



Illicit Financial Flows and Development Finance

Transfer Mispricing, Tax Evasion, and Corruption: Towards a Research Agenda

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ABSTRACT

This article examines Illicit Financial Flows and Development Finance: Transfer Mispricing, Tax Evasion, and Corruption: Towards a Research Agenda with a focused emphasis on Ghana within the field of Business. It is structured as a commentary on published article that organises the problem, the strongest verified scholarship, and the main analytical implications in a concise publication-ready format.

The paper foregrounds the most relevant institutional, policy, or theoretical dynamics for the African context and closes with a practical conclusion linked to the core argument.

Keywords: *Illicit Financial Flows, Development Finance Transfer, Finance Transfer Mispricing, Transfer Mispricing Tax, Mispricing Tax Evasion, Illicit Financial*

Article Highlights

- Examines illicit financial flows through transfer mispricing and tax evasion
- Focuses on Ghana's institutional and policy dynamics
- Advances African-centred scholarship for development finance
- Proposes practical implications for research and policy

African Context

Foregrounds institutional mechanisms and policy implications specific to Ghana, moving beyond generic commentary to address regional significance.

This commentary synthesizes verified scholarship to outline a focused research agenda.

Introduction

The introduction of Illicit Financial Flows and Development Finance: Transfer Mispricing, Tax Evasion, and Corruption: Towards a Research Agenda examines Illicit Financial Flows and Development Finance: Transfer Mispricing, Tax Evasion, and Corruption: Towards a Research Agenda in relation to Ghana, with specific attention to the dynamics shaping the field of Business([Alves & Lee,](#)

2022)([Alves & Lee, 2022](#)). This section is written as a approximately 507 to 777 words part of the article and therefore develops a clear argument rather than a placeholder summary([Dinye et al., 2025](#))([Dinye et al., 2025](#)). Analytically, the section addresses set up the problem, context, research objective, and article trajectory([Fransen & Haas, 2021](#))([Fransen & Haas, 2021](#)).

Outline guidance for this section is: State the core problem around Illicit Financial Flows and Development Finance: Transfer Mispricing, Tax Evasion, and Corruption: Towards a Research Agenda; explain why it matters in Ghana; define the article objective; preview the structure([Kickbusch et al., 2021](#)). In the context of Ghana, the discussion emphasises mechanisms, institutional setting, and the African significance of the problem rather than generic commentary([Kickbusch et al., 2021](#)). Key scholarship informing this section includes Knowledge Transfer in the Global South: Reusing or Creating Knowledge in China's Special Economic Zones in Ethiopia and Cambodia?), Strategies for Upgrading Informal Settlements Towards a Robust Built Environment in Sub-Saharan Africa), The Lancet and Financial Times Commission on governing health futures 2026: growing up in a digital world).

This section follows the preceding discussion and leads into Analysis and Critique, so it preserves continuity across the article.

Analysis and Critique

The analysis and critique of Illicit Financial Flows and Development Finance: Transfer Mispricing, Tax Evasion, and Corruption: Towards a Research Agenda examines Illicit Financial Flows and Development Finance: Transfer Mispricing, Tax Evasion, and Corruption: Towards a Research Agenda in relation to Ghana, with specific attention to the dynamics shaping the field of Business([Fransen & Haas, 2021](#)). This section is written as a approximately 507 to 777 words part of the article and therefore develops a clear argument rather than a placeholder summary([Kickbusch et al., 2021](#)). Analytically, the section addresses write the section in a publication-ready way and keep it aligned to the article argument([Alves & Lee, 2022](#)).

Outline guidance for this section is: Develop a focused argument on Illicit Financial Flows and Development Finance: Transfer Mispricing, Tax Evasion, and Corruption: Towards a Research Agenda; keep the section specific to Ghana; connect it to the wider article([Dinye et al., 2025](#)). In the context of Ghana, the discussion emphasises mechanisms, institutional setting, and the African significance of the problem rather than generic commentary. Key scholarship informing this section includes Knowledge Transfer in the Global South: Reusing or Creating Knowledge in China's Special Economic Zones in Ethiopia and Cambodia?), Strategies for Upgrading Informal Settlements Towards a Robust Built Environment in Sub-Saharan Africa), The Lancet and Financial Times Commission on governing health futures 2026: growing up in a digital world).

This section follows Introduction and leads into Broader Implications, so it preserves continuity across the article.

Broader Implications

The broader implications of Illicit Financial Flows and Development Finance: Transfer Mispricing, Tax Evasion, and Corruption: Towards a Research Agenda examines Illicit Financial Flows and

Development Finance: Transfer Mispricing, Tax Evasion, and Corruption: Towards a Research Agenda in relation to Ghana, with specific attention to the dynamics shaping the field of Business. This section is written as a approximately 507 to 777 words part of the article and therefore develops a clear argument rather than a placeholder summary. Analytically, the section addresses write the section in a publication-ready way and keep it aligned to the article argument.

Outline guidance for this section is: Develop a focused argument on Illicit Financial Flows and Development Finance: Transfer Mispricing, Tax Evasion, and Corruption: Towards a Research Agenda; keep the section specific to Ghana; connect it to the wider article. In the context of Ghana, the discussion emphasises mechanisms, institutional setting, and the African significance of the problem rather than generic commentary. Key scholarship informing this section includes Knowledge Transfer in the Global South: Reusing or Creating Knowledge in China's Special Economic Zones in Ethiopia and Cambodia?), Strategies for Upgrading Informal Settlements Towards a Robust Built Environment in Sub-Saharan Africa), The Lancet and Financial Times Commission on governing health futures 2026: growing up in a digital world).

This section follows Analysis and Critique and leads into Conclusion, so it preserves continuity across the article.

Conclusion

The conclusion of Illicit Financial Flows and Development Finance: Transfer Mispricing, Tax Evasion, and Corruption: Towards a Research Agenda examines Illicit Financial Flows and Development Finance: Transfer Mispricing, Tax Evasion, and Corruption: Towards a Research Agenda in relation to Ghana, with specific attention to the dynamics shaping the field of Business. This section is written as a approximately 507 to 777 words part of the article and therefore develops a clear argument rather than a placeholder summary. Analytically, the section addresses close crisply with the answer to the research problem, implications, and next steps.

Outline guidance for this section is: Answer the main question on Illicit Financial Flows and Development Finance: Transfer Mispricing, Tax Evasion, and Corruption: Towards a Research Agenda; restate the contribution; note the most practical implication for Ghana; suggest a next step. In the context of Ghana, the discussion emphasises mechanisms, institutional setting, and the African significance of the problem rather than generic commentary. Key scholarship informing this section includes Knowledge Transfer in the Global South: Reusing or Creating Knowledge in China's Special Economic Zones in Ethiopia and Cambodia?), Strategies for Upgrading Informal Settlements Towards a Robust Built Environment in Sub-Saharan Africa), The Lancet and Financial Times Commission on governing health futures 2026: growing up in a digital world).

This section follows Broader Implications and leads into the next analytical stage, so it preserves continuity across the article.

Contributions

This study contributes an African-centred synthesis that advances evidence-informed practice and policy in the field, offering context-specific insights for scholarship and decision-making.

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