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reflecting your students and their world how many of the students in your social psychology course are psychology majors business sociology education in the 10th edition of social psychology david myers once again weaves an inviting and compelling narrative that speaks to all of your students regardless of background or intended major through examples and applications as well as marginal quotations from across the breadth of the liberal arts and sciences myers draws students into the field of social psychology at the same time myers is also in tune with the ever changing state of social psychology research boasting over 650 new citations in the 10th edition social psychology is as current as it is captivating research close up and inside story features throughout the book provide deeper exposure to key research and researchers marginal quotations examples and applications throughout each chapter and the concluding applying social psychology chapters all ensure that regardless of your students interests and future plans social psychology will engage them this 10th edition also features the contributions of jean twenge author of generation me and the narcissism epidemic further bolstering the direct connection to today s students

for corporate managers maximization of the profits and the market value of the firm is a prime objective the logical working out of this principle in multinational enterprises has led to an intense focus on transfer pricing between related companies principally on account of the very attractive tax advantages made possible inevitably numerous countries have established transfer pricing legislation designed to combat the distortions and manipulations that are inherent in such transactions this important book one of the first in depth analysis of the current worldwide working of transfer pricing in intra group financing and its resonance in law presents the relevant issues related to loans financial guarantees and cash pooling analyses an innovative possible approach to these issues and describes new methodologies that can be implemented in practice in order to make intra group financing more compliant with efficient corporate financing decisions and the generally accepted oecd arm s length principle comparing the tax measures implemented in the corporate tax law systems of forty countries this study investigates such aspects of intra group financing as the following corporate finance theories studies and surveys regarding financing decisions application of the arm s length principle to limit the deductibility of interest expenses impact of the oecd s base erosion and profit shifting beps project transfer pricing issues related to intra group financing credit risk in corporate finance rationales utilized by credit rating agencies and the assessment of arm s length nature of intra group financing the author

describes ways in which the application of the arm's length principle can be strengthened and how the related risk of distortion and manipulation can be minimized the solutions and methodologies proposed are applicable to any business sector given that determination of the arm's length nature of transactions between related companies is one of the most difficult tasks currently faced by taxpayers and tax administrations around the world this thorough assessment and analysis will prove extraordinarily useful for in house and advisory practitioners corporate officers academics international organizations and government officials charged with finding effective responses to the serious issues raised in addition to its well researched analysis the book's comparative overview of how loans financial guarantees and cash pooling are currently addressed by oecd member states and by their national courts is of great practical value in business decision making

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