. A. (2016). Measuring business process management using business process orientation and process improvement initiatives. *Business Process Management Journal*, 22(6), 1069-1078. doi: 10.1108/BPMJ-01-2014-001
- Nam, B. T., & Walpole, M. (2016, April). Tax disputes, compliance costs and access to tax justice. *Paper presented at the 12th International Conference on Tax Administration*, UNSW Business School, Sydney, Australia. Retrieved from https://www.business.unsw.edu.au/About-Site/Schools-Site/Taxation-Business-Law-Site/Documents/Tax_disputes_compliance_costs.pdf

- Ndirangu, L. N. (2015). *A case for the introduction of advance pricing agreements provisions in Kenya: Creating certainty in transfer pricing law* (Unpublished LL.M thesis). University of Nairobi, Kenya. Retrieved from http://erepository.uonbi.ac.ke/bitstream/handle/11295/93694/Ndirangu_A%20cas%20for%20introduction%20of%20advance%20pricing%20agreements%20provision%20in%20Kenya%20Creating%20certainty%20in%20transfer%20pricing%20law.pdf
- Nias, P. (2010). Transfer pricing and dispute resolution: The U.K. experience. *International Tax Journal*, 5, 19-24.
- Nordin, Z. S., Muhammad, I., Wahab, K. A., & Yaakub, N. A. (2017). Cooperation, tax complexity and managerial control: A study on tax auditors' conciliatory style. *Asian Journal of Business and Accounting*, 10(2), 165-186.
- OECD, (2010). *Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations*. Retrieved from <http://www.oecd.org/tax/transferpricing/oecd-transfer-pricing-guidelines-for-multinational-enterprises-andtax-administrations20769717.htm>
- OECD, (2015a). *Aligning Transfer Pricing Outcomes with Value Creation, Actions 8-10 - 2015 Final Reports, OECD/G20 Base Erosion and Profit Shifting Project*. Paris: OECD Publishing. Retrieved from <http://dx.doi.org/10.1787/9789264241244-en>
- OECD, (2015b). *Transfer Pricing Documentation and Country-by-Country Reporting, Action 13 - 2015 Final Report, OECD/G20 Base Erosion and Profit Shifting Project*. Paris: OECD Publishing. doi: 10.1787/9789264241480-en
- OECD, (2017). *OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations 2017*. Paris: OECD Publishing.
- OECD, (2018). *About BEPS and the inclusive framework*. Retrieved on 13th January 2020 from <http://www.oecd.org/tax/beps/bepsabout.htm>

- Olibe, K. O., & Rezaee, Z. (2008). Income shifting and corporate taxation: The role of cross-border intrafirm transfers. *Review of Accounting and Finance*, 7(1), 83-101. doi: 10.1108/14757700810853860
- Padhi, S., & Bal, R. K. (2015). Transfer pricing regulations & litigation: A critical appraisal based on tribunal judgements. *XIMB Journal of Management*, 12(1), 57-78.
- Parliament of the Democratic Socialist Republic of Sri Lanka, (2017). *Inland Revenue Act, No. 24 of 2017*. Colombo: The Government Publications Bureau.
- Parliament of the Democratic Socialist Republic of Sri Lanka, (2006). *Inland Revenue Act, No. 10 of 2006*. Colombo: The Government Publications Bureau.
- Rahmiati, A. & Sandi, R. (2016). Exploring the arm's length transfer pricing strategy for taxation purpose: An ethnographic study in a manufacturing enterprise. *Asian Journal of Accounting Research*, 1(1), 8-15. doi: 10.1108/AJAR-2016-01-01-B002
- Raman, R. S., & Basavaraj, Y. (2019). Quality improvement of capacitors through fishbone and pareto techniques. *International Journal of Recent Technology and Engineering (IJRTE)*, 8(2), 2277-3878. doi:10.35940/ijrte.B2444.078219
- Ross, S. (1976). The arbitrage theory of capital asset pricing. *Journal of Economic Theory*, 13(3), 341-360. doi: 10.1016/0022-0531(76)90046-6
- Rossing, C. P., & Rohde, C. (2014). Transfer pricing: aligning the research agenda to organizational reality. *Journal of Accounting & Organizational Change*, 10(3), 266-287. doi: 10.1108/JAOC-03-2012-0017
- Schlenther, B. O. (2016). Addressing illicit financial flows in Africa: How broad is the whole of government approach supposed to be? *Journal of Financial Crime*, 23(4), 1074-1091. doi: 10.1108/JFC-01-2016-0002

- Smith, F. (2014). Asset protection in multinational enterprises – where to now: Implications for asset protection planning in multinational enterprises from the OECD’s work on BEPS. *The Multinational Business Review*, 22(4), 351-371. doi: 10.1108/MBR-04-2014-0014
- Sriausadawutkul, S. (2013). *Transfer pricing and its implementation in Thailand* (Unpublished master’s thesis). University of Oulu, Oulu, Finland.
- Taylor, G., Richardson, G., & Lanis, R. (2015). Multi-nationality, tax havens, intangible assets, and transfer pricing aggressiveness: An empirical analysis. *Journal of International Accounting Research*, 14(1), 25-57. doi: 10.2308/jiar-51019
- Thi, T. H. L., Mortimer, C., & Pinto, D. (2014). The role and design of a transfer pricing risk assessment framework for tax administrators. *The Tax Specialist*, 18(2), 74-83.
- Tila, D. (2015). Transfer pricing: A multistate tax issue. *Journal of State Taxation*, 4, 25-30.
- Transfer Pricing Unit, (2018). *Performance Report*. Colombo.
- Vinesh (2014). Role of training and development in an organizational development. *International Journal of Management and International Business Studies*, 4(2), 213-220.
- Waidyasekera, D. D. M. (2017). Taxation: Current Trends and Perspectives. In S. Kelegama (Eds.), *Tax Policy in Sri Lanka: Economic Perspectives* (pp. 43-102). Colombo: Institute of Policy Studies of Sri Lanka.
- Walpole, M., & Nam, B. T. (2012). Access to tax justice: How costs influence resolution choices. *Paper presented for the Australian Institute of Judicial Administrators*, School of Taxation and Business Law, University of New South Wales. Retrieved January 3, 2020 from https://www.researchgate.net/publication/265258923_Access_to_tax_justice_How_costs_influence_dispute_resolution_choices

Wang, L. F. S., & Wang, Y. C. (2008). Brand proliferation and inter-brand competition: The strategic role of transfer pricing, *Journal of Economic Studies*, 35(3), 278-292.
doi: 10.1108/01443580810887823

Wrappe, S. C., & Taheri, C. (2018). Outlook for U.S. advance pricing agreements. *Tax Notes International*, 91(13), 1305-1309.

Yao, J. T. (2013). The arm's length principle, transfer pricing, and location choices. *Journal of Economics and Business*, 65, 1-13.