
**MULTINATIONAL CORPORATIONS TRANSFER PRICING: A CONCEPTUAL APPROACH**

**ABSTRACT**

This paper focuses on the implications of transfer prices of Multinational Corporations on tax liabilities. Attempts are made to distinguish between domestic and international transfer pricing policy from that of multinational corporations by looking at the objectives both systems set-out-to achieve. A mention was also made of the peculiar characteristics of multinational transfer pricing. Reasons were also advanced why performance of foreign subsidiaries of Multinational Corporation should not be evaluated on profit made by those subsidiaries.


**SPATIAL DISTRIBUTION OF REGISTRAR’S SERVICES IN NIGERIA CAPITAL MARKET: ISSUES, PROBLEMS AND PROSPECTS**

**ABSTRACT**

The growing level of unclaimed dividends in the Nigerian Capital Market has generated concern. This paper examines the effect of spatial distribution of registrar’s services on unclaimed dividends and concludes that there is need for a legal maximum to be fixed for registrars in terms of number of firms to service to reduce the mounting level of unclaimed dividends.


**LEASING AS AN ALTERNATIVE SOURCE OF FINANCE: THE NIGERIAN EXPERIENCE**

**ABSTRACT**