

References:

Adediram, S.A., Alade, S.O., Oshode, A. A. (2007). *The Impact of Tax Audit and Investigation on Revenue Generation in Nigeria*.

AICPA (2012). *Evolution of Auditing, From the Traditional Approach to the Future Audit, whitepaper prepared by American Institute of Certified Public Accountants*.

Annual Performance Reports of Banking and Financial Services Unit. 2012, 2013, 2014, 2015, 2016.

Annual Reports of Ministry of Finance of Sri Lanka. 2013, 2014, 2015.

Audit Guidelines for Income Tax Audit, Auditor General of Pakistan.

Ayalew, E. (2014). *Factors affecting tax audit effectiveness; a study on category 'A' taxpayers in Bahir Dar city administration revenue office in Ethiopia*.

Directions, Determination, and Circulars issued to Licensed Commercial Banks, Bank Supervision Department, Central Bank of Sri Lanka.

Gazette Notification No. 1857/8 dated 09.04.2014 issued by Ministry of Finance.

IAPC (1990). *Report of Audit of International Commercial Banks, Prepared by the International Auditing Practices Committee of the International Federation of Accountants*.

Inland Revenue Act No 10 of 2016 and amendments thereto.

Kelegama, S, Anomalies in the Taxation System in Sri Lanka: Need for Reform and Restructuring available from <https://www.scribd.com/doc/30433210/Anomalies-of-the-Tax-System-in-Sri-Lanka>.

New Mexico Taxation & Revenue Department, (2007) *Corporate Income Tax Audit Manual*.

OECD (2006). *Strengthening Tax Audit Capabilities, General Principles and Approaches*, Prepared by Forum on Tax Administration's Compliance, Sub Group, OECD

Opoku Joseph Sarfo, *The role of tax audit in revenue mobilization in Ghana Revenue Authority*.

Performance Report of the Commissioner General of Inland Revenue. 2012, 2013 2014, 2015.

Samarasiri, P. (2010). *Money transactions, Banking, and economy*, Central Bank of Sri Lanka Printing Press, Rajagiriya, Sri Lanka.

Samarasiri, P. (2017). *A Survey of Financial System*, Central Bank of Sri Lanka Printing Press, Rajagiriya,, Sri Lanka.

Sri Lanka Accounting Standard- 39- Financial Instruments: Recognition and Measurement.

USAID (2013). *Detail Guidelines for Improved Tax administration In Latin America and the Caribbean*.

Waidyadekera, D.D.M. (2016). *Taxation in Sri Lanka: Current Trends and Perspectives*, Working Paper No. 25. Institute of Policy Studies, Sri Lanka.