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DOCTORAL THESIS

ABSTRACT

THE IMPACT OF FINANCIAL MANAGEMENT STRATEGIES ON ANAF'S FIGHT AGAINST TAX EVASION

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I. Conceptual research milestones

Topicality of the research topic. In the current context of multiple crises at European and global level, the social need has increased, resulting in high pressure on the public budgets of the national economies of European Member States. This aspect motivates the need for managerial efficiency of the fiscal apparatuses of the Member States in general, and Romania in particular, which must ensure the financing function at a time when multiple macroeconomic risks are making public financial resources vulnerable. The research carried out is therefore in a very topical context and of maximum applicability.

Description of the research situation and identification of research issues. Financial Management is the structure with functional, organisational and managerial attributions within the National Agency for Tax Administration (ANAF), which is responsible for ensuring the functionality of the tax apparatus through financial management techniques and procedures, being a performance-oriented structure.

In the European context of the moves to integrate Member States' central governments into the European fiscal mechanism, financial management plays an important role in ensuring the operational traceability of European policies that can be implemented through medium and long-term strategies. Given the role that financial management plays within the structure of ANAF and within the structure of public administration, the need to optimize management processes based on performance becomes evident, which motivates the opportunity to carry out this study also in relation to the current state of performance in ANAF and public administration in general. The issue of the management of the tax monitoring structure is a highly topical subject, given the bilateral pressure on the tax body.

The tax function is affected both by the pressure to ensure the planned level of resources and by the financial imbalance specific to times of crisis, which implies higher expenditure and the assumption of tax concessions by the government. The onset of the pandemic, geo-political conflict and economic crisis posed a major challenge to the management of the National Tax Administration Agency and the sub-units in the territory, as the fiscal pressure of budget appropriations increased sharply, while revenue collection was carried out under the auspices of a growing economic bottleneck and a rising bankruptcy rate of economic agents, a rate unprecedented since the economic crisis of 2008-2009 was overcome. Under these circumstances, the National Tax Administration Agency was faced with the task of managing not only the organisational capacity and resources affected by the crisis, but also the budgetary financial imbalance caused by the pandemic.

Finding viable solutions for fiscal recovery and increasing the collection of budgetary revenues were challenges included in the management objectives of the entity during this period. In this context, I propose research covering the managerial, organizational and strategic aspects to balance the systemic dysfunctions generated in the context of the economic crisis, the health crisis and the social crisis induced by the geopolitical situation. The research aims to analyse the implications of strategies to combat tax evasion (a phenomenon associated with multiple crises) in terms of improving the ANAF's management system.

The goal of the research is the empirical evaluation of the European and national context of financial management in public administration and ANAF, the evaluation of voluntary compliance and the taxpayer's preventive attitude towards fraud and error with a view to structuring operational management at ANAF level, and the development of an economic model of managerial efficiency.

The following scientific objectives have been set in order to achieve the proposed goal:

1. Define the main elements of the relationship between financial management and fiscally sustainable development.
2. Assess the main financial management scenarios in the fiscal practice of European countries.
3. Evaluate ANAF's strategy in relation to the last three strategic cycles, i.e. the last 10 years.

4. Identify the SWOT matrix of the strategy applied to the current economic context.
5. Study of the performance indicators that identify by component the implementation ANAF's strategy.
6. Evaluation of tax management policies in the light of the economic crisis.
7. Determine the openness of taxpayers to new ways of creating cooperation with ANAF (prospective management).
8. Qualitative determination of the perception of ANAF's working tools for making tax monitoring and control more flexible (operational management).
9. Assess the propagation of the phenomenon of fraud and error through taxpayers' protective behaviours towards the studied phenomenon (attitudinal management).
10. Identify the strategic areas of managerial development of the entity by applying the Flow scheme: Strategy → Objectives → Capabilities → Results.
11. Propose a coherent system for evaluating managerial effectiveness based on monitoring indicators.
12. Conceptualize an economic model of managerial efficiency.
13. Conceptualize a corrective economic model for monitoring managerial effectiveness.

Research methodology and theoretical-scientific support of the thesis. In order to achieve the above objectives, empirical research methods and techniques based on the study of the literature were used, the result of these techniques is to generate a holistic approach to the principle of fiscal financial management. The investigative methods are mainly based on the application of a structured questionnaire addressed to 300 respondents, i.e. economic agents operating in the South-East region of Romania. In order to enhance the results of the research, statistical analysis procedures of the databases published by ANAF and European institutions with similar profile were used, thus achieving through mathematical methods the consolidation of the databases in order to evaluate the performance of ANAF's financial management, critical analysis, sampling, consolidation of databases after questionnaire administration, econometric modelling and synthesis of results, evaluative analysis of the procedures already implemented, quantitative analysis of the monitoring indicators in use or proposed, conceptualisation of the economic model, application of correlation tests, quantitative and qualitative dissemination of results. The analysis will include:

- ❖ Assessment of the management policies addressed through the lens of the objectives included in the tax administration strategy (medium time horizon - year 2024), which will touch upon the functional aspects of the strategy, the impact factors and the active dimension represented by the interaction with the business environment;
- ❖ Administration of the questionnaire and analysis of the implications of the implementation of the anti-tax evasion strategy on organisational management resulting from the piloting of the questionnaire on both the methodological and the application component.
- ❖ Analysis of the strategy to combat tax evasion and digitalization strategy as an operational management tool of ANAF Romania from a conceptual, methodological and applicative point of view.

The object of the research is the financial management activity carried out by ANAF, approached holistically from the perspective of policies and strategies, including their quality, aiming to improve the efficiency of financial management with an effect on the fight against tax evasion.

The novelty and scientific originality of the research is argued by the theoretical and applicative binomial of the approach to the problem studied and the practical relevance of the solutions identified, the study being absolutely new in terms of the complexity of the proposed solutions and their close connection with the existing operational status within ANAF.

The scientific problem solved is the identification through econometric modelling of the level of managerial efficiency based on the assessment of the operational capacity of ANAF Romania and the conceptualization of the managerial efficiency model based on the strategy of combating tax evasion of the Romanian National Agency for Tax Administration.

At the same time, the evaluation of the efficiency status was carried out through the corrective economic model of managerial monitoring at the level of the National Tax Agency.

The theoretical importance and applicative value of the research results from the multitude of bibliographical sources consolidated from a scientific point of view by means of the meta-analysis process, which have outlined the topicality of the researchers' concerns regarding the proper functioning of the tax systems in Europe, the applicable tax convergence criteria, the stages of implementation of tax convergence, the level and the instruments used to reduce the underground economy generated by tax fraud phenomena. The applicative value of the research is demonstrated by the numerous tools proposed and developed in the thesis (comparative analyses, structured questionnaire, econometric models, scales for assessing the effectiveness of fiscal management, estimation of the capability gap, corrective economic model for managerial monitoring, matrix of necessary adjustments to fiscal management policy, etc.).

Implementation of scientific results. From an application point of view, the research has already implemented results in the Galati County Administration of Public Finance (AJFP), successfully using methods to streamline financial management that have led to significant improvements in the main directions of action of AJFP Galati, namely voluntary compliance, fighting tax evasion.

Publications on the thesis topic. The main results of the research have been disseminated at national and international conferences as follows:

- ❖ Romania International Conference — 22nd Edition, Risk in Contemporary Economy, 4th June 2021;
- ❖ The 15th International Management Conference held on November 4th-5th, 2021;
- ❖ Scientific Conference of Doctoral Schools (SCDS-UDJG) of Danarea de Jos University in 2020, 2021, 2022

The research results (2 articles) have also been published in ISI* listed journals. Another 6 articles were published in journals indexed in international databases indexed by field - Erich+, RePec, Ulrich, DOAJ, ZBW, EconLit, Econis Ebsco (Annals of "Dunarea de Jos" University of Galati, European Journal of Accounting, Finance & Business, Economics and Applied Computer Science, "Dunarea de Jos" University of Galati, Journal of Financial Studies).

Thesis volume and structure. The thesis includes introduction, five chapters, conclusions, personal contributions, limits of the scientific approach and future research directions, bibliography (219 sources), 1 annex, 207 pages of basic text, 81 tables and 120 figures.

II. Thesis content

The PhD thesis titled "**The impact of financial management strategies on ANAF's fight against tax evasion**" has an interdisciplinary nature, is structured in six chapters and deals with important economic concepts such as: the impact of financial management on economic dynamics and sustainable development, the promotion of an efficient tool for strategic planning of ANAF Romania's directions of action to ensure managerial functions and public levers to control the balance between tax collection and the need for public financing, the analysis of the possibilities of managerial efficiency based on the improvement of the fight against tax evasion by the National Tax Administration Agency of Romania, assessment of the implementation of managerial mechanisms supporting the success of the voluntary compliance strategy, modelling managerial efficiency based on the assessment of operational capacity, assessment of the efficiency status through the corrective economic model of managerial monitoring at the level of the National Tax Administration Agency.

Chapter 1, titled "Approaches to financial management and fighting tax evasion through the dynamics of the strategy of the National Agency for Tax Administration" presents from a conceptual point of view the financial management from the perspective of sustainable development showing the impact of competitiveness on its qualitative dimension. The approach is complemented by the presentation of a picture of practices to improve financial management from the perspective of combating tax evasion.

These notions are fructified in the analysis of financial management scenarios in Romanian tax practice. The approach analyses the components of the ANAF strategy as a tool to improve the efficiency of tax financial management and the actual possibilities of efficiency improvement starting from the strategic elements implemented at the level of ANAF in Romania.

Financial management is a concept that allows the streamlining of processes following a general review of inputs with an increase in the results obtained within a business cycle. The prerequisites of financial management presuppose adaptive capacities to macroeconomic issues and correlation with the contextual dimension of the market.

Financial management in relation to sustainable development combines several key strategies whose dynamics generated by differentiated implementation based on public policies adopted by the executive have generated destabilisation in terms of sustainability risk as follows:

FINANCIAL MANAGEMENT AND SUSTAINABILITY RISK THROUGH THE LENS OF DEVELOPMENT STRATEGIES



Financial management

A) Strategy on loan interest

B) Strategy on economic growth. A stable financial management should allow for capitalizable economic growth strategies

C) Increasing the tax base. It may be a viable strategy for Romania

D) Revitalising circular economy. This economy type relies on the production and consumption improving products' life-cycle

E) Restoring the balance of payments.

Source: Elaborated by the author

The projections carried out by the European Commission aim at modelling fiscal policies on scenarios to assess public debt trajectories through the application of different fiscal policy options with the introduction of the feedback effect of economic growth and the assessment of the public debt consolidation effort.

COMPARISON OF ALTERNATIVE SCENARIOS AND THEIR EFFECT ON FISCAL POLICY

- absence of fiscal policy amendments without age-related costs
- history of primary budget balance
- combined history
- fiscal reaction function
- stability and growth pact
- stability and convergence programs

alternative fiscal policy scenarios



- standard impact on interest
- enhanced impact on interest
- standard impact on GDP growth
- combined impact on interests and GDP
- impact on primary budget balance
- impact on currency exchange rate

sensitivity testing scenarios

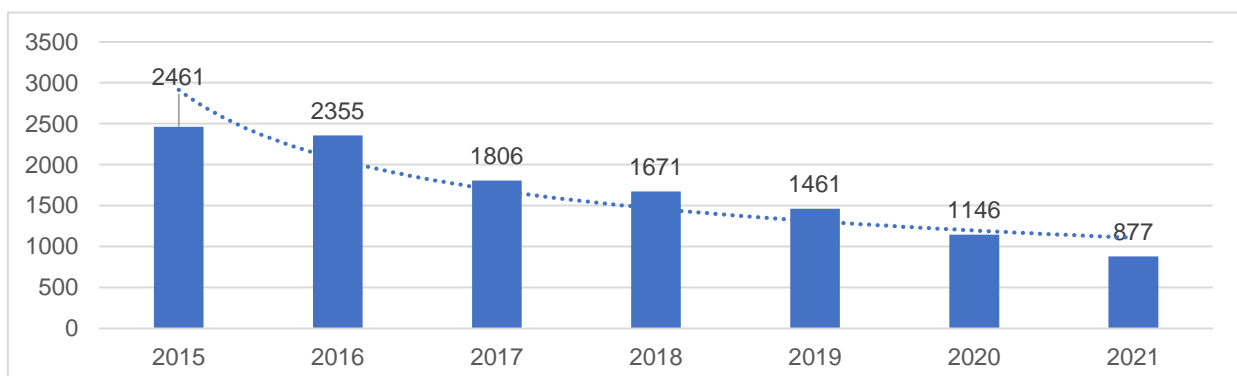


Source: processed by the author according to [134]

The EU scenarios start from the baseline scenario which is limited to assessing the impact of national reform, followed by the scenario of eliminating the ageing costs added to the baseline scenario. The third scenario is based on the application of the Stability and Growth Pact which assumes national compliance of EU countries with the general measures to prevent and correct fiscal risk by respecting the recommendations on deficit targets. In this scenario, the structural balance of member countries is treated in terms of medium-term objectives according to the fiscal adjustment matrix, with the long-term objective of achieving budgetary stability. Another scenario is based on the fiscal reaction function which starts from a stabilised basic balance, capable of ensuring debt sustainability, and is projected over a medium time horizon (T + 10 years). Another scenario is based on the use of historical data quantifying the variation of macroeconomic financial indicators, determining the average evolution through statistical forecasts. The use of stability or convergence programmes is the scenario that uses macroeconomic fiscal vectors to quantify the effects of fiscal planning reported annually by member countries in April through reporting procedures.

The highest tax evasion rate in Romania's official GDP was recorded in 1990, totalling 3.7%. After a declining period lasting more than ten years, the tax evasion rate reached its second highest in 2009, i.e. 2.84%, and the process continues on a downward trend.

NUMBER OF TAX EVASION OFFENCES BROUGHT BEFORE THE ROMANIAN COURTS BETWEEN 2015-2021



Source [169]

In this chapter we approach financial management from the perspective of the impact of European and national regulations by conducting a conceptual analysis of financial management scenarios in Romanian tax practice. According to the analysis carried out, the strategy of the National Tax Administration Agency has as priority objectives the fight against tax evasion, which contributes to the improvement of tax vectors by increasing the preventive function, the fight

against intra-Community fraud, the collection of information in an operational way and the strengthening of the organization's capacity through strict action procedures. The methodological sheet of ANAF specific indicators was presented and the tax efficiency indicators were critically analysed, resulting in the following:

1. The tax efficiency indicators (degree of achievement of the revenue collection programme) are optimally configured and reflect effective financial management on the core function of the tax apparatus. The downward trend in the slope of the realisation rate (15% less at the end of the period than at the beginning of the period under review) is a financial indicator of the recession and foreshadows the economic crisis;
2. The voluntary compliance process has not generated feasible outputs for the period 2017-2020 and requires repositioning ANAF's strategy in relation to the current economic reality marked by the crisis;
3. As a measure to increase collection during the crisis period through specific procedures the financial management has introduced the monitoring of arrears collection as of January 2019, a process that has proven to be more effective for legal entities than for individuals;
4. The work productivity of tax inspection teams is low, the strategies adopted by financial management are affected by the vulnerabilities of this segment;
5. Subsequently the financial indicators of the work productivity of inspection teams generated inconsistent outputs, which also highlights the inconclusiveness of risk analysis and resource taking through improper budgeting of expenditure;
6. There are at the procedural level regulated activities that operate effectively and generate valid expected outputs (indicators F10 and F11);
7. Another example of an optimally configured efficiency indicator is the average duration of the tax inspection, which in almost all cases reached the optimal threshold set, which means that the inspectors' specialist training is adequate and they are able to perform their duties within the set timeframe;
8. The communication strategy is optimally regulated and generates efficient and effective outputs.

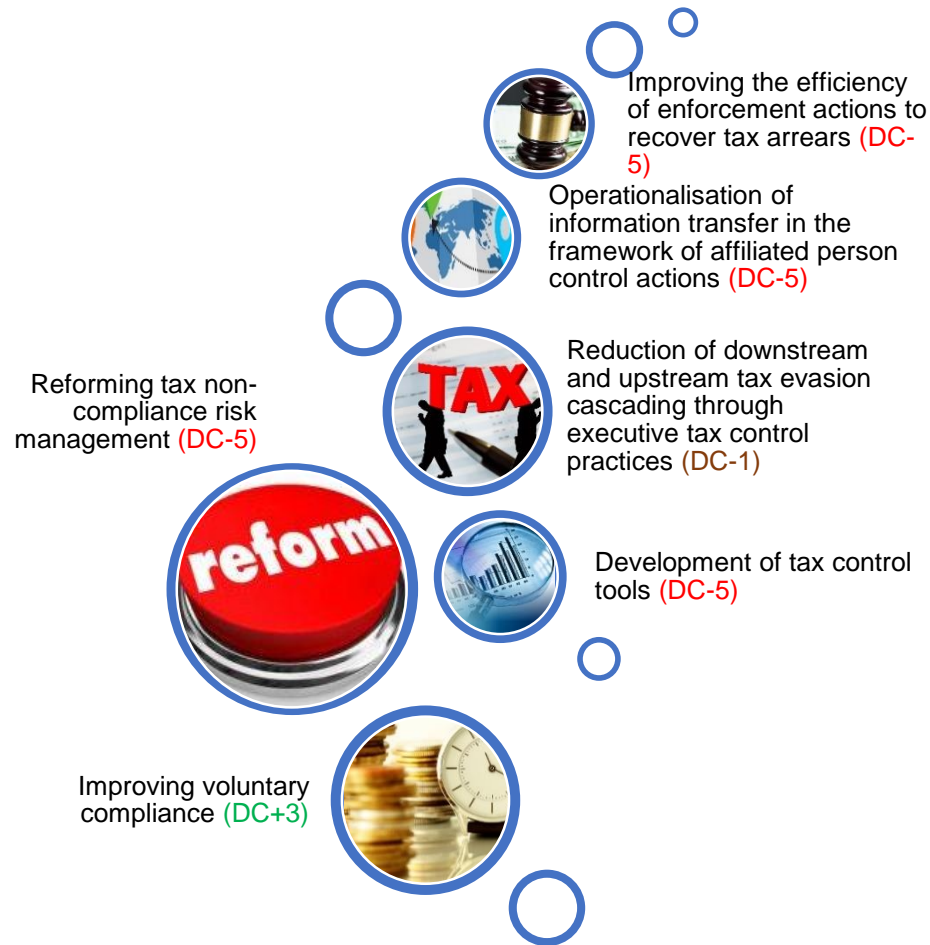
Also, in this chapter we show that tax evasion is a phenomenon with a profoundly negative impact on the economy and that efficient and effective practices to combat it need to be implemented. Among these practices to combat tax evasion, we have identified the following from the analysis carried out:

- ❖ limiting non-declaration of tax revenues by taxpayers;
- ❖ eliminating the recording in the accounts of fictitious expenses that are not based on a real economic transaction;
- ❖ avoidance of payment of taxes due to the general consolidated budget;
- ❖ migration of income obtained in Romania to tax havens;
- ❖ eliminating the use of undeclared work;
- ❖ reducing wealth through tax evasion;
- ❖ eliminating the use of forms of inactivity to postpone the payment of taxes due.

All of the above-mentioned practices must take into account for their success the phenomenon of combating tax evasion, which is an objective of the ANAF Strategy and which monitors the compliance of economic agents with the tax rules imposed by the relevant bodies in order to achieve a stable economic climate generating economic growth.

In this chapter we present in a structured manner an approach to the strategic management of the ANAF with emphasis on the definition and monitoring of strategic objectives through monitoring indicators (result and process indicators), aspects that have subsequently allowed the determination of the need for capacity in the areas of IT Capacity (CI), Human Capacity (CU), Financial Capacity (CF), Material Capacity (CM), Procedural Capacity (CP).

MAP OF STRATEGIC GAPS DETERMINED ON THE BASIS OF CAPABILITY GAP ANALYSIS



Source: Elaborated by the author

The proposed approach is intended to be a comprehensive management tool, as it combines forecast elements (capability requirements) with strategic planning and computational elements.

In the second chapter, titled "Analysis of management policies through the lens of the objectives assumed by the 2021-2024 tax administration strategy", we provide a descriptive framework of the management objectives in correlation with the strategic directions designed at ANAF level, highlighting the impact factors on the managerial efficiency of the strategy through the sequential implementation table of the identified impact factors. The interaction with the business environment is also presented as a defining element of the ANAF strategy.

MANAGEMENT OBJECTIVES TRANSPOSED TO TIME CHART

Strategic element	Management objective	Implementation timeframe
Digitization of ANAF	Communication efficiency and data management	2025
Operationalisation of digitisation	Achieving voluntary compliance targets	2027
Infrastructure traceability for digitisation	Ensure the necessary resources for the digitisation strategy	2023
Communication strategy	Creating a functional, reliable and effective online platform	2022
Facilitating access to information as part of	Creation of diversified communication channels with easy access for taxpayers	2022

Strategic element	Management objective	Implementation timeframe
the communication strategy		
Facilitating access to information as part of the communication strategy	Developing the Call Centre	2023
Facilitating access to information as part of the communication strategy	(tripling capacity from 30 simultaneous calls to 90 calls)	2025
Voluntary compliance strategy	Development of the one-stop shop as an information access point	2022
Voluntary compliance strategy	Voluntary compliance management - declaration facility	2022
Voluntary compliance strategy	Management of voluntary compliance - monitoring of the process	2022
Voluntary compliance strategy	Management of voluntary compliance - provision of necessary human resources	2022
Voluntary compliance strategy	Flexibility of the Virtual Private Space	2023
Voluntary compliance strategy	Debt management - instalment payment activities	2022
Staff strategy	Management of taxpayer co-participation in drafting/reviewing tax rules	2023
Staff strategy	Telework, including the support software to ensure the functionality of the management objective	permanent
Tax evasion reduction strategy	Continuous training - online courses	2022
Tax evasion reduction strategy	Tax pressure monitoring management - efficiency and effectiveness indicators	permanent
Tax evasion reduction strategy	Presentation of the disadvantages of participating in passive evasion (taxpayer information)	2023
Tax collection strategies	Risk management (creation of standards and methods for risk assessment)	2023
Tax collection strategies	Management of debt collection and enforcement instruments	2023

Source: Adapted by the author from the Tax Administration Agency Strategy 2021-2024

The main objective addressed in this chapter is to analyse management policies through the lens of the objectives set out in the fiscal management strategy for 2021-2024. Prior to 2022, ANAF experienced a period of challenges that had an impact on the unit's management policy, leading to vulnerabilities in its material and operational capacities, which were managed through actions to streamline processes as follows:

1. Increasing operational capacity and integrating it into the European context;
2. Improving the fiscal function;
3. Increase information traceability through digitisation;
4. Improving the management of human resources through valorisation, motivation and professional reconversion;
5. Increase operational capacity by improving relations with taxpayers (cohesion management and voluntary compliance).

The analysis presented captured both the National Tax Administration Agency's effort to streamline operational processes in order to ensure the planned level of resources but also the stagnant implementation of the strategy, some caused by the financial imbalance specific to periods of crisis which implies higher expenditures and the bearing of tax incentives assumed by the government.

There is a need for change in management policies, which is clearly evident in the immediate action segment, but also a need to strengthen the management strategies adopted in

the medium term by maintaining the pace of change implementation and ensuring that this process is completed within the proposed timeframe.

In this chapter we have presented in a structured manner the role of management strategy in streamlining processes at the level of ANAF with the assessment of the factors that determine the assumptions of the restructuring model.

At the same time, through the management objectives framework, a framework has been obtained that will allow the management efficiency by improving the services offered to taxpayers and preventing and combating tax evasion through a pro-quality approach based on the focus on the taxpayer, regular self-assessment of the tools and solutions adopted, specialization of the activity, continuous development and the provision of services with high accessibility for taxpayers.

In chapter 3, titled "Study on the implications of strategies to combat tax evasion on organisational management by means of the structured questionnaire", we are carrying out the evaluation of the structure indicators and analytical indicators of the structured questionnaire administered to a number of 299 entities from several fields of activity represented by respondent managers, economic directors, chief accountants, the results of which will allow the transposition of the managerial performance concept to a higher level with the assumption of the targets proposed by means of the questionnaire. From a methodological point of view, a structured questionnaire was used, based on a number of 22 questions, which focused on the structure of the sample by field of activity, value of assets, number of employees, quality of the respondent (managerial side), capital structure, company affiliation, outsourcing of the accounting department, use of ERP/CRM management software. The questionnaire was administered between November 2020 and March 2021. The structured questionnaire covers procedural aspects of digitisation, aspects of efficiency of digitisation implementation, interface of communication with the taxpayer and aspects of digitisation implementation in relation to the taxpayer:

The structured questionnaire designed according to the qualitative items in Table 3.1. was sent to respondents by email (invitation to participate in the questionnaire was posted at <https://docs.google.com/forms/d/1kqvJCLfa2MMMp0XTUr3ta2-ekEd1ui-fmO5r1D7tf-Y/edit>).

The following inclusion criteria were applied to the sample of potential respondents: relevant experience in the accounting and/or tax field; active in the labour market; persons with no criminal record; level of higher education. A total of 330 invitations were sent, to which a partial response was received from 302 respondents, 3 respondents were excluded after applying the following exclusion criteria: not completing the questionnaires in full; refusal to process the data for the purpose of the research. We critically examined the implications of anti-avoidance strategies on organisational management. The study was carried out on the basis of a structured questionnaire administered to the decision-makers of the taxpayers assigned to the administration of AJFP Galați.

The study showed that in terms of prudential behaviour, managers opt for a moderate tax risk knowing in principle the implications of the options selected, thus showing a tendency to slide towards the underground economy of fraud and error. The majority of respondents are privately-owned companies that need assistance in paying their tax obligations, using the advice received from the territorial tax office through the Taxpayers' Helpdesk.

CENTRALISED DIAGRAM OF THE REPRESENTATIVE PATTERN OF RESPONDENTS' CHOICES

Indicator code	Description	Representative average options					
nSCAEN	1.1) According to the NACE, your company carries out activities related to:	Trade	production of consumer goods		production of industrial goods		services
nSACTIVE	1.2) The value of the assets reported in the balance sheet by the company had in the last financial year a value in euro of up to:	10000	100000	500000	1000000	5000000	over 5000000

Indicator code	Description	Representative average options								
nSSAL	1.3) The number of employees employed under a contract of employment in the last financial year was:	I had no employees	1 employee	Maximum 3 employees	Maximum 10 employees	Maximum 20 employees	Maximum 50 employees	Maximum 100 employees	Over 100 employees	
nSCALITATE	1.4) Complete the questionnaire as:	top manager			department manager			employee in the financial accounting department		
nSCAPITAL	1.5) The capital structure of the company is predominantly:	Private foreign	Private Romanian		Private mixed		Public private	public		
nSAFILITA	1.6) As far as you know the company is affiliated to a group of companies:	Yes				No				
SSERVCONTA B	1.7) Is the accounting structure that does the bookkeeping within the company or is it external:	Internal				External				
nERP	1.8) Do you use additional ERP/CRM software in addition to accounting software:	Yes				No				
nPRESFISC	2.1) Consider the tax pressure exerted in the last 3 financial years as:	Decreasing			Constant			Increasing		
nLEGIS	2.2) Rate the tax legislation as:	easy to understand and use		difficult to understand and use		I need consultant/specialist for understanding and using tax legislation		don't know/no answer		
nSCH.LEGIS	2.3) Do you consider it appropriate to change tax legislation? If YES, in what sense?	establishing clearer VAT rules?	establishing clearer corporate tax rules	Tax complementarity of separate bases		all of the above		Other	don't know/no answer	
nIMP.SAL	2.4) Do you consider the legislative aspects of the taxation of labour remuneration as :	restrictive in the company's economic development		useful for attracting staff and company economic development		directly facilitates labour attraction and company economic development		don't know/no answer		
nGHISEUUNIC	2.5) Have you requested information from the tax body through the taxpayer's one-stop shop?	No	yes, and the information was satisfactory and helped you in solving your problems		yes, and the information was satisfactory, but it did not help you solve your problems		Yes, and the information wasn't satisfactory.		don't know/no answer	
nCALLCENTER	2.6) Do you consider that the level of tax assistance services provided to taxpayers through the methods: call-center/by email/by letter/at the tax office offices, are effective in ensuring the need for information in order to align with the current tax system? If you have noted shortcomings in the provision of assistance, how do you consider these shortcomings have affected the voluntary compliance process?	Little		Very little		Not at all		Not the case. I didn't notice any deficiencies		
nSPV	2.7) Do you consider that the VIRTUAL PRIVATE SPACE (VPS) shortens/efficient tax compliance?	Yes		I use SPV but find it cumbersome to fulfil budgetary obligations via SPV		I have no use for the SPV platform		don't know/no answer		
nESALONARE	2.8) Have you made use of the instalment payment facility as a tax facility?	yes, with good results		Yes, but I had to resort to rescheduling		I do not consider rescheduling		we did not use rescheduling		don't know/no answer
nCORECTINSP	2.9) Do you consider tax inspections/controls as carried out:	correctly, uniformly by all tax inspectors		results are influenced by the inspector		tax inspections/controls are often of a pecuniary nature (to collect money for the state budget)		don't know/no answer		
nDEZBPUB	2.10) If you have been contacted for consultation in view of a regulatory act with tax implications	I would actively participate		I would follow the developments on the decisional transparency platform		I wouldn't get involved because I don't think my opinion would be taken into account		I wouldn't get involved because I'm not interested		don't know/no answer
nDENUNTEVA Z	2.11) If you are aware of any tax evasion by a taxpayer	I would only raise these issues if the taxpayer is my competitor		I would report these issues regardless of the taxpayer if I received a rebate (tax reduction)		I would raise these issues under any circumstances		I wouldn't under any circumstances take issue with this		don't know/no answer

Indicator code	Description	Representative average options				
nEFFECTEVAZ	2.12) Do you consider that tax evasion affects:	integral business environment through unfair competition	full economy	partly the business environment, with evasion declining	the business environment on a case-by-case basis, only through aspects which do not comply with the legislation applicable to certain economic operators	
n%EVAZ	2.13) If you think that tax evasion affects the economy or business environment, what percentage do you think?	below 10%	between 10-30%	between 30-50%	over 50%	don't know/no answer
nMASEVAZ	2.14) If you were part of the ANAF management, what would be the measures to reduce tax evasion?	creating a better relationship with taxpayers	to continuously initiate steps for legislative stability and clarity	creating a tax system that is easy to understand and that shortens the time/duration of tax compliance and thus reduces tax risk	All of the above	

Source: Elaborated by the author

This is based on the perception of the legislative complexity of tax rules and regulations, with the majority of respondents considering that clearer tax rules/regulations are desirable. At the same time, tax regulations related to labour factor remuneration represent, in the respondents' opinion, a threshold restricting the economic development of firms.

Taxpayers' perception of the assistance provided by ANAF is favourable, with the majority of respondents expressing satisfaction with the level of service quality and the lack of shortcomings.

Following the administration of the questionnaire, the implementation of the supporting managerial mechanisms was evaluated as mostly effective, as follows:

1. More than 45% of respondents were in favour of the use of managerial support mechanisms (payment facilitation mechanisms);
2. More than 75% favourably assessed the fairness of unitary treatments (cohesion management);
3. More than 68% of the respondents appreciated the impact of tax evasion on the whole economy (effectiveness of communication management);
4. More than 78% of respondents were open to all proposed ways of managing tax evasion (effectiveness of communication management);

There were shortcomings in the relationship with taxpayers in the following areas:

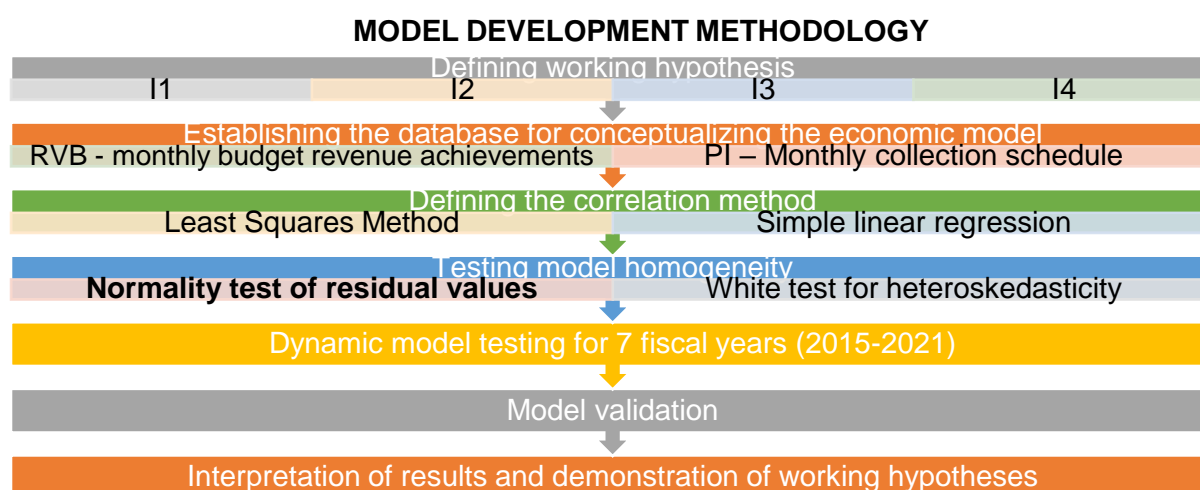
1. Neutrality regarding the reporting of fraud and error (lack of efficiency of the management of the tax body's interaction with taxpayers);
2. More than 79% of respondents rated the tax pressure as constant or increasing (vulnerability of resource management vis-à-vis the need for funding);
3. More than 63% of respondents rated tax legislation as difficult to understand and use (weakness of communication and regulatory management);
4. More than 76% of respondents consider it appropriate to change tax legislation in order to establish clearer rules on taxed items - VAT, corporate tax, income tax, excise duties, etc. (communication management weakness);
5. Only 1.7% of the respondents considered that legislative regulations directly facilitate the attraction of labour and the economic development of the company (operational management deficiencies).

As a result of the study we found that the following management policies could be improved:

- ❖ financial resource management policy (reallocations, elimination of errors, making voluntary compliance more efficient, combating tax evasion);
- ❖ human resources management policy (development, motivation and retraining);
- ❖ communication management policy (increasing communication efficiency, increasing transparency, creating a tax framework that is easy to understand and apply);

- ✧ operational management policy (improving organisational capabilities, strengthening material and human capacities, increasing performance).

The fourth chapter, titled "Modelling managerial efficiency based on the assessment of the operational capacity of the Galati County Administration of Public Finances, part of ANAF Romania", we develop a model that follows through seasonal variations managerial efficiency from the perspective of the balance between the need for financing and the amount of the budget deficit, being subject to econometric modelling the planned and realized seasonal values of the main sources of financing. The model determines performance through four working hypotheses tested and validated in the research.



Source: Elaborated by the author

Analysis by the size of the information standardised by the enactment of laws and regulations shows that most of the economic agents consider legislation to be difficult to understand and use and partly respond that they need expert advice to understand it. The Chi-Square statistical test is 263.31 with 3 degrees of freedom and the Sig asymptotic value tends to 0, which demonstrates the homogeneity of the data and the poor efficiency of digitization in its current form on this digitization segment.

Regarding the tools designed by ANAF for the implementation of digitisation the use of the One Stop Shop seems to have been a success as most respondents stated that they used it and as a result of using it the information received was able to help solve problems. However, the effectiveness is average as the number of degrees of freedom is slightly increased to 4, the statistical value of the Chi-Square test is 440.39, and the Sig value tends towards 0. The somewhat limited effectiveness is given by the partiality of the responses which indicated that the use of the One Stop Shop did not provide viable solutions to the taxpayer, which indicates that also in this area the implementation of digitisation is not at an end. The use of the Call-Center as part of the digitization strategy is well appreciated by taxpayers, most of whom did not notice any shortcomings, with a Chi-Square statistical test value of 484.13, a number of 3 degrees of freedom and an asymptotic Sig tending towards 0. The last tool for implementing digitization is the use of the Virtual Private Space, which is known by most taxpayers and is functional in the opinion of most of them, although there is a part of taxpayers who consider the fulfilment of budgetary obligations through the VPS to be cumbersome.

Another perspective was to determine the operational efficiency of the VPS (VIRTUAL PRIVATE SPACE) and opinions were segregated according to the following range of options: Positive assessment of the operational efficiency of the VPS with representation at the level of the options expressed of 90.3%, user uses the VPS but considers it cumbersome to fulfil budgetary obligations through the VPS with representation at the level of the options expressed of 7.36%, negative assessment of the operational efficiency of the VPS with representation at the level of the options expressed of 1.34%, neutral option with representation at the level of the options expressed of 1%.

The results of the efficiency analysis can be translated into a matrix of efficiency thresholds for digitisation as follows:

EFFICIENCY THRESHOLD MATRIX

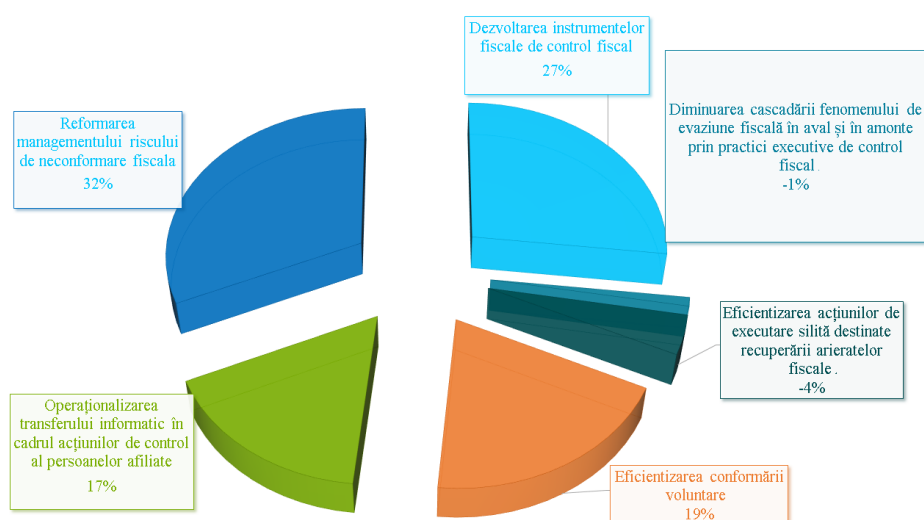
Digitisation categories	Efficiency			Inefficient
	High	Average	Low	
LEGIS				x
GHISEUUNIC		X		
CALLCENTER	x			
SPV		X		
PRESFISCMP			x	

Source: Elaborated by the author

The efficiency thresholds matrix reveals that the operational management supporting the digitization process is in the implementation phase and short- and medium-term efforts are required to achieve the efficiency targets proposed by the ANAF development strategies.

The fifth chapter, presents the assessment of the efficiency status through the corrective economic model of managerial monitoring at the level of the National Tax Administration Agency. This assessment involves the calculation of managerial efficiency for the objectives of the ANAF strategy, i.e. objectives on voluntary compliance, enforcement, development of tax control tools, reform of tax non-compliance risk management, operationalization of IT transfer in the control actions of affiliated persons, reduction of cascading of tax evasion downstream and upstream through executive tax control practices. Also, in this chapter we have developed a new approach to tax management policies in the light of the economic setback generated by the multiple economic crisis, this approach supporting through the methodology presented the proposals for effective economic recovery measures formulated during the research. We have approached managerial efficiency through the prism of synthetic and analytical indicators analysed in dynamics on statistical distribution series and standard deviations. The analysis showed that the evolution of the efficiency indicators for the 6 objectives monitored in the period 2016-2021 is oscillating with predominantly decreasing slopes. For the objective Development of tax control instruments, the coefficients of the regression function were oscillating and are characterised by the following trend equation: $y = -0.0005x^2 + 0.0315x - 0.0876$. For the objective of Reducing the cascading of downstream and upstream tax evasion through executive tax control practices, the coefficients of the regression function were oscillating and are characterized by the following trend equation: $y = -0.0023x^2 + 0.0125x + 0.1404$. For the objective of Improving the efficiency of enforcement actions to recover tax arrears, the coefficients of the regression function have been oscillating and are characterized by the following trend equation $y = 0.0033x^2 - 0.0317x$. The calculation of efficiency by objectives has led to conclusions that allow the overall picture of efficiency to be captured.

CONSOLIDATED DIAGRAM OF MANAGERIAL EFFICIENCY WITHIN ANAF GALATI FOR THE PERIOD 2016-2021



Source: Elaborated by the author

I have found that:

- ✧ ANAF's managerial efficiency is differentiated at the level of objectives, this aspect being assimilated to a non-homogeneous managerial policy based on the implementation of a medium- and short-term strategy.
- ✧ The most effective objectives are Reforming risk management (32%), Making voluntary compliance more efficient (19%) and Making IT transfer operational (17%).
- ✧ At the opposite pole with negative efficiency assimilated to inefficient managerial practices we find the Efficiency of enforcement actions and Reduction of the tax evasion cascading phenomenon.
- ✧ Based on this structure, we can observe a weaker communication with the taxpayer, who has to use alternative channels to achieve the efficiency objectives included in the strategic plan.
- ✧ It follows from the above that the need for reorientation of management policies and practices must be carried out in line with funding possibilities and the repositioning of the entity's human resources policy.

The last chapter of the paper, **Conclusions and proposals**, contains a summary of the research, highlighting the main critical issues identified in the study and marking the keys to solving the global problem of the banking phenomenon, subject in the current context to the influences of monetary policies and various types of risks assumed more or less by banking operators.

These conclusions are important in the context of the increasing number of bank disputes, the growing shortage of money faced by more and more credit institutions.

III. Conclusions and proposals

1. The PhD thesis titled "The impact of ANAF's financial management strategies on the fight against tax evasion" allowed the integration of the financial management structure of ANAF in the European context. As I have shown, the structure has multiple tasks both in terms of process coordination and in terms of ensuring the continuity of operational flows under performance conditions. Current European trends are focused on sustainable development and implementation of integrated and functional financial management processes for the whole European area. Sustainable development objectives are assessed by the European Commission over three time horizons, namely short, medium and long term, with Romania obtaining high risk assessments for the assimilated medium and long term fiscal sustainability objectives. The scenario-based analysis carried out at the European level shows that Romania will reach its peak debt year in 2030, which will influence fiscal policy, public debt sustainability and GDP developments. In the long term, all fiscal sustainability indicators assimilated to Romania fall into the high-risk category, Romania being the only country assessed in this way by the thermographic map.
2. A major factor contributing to this undesirable situation in Romania is tax evasion. Practices to improve financial management in terms of fighting tax evasion are: the strategy on interest on loans; the strategy on economic growth; increasing the tax base; vitalizing the circular economy; restoring the balance of payments balance.
3. The approach based on alternative scenarios on European tax financial management showed that the following management practices should be implemented in order to combat tax evasion: limiting the non-declaration of tax revenues by the taxpayers; eliminating the recording in the accounts of fictitious expenses that are not based on a real economic operation; avoiding the payment of taxes and duties due to the general consolidated budget; migrating income obtained in Romania to tax havens; eliminating the use of undeclared work; reducing assets through tax evasion acts; eliminating the use of forms of inactivity to defer the payment of taxes and duties due.
4. ANAF's strategy is a tool for streamlining financial and tax management, the effects of which can be monitored through performance indicators.
5. Following the analysis of the current context of the evolution of the tax system in Romania affected by multiple crises, we found the slowdown of economic development amidst the

phenomenon of technical unemployment and the closure of several economic units as effects of the coronavirus pandemic in Romania. We have determined the impact of the change in tax policy in Romania through the levers used by the Ministry of Public Finance - ANAF to respond to the new situation of economic and fiscal crisis. The results of the study reflected both a limited versatility of tax management policies in relation to the amount of tax resources and a delay in optimizing tax management actions, so that the effect of the economic crisis is expected to suffer a higher impact due to insufficient tax resources and delays in economic recovery in Romania. The results of the study are useful for decision-makers in the tax system to adopt the best economic recovery strategies.

6. The research aimed to assess voluntary compliance and the taxpayer's preventive attitude towards fraud and error with a view to structuring the operational management at ANAF level. This aim was permanently pursued throughout the research, taking into account the specific objectives set for this study: to determine the openness of taxpayers to new ways of creating cooperation with ANAF (prospective management); to determine the qualitative perception of ANAF's working tools for making tax monitoring and control activities more flexible (operational management); to assess the spread of the phenomenon of fraud and error through taxpayers' protective behaviour towards the phenomenon studied (attitudinal management)..
7. In line with these objectives, in the first chapter we have carried out a critical analysis of management policies in relation to the objectives set out in the fiscal management strategy with a time horizon of 2024. The evaluation of the strategy was carried out with the highlighting of its role for the efficiency of management processes and operational management processes, especially at the level of the Agency.
8. We have made a management objectives chart transposed to a time chart, a tool through which we have identified the following management objectives attached to the strategies: Communication efficiency and data management; achieving voluntary compliance objectives; ensuring the necessary resources for the digitisation strategy; creating a functional, reliable and effective online platform; creating diversified communication channels with easy access for the taxpayer; developing the Call Centre (tripling the capacity from 30 simultaneous calls to 90 calls); developing the one-stop shop as an information access point; voluntary compliance management - declaration facility; voluntary compliance management - monitoring the process; voluntary compliance management - ensuring the necessary human resources; making the Virtual Private Space more flexible; Debt management - instalment payment activities; management of taxpayer co-participation in drafting/revision of tax rules; telework, including support programmes to ensure the functionality of the management objective; continuous training - online courses; management of tax pressure monitoring - efficiency and effectiveness indicators; presentation of the disadvantages of participating in passive evasion (taxpayer information); risk management (creation of standards and methods for risk assessment); management of collection instruments and debt enforcement; management of tax rates (in relation to cyclical factors).
9. Subsequently, based on the results obtained, we presented the impact factors identified to make the management strategy more effective. And as a particular aspect of the management strategy, we presented the interaction with the business environment and developed the sequential implementation tables of efficiency of the strategic directions contained in the ANAF 2021-2024 strategy.
10. I conducted a study regarding the implications of anti-avoidance strategies on the organizational management using the structured questionnaire. From a methodological point of view, the structured questionnaire was used, based on a number of 21 questions that focused on aspects related to the structure of the sample by field of activity, value of assets, number of employees, quality of the respondent (managerial side), capital structure, company affiliation, outsourcing of the accounting department, use of ERP/CRM management software. The questionnaire was administered between November 2020 and March 2021. The structured questionnaire covered procedural aspects of digitisation, aspects of efficiency of digitisation implementation, interface of communication with the taxpayer and aspects of digitisation implementation in relation to the taxpayer.

11. I approached the digitisation strategy from the perspective of an operational management tool of the Romanian National Tax Administration Agency. In the current economic and social context dominated by multiple economic crises, there is a shift in the communicational-institutional focus within the public administration and the Romanian National Tax Administration Agency from the usual methods of communication to digital communication. The phenomenon is all the more intense as there has been a proven concern about establishing digital communication with the taxpayer and other national and international bodies in order to achieve short and long-term management objectives. I will analyse the effectiveness of strategic actions on digitisation through the results obtained in chapter 2 of a structured questionnaire applied to 300 economic agents to identify both the improvement of the agency's relationship with taxpayers and the improvement of resource and time management.
12. The research deals with the managerial efficiency of the public body ANAF in a structured manner from the perspective of economic models. Under the influence of uncertainty elements, the managerial picture is modified both by increasing fiscal pressure and by economic bottlenecks and widespread bankruptcies in the economy. In this context, finding viable solutions for fiscal recovery and increasing the collection of budget revenues have been challenges included in the entity's management objectives during this period.
13. With regard to the identification of the strategic areas of managerial development of the entity by applying the Flow scheme: Strategy → Objectives → Capabilities → Results, the elements of the Flow scheme have been treated in a descriptive analytical manner, showing that the relevant results can be achieved on the basis of an effective managerial strategy of management objectives that meet the needs of the organization and for which there are sufficient capabilities so that the desired results are achieved by relating the estimated level with the realized level of results of this strategic planning.
14. I proposed a coherent system for assessing managerial effectiveness based on monitoring indicators and presented the corrective economic model of managerial monitoring, on the occasion of which monitoring indicators were defined for all six management objectives, the evolution of which is useful in assessing the effectiveness of each individual objective and the overall effectiveness. When the monitoring indicators were identified, trend curves were calculated and presented for each management objective and the overall efficiency picture was constructed. We have shown that the need for reorientation of managerial policies and practices must be carried out in line with the funding possibilities and the repositioning of the entity's human resources policy.
15. I conceptualised an economic model of managerial efficiency. This model was presented in dynamics over the period 2015-2021. Thus, we have shown that operational capacity efficiency is a fluctuating one, with decreasing trends generated by national economic capacity as an exogenous factor corrected with internal approaches to increase operational capacity, labour productivity efficiency, digitalization and voluntary compliance approaches. Four working hypotheses were proposed and validated:
 - ✧ Hypothesis 1 demonstrated: Seasonal variation in budget revenue realisation is directly proportional to the financing need and the size of the budget deficit. We have identified as vulnerability factors the increasing financing need (amid increasing budget deficit) under uncertainty and limited collection resources.
 - ✧ Hypothesis 2 demonstrated: The level of budget outturns evolves in direct proportion to the monthly revenue program if and only if the variation in exogenous factors does not exceed the multi-year average of the positive forecast coefficient, the budget estimate for the year following the forecast year.
 - ✧ Hypothesis 3 demonstrated: The level of change in the model indicators quantified based on the regression coefficient does not exceed the level of change in the exchange rate (Euro).
 - ✧ Hypothesis 4 demonstrated: The level of operational efficiency of ANAF management can be validly assessed based on the trend function of the seasonal correlation of the simple regression function between the realized level of budget revenue relative to the planned monthly collection schedule.
16. Following the testing and validation of the model, we have shown that the efficiency measures adopted resulted in a positive efficiency over the period 2015-2021, with one

exception during the onset of the pandemic, when the value of the function correlation coefficient became subunit.

17. I conceptualised a corrective economic model for monitoring managerial effectiveness. I built the model based on dynamically calculated monitoring indicators (2016-2021) and explicitly defined both at the synthetic and analytical level. The results allowed the construction of the overall efficiency picture. The analysis revealed that the managerial efficiency of ANAF is differentiated at the level of objectives, this aspect being assimilated to a non-homogeneous managerial policy based on the implementation of a medium and short-term strategy. The most effective objectives are Reform of risk management (32%), Efficiency of voluntary compliance (19%) and Operationalisation of IT transfer (17%). At the opposite pole with a negative efficiency assimilated to ineffective managerial practices we find elements associated with the managerial objective on the efficiency of enforcement actions and reduction of the cascading of the tax evasion phenomenon.
18. The research results allow the reconsideration of the strategy to fight tax evasion from a managerial perspective with a perfectible component assimilated to inefficient objectives and a monitoring component related to objectives that exceed the proposed minimum efficiency threshold.

IV. Research limitations, future research directions

This research was carried out during the three years of doctoral study, years in which the incidence of the pandemic and economic crises generated significant changes in the management of Romania's main tax body, with efficiency targets being subjected to fiscal stress through social support measures and other immediate measures induced by actions to combat the spread of the disease. Currently the configuration of risks impacting the typology of management within ANAF has changed with the outbreak of geopolitical conflict this year, followed by the energy crisis and hyperinflation. These elements constitute limitations of the study and arguments for the formulation of the following research directions:

D1 Identify changes in managerial efficiency status in the context of the challenges of devaluation of national currencies and the euro in the context of hyperinflation induced by geopolitical status. This line of research is motivated by the forecasts for the year 2023 regarding the budget deficit and the signals sent by the National Bank of Romania regarding the risks of volatility in the financial market and commercial lending practice,

D2 Identify changes in strategies to combat tax evasion in the light of the new Community efforts to strengthen the European tax vector and combat the risks associated with the new climate of geopolitical insecurity.

V. List of published works

B. Scientific articles

1. Articles published in ISI* listed journals/Volumes of ISI indexed conferences

1. Valetin Marian ANTOHI, Romeo-Victor IONESCU, Monica Laura ZLATI, Cristian MIRICA, Nicoleta CRISTACHE, Approaches to Health Efficiency across the European Space through the Lens of the Health Budget Effort. *Int J Environ Res Public Health*. 2022 Mar 5;19(5):3063. Pp 1-20, doi: 10.3390/ijerph19053063. PMID: 35270757; PMCID: PMC8910186. <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC8910186/>, <https://www.mdpi.com/1660-4601/19/5/3063>. Factor de impact 2020 – 3,390, Cuartila: Q1– Public, Environmental & Occupational Health, Q2 – Public Health, Environmental and Occupational Health; Q2 – Environmental Sciences, AIS 2020 – 0,771, Cuartila: Q2 – Environmental Sciences, Q3 – Public, Environmental & Occupational Health, Q3 – Public Health, Environmental and Occupational Health; SRI – 1,232; WOS:000768914600001.
2. Valentin Marian ANTOHI, Romeo-Victor IONESCU, Monica Laura ZLATI, Cristian MIRICA. Approaches related to the effects of Covid-19 pandemics on financing of the healthcare system in Romania. *Front Public Health*. 2022 Jul 27;10:940021. doi: 10.3389/fpubh.2022.940021. PMID: 35968420; pp 1-19 PMCID: PMC9363635 <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC9363635/>. Factor de impact 2021 – 6,461,

cuartile = Q1 - Public, Environmental & Occupational Health - SCIE; Q1 - Public, Environmental & Occupational Health - SSCI; AIS 2021 – 1,371, quartile = Q1 - Public, Environmental & Occupational Health - SSCI; Q2 - Public, Environmental & Occupational Health - SCIE; SRI: 1,602; WOS:000840610800001;

2. Articles published in journals and volumes of scientific events indexed in international databases.

1. Cristian MIRICA, Monica Laura ZLATI, Angela Eliza MICU, Silviu STANCIU, Violeta SAPIRA, and Andrei Mirel FLOREA. "Managing the Financial Stress Generated by the COVID-19 Pandemic in the Public System. Solutions for Economic Restart in Romania." Annals of "Dunarea de Jos" University of Galati, Fascicle I. Economics and Applied Informatics, Years XXVI – no1/2020, ISSN-L 1584-0409 ISSN-Online 2344-441X, DOI <https://doi.org/10.35219/eai1584040982>
2. Monica Laura ZLATI, Cristian MIRICA. "Biological assets accounting in the agricultural sector." European Journal of Accounting, Finance & Business Volume XV/2021 ISSN 2344-102X Issue (XXV) / February 2021 ISSN-L 2344-102X <http://www.accounting-management.ro/index.php?pag=showcontent&issue=25&year=2021>
3. Monica Laura ZLATI, Cristian MIRICA, Angela-Eliza MICU, Valentin Marian ANTOHI. The digital strategy – management operative tool of the National Agency of Fiscal Administration in Romania Annals of "Dunarea de Jos" University of Galati, Fascicle I. Economics and Applied Informatics, Years XXVII – no2/2021, ISSN-L 1584-0409 ISSN-Online 2344-441X, DOI <https://doi.org/10.35219/eai15840409190>, pp. 39-45, www.eia.fea.ugal.ro, http://eia.fea.ugal.ro/images/eia/2021_2/ZlatiMiricaMicuAntohi.pdf
4. Cristian MIRICA, Monica Laura ZLATI, Angela-Eliza MICU - The implications of the measures aiming economic recovery during the pandemic upon the fiscal management strategy in Romania, Annals of "Dunarea de Jos" University of Galati, Fascicle I. Economics and Applied Informatics, Years XXVII – no2/2021, ISSN-L 1584-0409 ISSN-Online 2344-441X, DOI <https://doi.org/10.35219/eai15840409194>, pp. 76-87, www.eia.fea.ugal.ro, http://eia.fea.ugal.ro/images/eia/2021_2/MiricaZlatiMicu.pdf,
5. Cristian MIRICA, Angela Eliza MICU, Valentin Marian ANTOHI & Monica Laura ZLATI, 2022. "Approaches to the Determination of the Underground Economy Component by Methods of Budget Execution Management Through Statistical Analysis in Romania," Economics and Applied Informatics, "Dunarea de Jos" University of Galati, Faculty of Economics and Business Administration, issue 1, pages 171-176. <https://ideas.repec.org/a/ddj/fseeai/y2022i1p171-176.html>.
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3. Papers presented at international/national conferences with international participation

1. Cristian MIRICA, Noi abordări ale politicilor de management fiscal prin prisma reculului economic generat de extinderea pandemiei Covid-19 in Romania Participare la Conferința Științifică a Școlilor Doctorale (SCDS-UDJG) din cadrul Universității Dunărea de Jos din Galați 01.06.2020 <http://www.cssd-udjg.ugal.ro>, <http://www.cssd-udjg.ugal.ro/index.php/2020/programme-2020>
2. Cristian MIRICA. "The Impact of Developing the Communication Strategy on Improving Managerial Performance within NAFA Romania." Romania International Conference — XXIIth Edition, Risk in Contemporary Economy, 4 th June 2021 http://www.rce.fea.ugal.ro/images/stories/RCE2021/Conference_Program_Sections.pdf
3. Cristian MIRICA. "Reducing the Tax Phenomenon in Romania through Proactive Measures Developed During the Post-Pandemic Period." Romania International Conference — XXIIth Edition, Risk in Contemporary Economy, 4 th June 2021 http://www.rce.fea.ugal.ro/images/stories/RCE2021/Conference_Program_Sections.pdf
4. Monica Laura ZLATI, Cristian MIRICA, Angela-Eliza MICU, Valentin Marian ANTOHI.

Strategia digitală – instrument operativ de management al Agenției Naționale de Administrare Fiscală din România, Participare la Conferința Științifică a Școlilor Doctorale (SCDS-UDJG) Editia a-9 a din cadrul Universității Dunărea de Jos din Galați 18.06.2021, <http://www.cssd-udjg.ugal.ro>, <http://www.cssd-udjg.ugal.ro/index.php/programme-21>

5. Valentin Marian Antohi, Cristian MIRICA, Romeo-Victor Ionescu, Monica Laura Zlati, Approaches Related to Sanitary Efficiency in the European Space from the Viewpoint of the Budgetary Effort for Health, The 15th International Management Conference held on November 4th-5th, 2021, http://conferinta.management.ase.ro/wp-content/uploads/2021/11/IMC2021_programme_03.11.2021.pdf
6. Valentin Marian ANTOHI, Cristian MIRICA, Romeo-Victor Ionescu, Monica Laura ZLATI, Approaches Related to the Effects of Covid 19 Pandemics on Financing of the Healthcare System in Romania, The 15th International Management Conference held on November 4th-5th, 2021, http://conferinta.management.ase.ro/wp-content/uploads/2021/11/IMC2021_programme_03.11.2021.pdf
7. Cristian Mirica, Angela-Eliza Micu, Analysis of financial management methods in terms of budget execution in Romania, Scientific Conference Of Doctoral Schools, SCDS-UDJG 2022, The Tenth Edition, GALAȚI, 9th-10th of June 2022, <http://www.cssd-udjg.ugal.ro/index.php/abstracts-2022>

VI. Selective bibliography

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