

References

- Abdi, M. R. (2010). *Role of Tax Audit in Improving Tax Compliance: Case of Iranian Taxation System*. Iranian National Tax Administration.
- Adediran, S. A., Alade S.O., & Oshode, A. A. (2013). The Impact of Tax Audit and Investigation on Revenue Generation in Nigeria. *European Journal of Business and Management*, 5(26), 171-176.
- Ahamad, Z.K., & Bakar, R.A. (2003). The Association between Training and Organizational Commitment among the White Collar Workers in Malaysia, *International Journal of Training and Development*, 7(3), 166-185.
- Aibieyi, S. (2013). Training as an Essential Tool for Increasing Productivity in Organization: Uniben in Focus. *Journal of Social Sciences*, 6(1), 12-42.
- Aksnes, F. (2014). *Tax Compliance, Enforcement and Taxpayer Education*. Paper Presented at a Workshop organized by International Centre for Tax and Development, Maputo.
- Alm, J., & McKee, M. (2006). *Audit Certainty, Audit Productivity, and Taxpayer Compliance*. Andrew Young School of Policy Studies Research Paper, 06-43.
- Australian Taxation Office, (2014). *Overview for Large business: Large business and Tax Compliance*.
- Ayeni, V. (2001). *Public Sector Reforms in Developing Countries*. Commonwealth Secretariat.
- Badara, M. S. (2012). The Effect of Tax Audit on Tax Compliance in Nigeria: A Study of Bauchi State Board of Internal Revenue. *Research Journal of Finance and Accounting*, 3(4), 74-80.
- Barreca, D., & Ramachandran, S. (2004). *Improving Tax Administration with Data Mining: Executive Report*, LLC: Elite Analytics.
- Braithwaite, V. (2003). *Taxing Democracy, Understanding Tax Avoidance and Tax Evasion*. UK: Aldershot Publishing Ltd.
- Chan, C. W., Troutman, C. S., & O'Bryan, D. (2000). An expanded model of taxpayer compliance: Empirical evidence from the United States and Hong Kong. *Journal of*

International Accounting, Auditing and Taxation,9(2), 83-103. doi:10.1016/s1061-9518(00)00027-6

Chau, K. K., & Leung, P. (2009). A Critical Review of Fischer Tax Compliance Model: A Research Synthesis. *Journal of Accounting and Taxation*, 1(2), 34-40.

Cole, G. A. (2005). *Personnel and Human Resource Management*. South-Western Cengage Learning.

Davis, M. M., & Heineke, J.(Ed.). (2005). *Operations Management: Integrated Manufacturing and Services* (5 th ed.). New York: McGraw - Hill Irwin Companies, Inc.

Detailed guideline for improved tax administration in Latin America and the Caribbean (2013). *United States Agency for International Development*.

Elanga, A., & Imran, A. (2013). The Effect of Training on Employee Performance. *European Journal of Business and Management*, 5(4), 278-296.

Engetou, E. (2017). *The Impact of Training and Development on Organizational Performance*. Centria University of Applied Sciences.

Erard, B. (1994). Honesty and Evasion in the Tax Compliance Game. *The RAND Journal of Economics*,25(1), 1-19. doi:10.2307/2555850

Fadzilah, E.N., Mustafa, R. M., & Putri, N.K. (2017). The effect of Tax Understanding, Tax Payness Consciousness, Quality of Tax Service, and Tax Sanctions on Compulsory Tax of SMEs in Banyumas Regency. *ACTA universitatis Danubius*, 13(4), 32-48.

Fiji Revenue & Customs service 2017-18 (2017). *Compliance Improvement Strategy*.

Fischer, C. M., Wartick, M., & Mark, M. (1992). Detection Probability and Taxpayer Compliance: A Review of the Literature. *Journal of Accounting Literature*, 11, 1-46.

Franzoni, L. A. (1999). Tax Evasion and Tax Compliance. *SSRN Electronic Journal*. doi:10.2139/ssrn.137430

Gitaru, K. (2017). *The Effect of Taxpayer Education on Tax Compliance in Kenya. (A case study of SME's in Nairobi Central Business District*. University of Nairobi, School of Economics. Retrieved from <https://mpr.ub.uni-muenchen.de/80344/>

- Gunawardena, H., & Dharmasiri, A.S. (2017). Organizational Reform in the Sri Lankan Public Sector: Developing a Process Re-engineering Framework, *Sri Lankan Journal of Management*, 16(3, 4), 40-61.
- Gupta, M., & Nagadevara, V. (2012). *Audit Selection Strategy for Improving Tax Compliance: Application of Data Mining Techniques*, available at <http://www.csisigegov.org>.
- Hammer, M., & Champy, J. (1993). *Reengineering the corporation: A manifesto for business revolution*. New York, NY: HarperCollins.
- Henderson, B.C., & Kaplan, S.E. (2005). An Examination of the Role of Ethics in Tax Compliance Decisions. *The Journal of American Taxation Association*, 27(1), 39–72.
- Inland Revenue Department, (2016). *Annual Performance Report*, Colombo.
- Inland Revenue Department. (n.d.). Retrieved from <http://www.ird.gov.lk/>
- James, S., & Alley, C. (2004). Tax Compliance, Self Assessment and Tax Administration. *Journal of Finance and Management in Public Services*, 2(2), 27-44.
- Kasipillai, J., & Jabbar, H.A. (2003). Tax Compliance Attitude and Behaviour: Gender and Ethnicity differences of Malaysian Tax Payers. *Malaysian Accountant*, 11(2), 1-11.
- Kastlunger, B., Kirchler, E., Mittone, L., & Pitters, J. (2009). Sequences of audits, tax compliance, and taxpaying strategies. *Journal of Economic Psychology*, 30(3), 405-418. doi:10.1016/j.joep.2008.10.004
- Khan, R.A.G., Khan, F.A., & Khan, M.A. (2011). Impact of Training and Development on Organizational Performance. *Global Journal of Management and Business Research*, 11(7), 42-73.
- Khanmohammadiotaqsara, M., Khalili, M., & Mohseni, A. (2012). The Role of Practical Training in Productivity and Profitability of Organizations in the Third Millennium. *Procedia - Social and Behavioral Sciences*, 47, 1970-1975. doi:10.1016/j.sbspro.2012.06.933
- Kirchler, E. (2007). *The Economic Psychology of Tax Behavior*. Cambridge: Cambridge University Press.

- Kirchler, E., Holzl, E., & Wahl, I. (2008). Enforced versus Voluntary Tax Compliance: The “Slippery Slope” Framework. *Journal of Economic Psychology*, 29(2), 199-218.
- Lee, J.S., & Carley, K.M., (2009). *Predicting Intentional Tax Error Using Open Source Literature and Data*. Retrieved from <https://ssrn.com>.
- McBarnett, D. (2003). When Compliance is not the Solution but the Problem: From changes in law to changes to attitude. *Canberra: Australian National University, Centre for Tax System Integrity*. Retrieved from <https://openresearch-repository.anu.edu.au/bitstream/1885/41635/2/WP18.pdf>
- Mebratu, A. A. (2016). Impact of Tax Audit on Improving Taxpayers Compliance : Emperical Evidence from Ethiopian Revenue Authority at Federal Level. *International Journal of Accounting Research*, 2(12), 1-19. doi:10.12816/0033279
- Mexico taxation and Revenue Department, (2007). *New Corporate Income Tax Audit Manual*. Retrieved from <http://realfile.tax.newmexico.gov/corporate-income-tax-audit-manual.pdf>
- Ministry of Finance and Planning, (2016). *Annual Report*, Colombo
- Misra, R. (2004). *The Impact of Taxpayer Education on Taxpayer Education on Tax Compliance in South-Africa*. (Unpublished thesis). Retrieved from http://researchspace.ukzn.ac.za/xmlui/bitstream/handle/10413/2505/Misra_Roshelle_2004.pdf?sequence=1
- Morris, T., & Lonsdale, M. (2004). *Translating the Compliance Model into Practical Reality*. The IRS Research Bulletin, Proceedings of the 2004 IRS Research Conference, 57-75. Retrieved from <https://www.irs.gov/pub/irs-soi/04moori.pdf>
- Munari, A. (2005). Influence Success Factors against Tax Payer Acceptance of Income Tax (KPP Case Study Batu, Malang). *Executive Journal*, 2(2), 120-124.
- Mutarindwa, S., & Rutikanga, J. D. (2014). The Impact of Tax Payers’ Financial Statements Audit on Tax Revenue Growth. *International Journal of Business and Economic Development*, 2(2), 51 – 60.
- Nero, M., & Amrizah, K. (2003). *Are Salaried Individuals in Sarawak ready for Self-Assessment System?* Paper presented at SEMACC 2003, Putra Palace, Perlis.

- Niu, Y. (2010). *Tax Audit Impact on Voluntary Compliance*. Munich Personal RePEc Archive. Retrieved from https://mpra.ub.uni-muenchen.de/22651/1/Tax_Audit_Impact_on_Voluntary_Compliance.pdf
- O'Brien, J. A. (Ed.) (2010). *Management Information Systems: Managing Information Technology in the Business Enterprise* (6 th ed.). Boston: McGraw-Hill/Irwin.
- OECD, (2006). *Strengthening tax audit capabilities: General principles and approaches*. Forum on Tax administration's compliance Sub Group, OECD. Retrived from <http://www.oecd.org/tax/administration/37589900.pdf>
- Ola, C. S. (2001). *Income tax law and practice in Nigeria*. Ibadan: HEB-Heinemann Educational Books.
- Okello, A. (2014). *Managing Income Tax Compliance through Self Assessment*. Retrieved from <http://www.imf.org/en/Publications/WP/Issues/2016/12/31/Managing-Income-Tax-Compliance-through-Self-Assessment-41415>
- Reid, D. R., & Sanders, N. R. (2007). *Operations management: An integrated approach*. Hoboken, NJ: John Wiley & Sons.
- Sanders, D. L., Reckers, P. M., & Iyer, G. S. (2008). Influence of Accountability and Penalty Awareness on Tax Compliance. *The Journal of the American Taxation Association*, 30(2), 1-20. doi:10.2308/jata.2008.30.2.1
- Singh, V. (Ed.). (2003). *Malaysian tax Administration* (6 th ed). Kuala Lumpur: Longman.
- Slemrod, J. (2000). *Why people pay taxes: Tax compliance and enforcement*. Ann Arbor: University of Michigan Press.
- Slemrod, J., Blumenthal, M., & Christian, C. (2001). Taxpayer response to an increased probability of audit: Evidence from a controlled experiment in Minnesota. *Journal of Public Economics*, 79(3), 455-483. doi:10.1016/s0047-2727(99)00107-3
- State Revenue office, (2018). *Compliance Strategy*, Tasmania.
- Tai, W. (2006). Effects of training framing, general self-efficacy and training motivation on trainees training effectiveness. *Personnel Review*, 35(1), 51-65. doi:10.1108/00483480610636786

- Republic of Croatia Ministry of Finance, (2012). *Tax Administration Introduced Training Strategy of the Tax Administration for 2012-2015*. Retrieved from <https://docplayer.net/15455140-Republic-of-croatia-ministry-of-finance-tax-administration-training-strategy-of-the-tax-administration-for-the-period-2012-2015.html>
- United Nations, (2000). Secretariat Limited.
- USAID's Leadership in Public Financial Management, (2013). *Detailed Guidelines for Improved tax compliance in Latin America and the Caribbean*.
- Valle, R., Martin, F., Romero, P. M., & Dolan, S. L. (2000). Business strategy, work processes and human resource training: Are they congruent? *Journal of Organizational Behavior*, 21(3), 283-297. doi:10.1002/(sici)1099-1379(200005)21:33.0.co;2-c
- Vinesh, (2014). Role of Training & Development in an Organizational Development. *International Journal of Management and International Business Studies*, 4(2), 208- 223.
- Zulaikha, & Nugroho, R.A. (2012). Willingness to Pay Taxes, Awareness, Knowledge and Understanding of Taxpayers, a Good Perception of the Effectiveness of the Taxation System, Service Quality. *Dipenegoro Journal Account*, 1(2).