



移転価格税制の経済学 The Economics of Transfer Pricing

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本書の内容

This authoritative single-volume collection offers the most influential papers relating to the economics of transfer pricing. The literature notably covers the topic in light of divisionalization, government regulations, bargaining models, market distortions and product characteristics as well as touching on the important subjects of empirical estimates of transfer price manipulation and transfer mispricing estimates. Accompanied by an original introduction by Lorraine Eden, one of the founders and a leading contributor to the field, this volume promises to be useful reading for doctoral students, faculty members and policy makers who wish to extend their knowledge on the economics of transfer pricing. The final chapter of the book considers the environmental impacts of ICT and emphasizes green ICT awareness as a corporate strategy through information systems. The global ICT industry accounts for approximately 2 percent of global carbon dioxide (CO₂) emissions, and the manufacture, shipping, and disposal of ICT equipment also contributes environmentally. This chapter addresses these issues.

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