

THE INFLUENCE OF FISCAL REGULATIONS ON TRANSFER PRICING: A BIBLIOMETRIC REVIEW

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Please cite this article as:

Fulop, R., 2022. The influence of fiscal regulations on transfer pricing: a bibliometric review. *Review of Economic Studies and Research Virgil Madgearu*, 15(1), pp.35-57. doi: 10.24193/RVM.2022.15.84.

Article History:

Received: 4 February 2022
Accepted: 29 March 2022

Abstract: It has been concluded that the concept “transfer price” means the price generated by multinational corporations in the process of commercial activity between the affiliated companies located in different countries and, correspondingly, different tax jurisdictions. The potential use of international transfer pricing as an income shift by multinational enterprises has long been recognized. Many tax-related scandals have been made public in the past few years involving some of the major multinational enterprises at this time. These were accused of practicing tax avoidance on an industrial scale by shifting profits to lower-tax jurisdictions through transfer pricing techniques. Multinational enterprises perform intra-firm transactions with foreign related parties to shift taxable profits by manipulating internal transfer prices. This bibliometric review of the literature we proposed aimed to summarize existing research, recognize patterns, problems, and identify the conceptual content of the field, contributing to the existing theory.

Key words: bibliometric analysis; bibliometric review; transfer price; VOSviewer
JEL Classification: M4; H25; F23; H87

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