

REFERENCES

- Anasi, S. N. I., Akpan, I. J., & Adedukun, T. (2014). Information and communication technologies and knowledge sharing among academic librarians in south-west Nigeria. *Library Review*, 63(4/5), 352-369. <http://doi:10.1108/LR-10-2013-0124>
- Arfi, W. B., Enstrom, R., Sahut, J. M., & Hikkerova, L. (2019). The significance of knowledge sharing platforms for open innovation success. *Journal of Organisational Change Management*, 32(5), 496-516. <http://doi:10.1108/JOCM-09-2018-0256>
- Ashton, R. (1992). Effects of justification and a mechanical aid on judgment performance. *Organisational Behavior and Human Decision Processes*, 52(2), 292-306. [https://doi.org/10.1016/0749-5978\(92\)90040-E](https://doi.org/10.1016/0749-5978(92)90040-E)
- Barker, J., Asare, K., & Brickman, S. (2017). Transfer Pricing As A Vehicle In Corporate Tax Avoidance. *Journal of Applied Business Research*, 33(1), 9-15. <https://core.ac.uk/download/pdf/268105649.pdf>
- Basnayaka, W. B. M. D., & Jayakody, J. A. S. K. (2018). The Effect of Team Knowledge Management Practices on Team Performance: The Moderating Effect of Transformational Leadership and Team Cohesiveness. *Sri Lanka Journal of Management*, 23(2), 17-22. <https://sljm.pim.sjp.ac.lk/admin/uploads/254.pdf>
- Chalu, H., & Mzee, H. (2018). Determinants of tax audit effectiveness in Tanzania. *Managerial Auditing Journal*, 33(1), 35-63. <http://doi:10.1108/MAJ-06-2016-1390>
- Christensen, B. E., Newton, N. J., & Wilkins, M. S. (2021). How do team workloads and team staffing affect the audit? Archival evidence from U.S. audits. *Accounting, Organisations and Society*, 92, 101225. <https://doi.org/10.1016/j.aos.2021.101225>
- Cools, M., Emmanuel, C., & Jorissen, A. (2008). Management control in the transfer pricing tax compliant multinational enterprise. *Accounting, Organisations and Society*, 33(6), 603-628. <http://doi:10-1108-EMJB-11-2008-0029>
- Cooper, J., Fox, R., Loeprick, J., & Mohindra, K. (2016). *Transfer Pricing and Developing Economies: A Handbook for Policy Makers and Practitioners. Directions in Development-Public Sector Governance*. Washington, DC: World Bank.

<https://openknowledge.worldbank.org/handle/10986/25095> License: CC BY 3.0 IGO.

Daniels, R. (2021, March 29). *Tax Audit – Procedure and Objectives of Tax Audit*.
<https://www.businessstudynotes.com/finance/auditing/tax-audit/>

Deloitte & Directorate-General for taxation and Customs Union of European Commission, (2016). *Study on Comparable Data used for transfer pricing in the EU*. European Commission. Retrieved from [http://doi: 10.2778/657328](http://doi:10.2778/657328)

Dharmasiri, A. S. (2019). *HRM for Managers A Learning Guide*. 2nd Ed., Colombo: The Postgraduate Institute of Management

Dittenhofer, M. (2001), Performance auditing in governments, *Managerial Auditing Journal*, 16(8), 438-442. <http://doi:10.1108/02686900110403136>

Durra, A. B. (1990). Assessment of Training Needs within the Context of Administrative Reform in Jordan. *International Journal of Manpower*, 11(7), 3-10. <http://dx.doi.org/10.1108/01437729010144016>

EY Worldwide Transfer Pricing Reference Guide 2019–2020 (2020 September 10). Retrieved from https://www.ey.com/en_gl/tax-guides/worldwide-transfer-pricing-reference-guide-2020

Fu, H., Tan, H., & Zhang, J. (2011), Effect of auditor negotiation experience and client negotiating style on auditors' judgments in an auditor-client negotiation context, *Auditing: A Journal of Practice & Theory*, 30(3), 225-237. <http://doi:10.2308/ajpt-10114>

Garavan, T., MacCarthy, A., Sheehan, M., Lai, Y., Saunders, M., Clarke, N., Carbery, R., & Shanahan, V. (2019), Measuring the organisational impact of training: The need for greater methodological rigor. *Human Resource Development Quarterly*, 30(3), 291-309. <https://doi.org/10.1002/hrdq.21345>

Ghosh, P. (2021 February 26). What is People Management? Complete Process with Best Practices. Retrieved from <https://www.toolbox.com/hr/performance-management/articles/what-is-people-management/>

- Hales, B. M., & Pronovost, P. J. (2006). The checklist-a tool for error management and performance improvement. *Journal of Critical Care*, 21(3), 231-235. <https://doi.org/10.1016/j.jcrc.2006>
- Herath, H. S. B., Bremser, W. G., & Birnberg, J. G. (2019). Team-based employee remuneration A balanced scorecard group target and weight selection-based bonus allocation. *Accounting Research Journal*, 32(2), 252-272. <http://doi:10.1108/ARJ-11-2016-0148>
- Holtzman, Y., & Nagel, P. (2014). An introduction to transfer pricing. *Journal of Management Development*, 30(1), 40-60. <http://doi:10.1108/02621711111098361>
- Inland Revenue Authority of Singapore. (2021 August 19). *The Arm's Length Principle*. Retrieved from <https://www.iras.gov.sg/irashome/Businesses/Companies/Working-out-Corporate-Income-Taxes/Specific-topics/Transfer-Pricing/Introduction-to-Transfer-Pricing/#title2>
- Inland Revenue Department of Sri Lanka, (2019). *Annual Performance Report*. Colombo.
- Inland Revenue Department of Sri Lanka, (2020). *Annual Performance Draft Report*. Colombo.
- Inland Revenue Department of Sri Lanka, (2018). *Return of Income Resident Companies, Non-Resident Companies, Entities and Corporations Etc. Year of Assessment-2018/2019. Form No.- Asmt_CIT_002B_E*. http://www.ird.gov.lk/en/Downloads/IT_Corporate_Doc/Asmt_CIT_001_2020_2021_E.pdf
- Ishikawa, K. (1982), *What is Quality Control?*. Prentice Hall. Englewood Cliff New York: NY.
- International Federation of Accountants, (2005). *International Standard on Assurance Engagements 3000*. <https://www.ifac.org/system/files/downloads/b012-2010-iaasb-handbook-isa-3000.pdf>
- Jain, P. (n.d.). Audit Procedures. *WallStreetMojo*. Retrieved from <https://www.wallstreetmojo.com/audit-procedures/>

- Jone, M. (2016). Tax Dispute Systems Design: International Comparisons and the Development of Guidance from a New Zealand Perspective (Doctoral dissertation). <https://canterbury.libguides.com/rights/theses>
- Kelegama, S. (2017), *Tax Policy in Sri Lanka: Economic Perspectives*. Institute of Policy Studies of Sri Lanka. Colombo.
- Kumar, H., & Raghavendran, S. (2013). Not by money alone: the emotional wallet and talent management. *Journal of Business Strategy*, 34(3), 16-23. <http://doi:10.1108/JBS-11-2012-0073>
- Liyanage, U. (2009). Developing Competency based Skills to Become and Stay Employable. *Sri Lankan Journal of Management*, 14(1), 98-103. <https://sljm.pim.sjp.ac.lk/admin/uploads/66.pdf>
- Majeed, M. A., Yan, C., & Tauni, M. Z. (2018). How does competition shape managerial decisions? Product market competition and financial statement comparability. *Management Decision*, 56(11), 2437-2471. <http://doi:10.1108/MD-04-2017-0319>
- Martins, A. F., (2017), Accounting information and its impact in transfer pricing tax compliance: a Portuguese view. *EuroMed Journal of Business*, 12(2), 207-220. <http://doi:10.1108/EMJB-11-2016-0029>
- Martz, W. (2010). Validating an evaluation checklist using a mixed method design. *Evaluation and Program Planning*, 33(3), 215-222. <https://doi.org/10.1016/j.evalprogplan.2009.10.005>.
- McAulay, L., & Tomkins, C. R. (1992). A Review of the Contemporary Transfer Pricing Literature with Recommendations for Future Research. *British Journal of Management*, 3, 101-122. <https://doi.org/10.1111/J.1467-8551.1992.TB00039.X>
- McHugh, M., & Bennett, H. (1999). Introducing teamworking within a bureaucratic maze. *The Leadership & Organisation Development Journal*, 20(2), 81-93. <https://doi.org/10.1108/01437739910259181>
- Mills, T. (2019). Fully armed: Is the application of the arm's length principle the best method to address transfer mispricing in the mining industry in developing

countries?. *The Extractive Industries and Society*, 6(4), 1075-1078.
<https://doi.org/10.1016/j.exis.2019.07.011>

Ministry of Finance, (2021). *The Gazette of the Democratic Socialist Republic of Sri Lanka Extraordinary No. 2217/7*. Colombo: The Department of Government Printing.

Naeem, T. (2019 October 1). *All You Need to Know About Database Design*. Retrieved from <https://www.astera.com/type/blog/all-you-need-to-know-about-database-design/>

Nguyen, H. N., Tham, J., Khatibi, A., & Azam, S. M. F. (2019). Enhancing the capacity of tax authorities and its impact on transfer pricing activities of FDI enterprises in Ha Noi, Ho Chi Minh, Dong Nai, and Binh Duong province of Vietnam. *Management Science Letters*, 9, 1299-1310. <http://doi:10.5267/j.msl.2019.4.011>

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. https://www.researchgate.net/publication/322264465_Cooperation_tax_complexity_and_managerial_control_A_study_on_tax_auditors%27_conciliatory_style

Nordin, Z. S., Muhammad, I., Wahab, K. A., & Yaakub, N. A. (2017). The Personal Characteristics that Influence Tax Auditors' Conciliatory Style: An Empirical Study. *Pertanika Journals Social Sciences & Humanities*, 25(2), 961-976. <http://www.pertanika.upm.edu.my/>

Organisation for Economic Co-operation and Development, (2020). *Revenue Statistics 2020 Tax revenue trends in the OECD*. Retrieved from <https://www.OECD.org/tax/tax-policy/revenue-statistics-highlights-brochure.pdf>

Organisation for Economic Co-operation and Development, (2017). *OECD Guidelines for Multinational Enterprises and Tax Administrations 2017*. Paris: OECD Publishing.

Parliament of the Democratic Socialist Republic of Sri Lanka, (2017). *Inland Revenue Act, No. 24 of 2017*. Colombo: The Department of Government Printing.

Parliament of the Democratic Socialist Republic of Sri Lanka, (2006). *Inland Revenue Act, No. 10 of 2006*. Colombo: The Department of Government Printing.

- Project Management Institute, (2021). A Guide to the Project Management Body of Knowledge PMBOK Guide. Retrieved from <https://www.pmi.org/pmbok-guide-standards/Foundational/pmbok>
- 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. <https://www.emerald.com/insight/content/doi:10.1108/AJAR-2016-01-01-B002/full/pdf>
- Ranawaka, M. (2019, November 24). *Revenue Administration Management Information System (RAMIS)*. <https://www.casrilanka.com/casl/images/stories/EDBA/cabsh-2019-leason%2002-ramis%20overview.pdf>
- Readhead, A. (2016). *Preventing Tax Base Erosion in Africa: a Regional Study of Transfer Pricing Challenges in the Mining Sector*. Natural Resource Governance Institute.
- Revenue Monitoring Unit. (2021). *Performance Appraisal of Staff Officers*. Colombo.
- Ross, S. (1976). The arbitrage theory of capital asset pricing. *Journal of Economic Theory*, 13(3), 341-360. [http://doi:10.1016/0022-0531\(76\)90046-6](http://doi:10.1016/0022-0531(76)90046-6)
- Shaheen, A., & Farooqi, Y. A. (2014). Relationship among Employee Motivation, Employee Commitment, Job Involvement, Employee Engagement: A Case Study of University of Gujrat, Pakistan. *International Journal of Multidisciplinary Sciences and Engineering*, 5(9), 12-18. <https://www.researchgate.net/publication/324648047>
- Sulik-Górecka, A. (2018). Dilemmas of transfer pricing comparability analysis in manufacturing entities. Polish-czech case study. *Management Systems in Production Engineering*, 26(2), 76-82. <http://doi:10.2478/mspe-2018-0012>
- Thakur, M. (n.d.). *Cost-Benefit Analysis Formula*. Retrieved from <https://www.educba.com/cost-benefit-analysis-formula/>
- The Central Board of Direct Taxes in Government of India (2020). *Form No. 03 CEB*. <http://www.incometaxindia.gov.in/forms/income-tax-rules>
- The Danish Tax Agency. (n.d.) *The Appendix to the Tax Return*. <https://www.skat.dk/SKAT>

- The Dispute Resolution Mechanism under Transfer Pricing. (n.d.). [https://sorting tax.com/dispute-resolution-mechanism-under-transfer-pricing/](https://sortingtax.com/dispute-resolution-mechanism-under-transfer-pricing/)
- Transfer Pricing Unit, (2020). *Performance Report*. Colombo.
- Ugaddan, R. G., & Park, Su. M. (2017). Quality of leadership and public service motivation: A social exchange perspective on employee engagement. *International Journal of Public Sector Management*, 30(3), 270-285. <http://doi:10.1108/IJPSM-08-2016-0133>
- United Nations, (2021). *Practical Manual on Transfer Pricing for Developing Countries*. New York. Department of Economic & Social Affairs
- Valentiam Group (2019, May 7), *Should You Outsource or Insource the Transfer Pricing Function?* <https://www.valentiam.com/newsandinsights/should-you-outsource-or-insource-the-tp-function>
- Webster dictionary Organisation (n.d.), *Motivation*. <https://webster-dictionary.Org/definition/motivation>