



ULBS

Universitatea "Lucian Blaga" din Sibiu

Interdisciplinary Doctoral School

Doctoral Area: FINANCES

A Summary of the PhD Thesis entitled:

**INVESTIGATIVE TECHNIQUES ON TAX
EVASION IN NATIONAL AND EUROPEAN
CONTEXT**

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SIBIU 2021

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KEY WORDS - GLOSSARY OF TERMS

Key words: tax evasion, tax optimization, tax fraud, investigative system, fiscal risk analysis, financial indicators, fiscal risk, investigation process, investigative biases, evidences, anti-fraud tax control, elicitation, financial-accounting information.

Glossary of terms: (a part of the definitions represent a personal contribution)

Fiscal risk analysis the activity performed by the fiscal body in order to identify the non-compliance risks regarding the taxpayer's / payer's fulfillment of liabilities provided by the fiscal legislation, to evaluate them, to manage them, as well as to use them for the purpose of performing the fiscal administration activities;

Investigative bias it is in itself an exaggeration in favor or against a thing, a notion or a person, in a way considered unfair or an error of logic, which affects the investigation process, distorting the findings and the decision.

Taxpayer any natural or legal person, or any other entity without legal personality which is required to be subject to taxation according to the tax legislation;

Anti-fraud tax control the operative and unexpected fiscal control carried out by the anti-fraud inspectors, currently or according to a predetermined theme, consisting in the factual and documentary verification of the reality and legality of the economic activities undertaken by a taxable subject, in order to establish fiscal facts or findings, analyzing and evaluating a specific fiscal risk, followed by the undertaking of corrective actions in situations where there are deviations;

Fiscal control is the main instrument of public authorities, used to monitor and determine the taxpayers' compliance, exercised by tax controllers through specific methods and techniques, with the aim of ensuring the establishment of public financial resources, in particular tax revenues;

Elicitation the process of gathering information from human sources using guided discussions concealing the collector's intention to obtain information, as well as the fact that it was provided;

Tax evasion tax evasion is manifested by evading, in one way or another, from the taxation of incomes and goods that fall under the incidence of taxation;

Fiscality the national legal framework that regulates the taxpayers' tax liabilities;

Tax fraud aggravating form of tax evasion, committed intentionally and subject to criminal prosecution; it consists in evading the taxpayer from complying with tax liabilities by using, as a rule, fraudulent means;

Tax liability liability to pay any amount which is due to the general consolidated budget, consisting of the principal tax liability and the ancillary tax liability;

Tax optimization that skillful and creative action of the taxpayer, to minimize the tax burden by capitalizing in the most intelligent way an imperfect, inconsistent legislative framework, with contradictory and equivocal provisions materialized in the premise of avoiding the liabilities owed to the state without entering under the regime of contraventions or crimes, without having sanctioning consequences;

Tax risk the probability of a taxpayer's/payer's non-compliance with tax liabilities;

INTRODUCTION

Motivation for Choosing the Topic, Importance and Current Reality

Tax evasion is a topic of major interest globally, for the Member States of the European Union (EU) and, implicitly, for Romania, a country that aims at a rapid and sustainable economic and social development. The current pandemic context that generated the global health crisis has induced major economic imbalances, the effects of which will be felt on medium and long term. The evasionist phenomenon did not fade with the emergence of the global pandemic, evasionists finding new ways to implement their skillful methods of circumventing the laws even if they faced the closure of borders. Thus, in order for the State and the control bodies to be able to effectively combat a phenomenon in full development and propagation, the methods of combating tax evasion are also of major importance, requiring a permanent improvement in order to be effective. The improvement of investigative techniques can have results only with the help of an in-depth research of the whole field and by taking the examples of good practices from those States where tax evasion and fraud do not have such high rates.

The purpose and importance of the research entitled *Investigative Techniques on Tax Evasion in National and European Context* are given by exactly the topicality and level of spread of the evasion phenomenon, the speed with which the factors generating evasion change, and the growing spread of the phenomenon. The study defines and analyzes the main concepts in the field of tax evasion and fraud, in order to understand the basics, as thorough as possible, to facilitate the understanding of the phenomenon in order to identify the most effective methods of investigation and control, respectively: lawful tax evasion (tax avoidance) - tax optimization, illicit tax evasion - tax fraud, tax planning, tax morale, investigation techniques, elicitation, investigative biases (errors in the investigation process).

At the same time, we consider the approach of this research topic important because it approaches and opens, at the same time, new research directions on the topic:

- The need for well-organized control structures, with a distinct status and increased powers, to follow clearly defined principles, designed to lead to efficiency in combating the evasion phenomenon;
- Identifying the syncope of a legislative or organizational nature that hinders the control activity in relation to examples of good practices, addressed worldwide;

- Streamlining the activity of fiscal control bodies in Romania in order to achieve the objectives of combating and preventing tax evasion and fraud, highlighting the need for continuous training of inspectors and new approaches in tax risk analysis.

The research topic is a continuation of personal concerns in the field of tax investigations, especially in combating the phenomenon of tax evasion. We consider that the identification, in the practical activity which was carried out, of the dysfunctions that make difficult the control mechanism, with all its components: legislative, organizational, economic, social represents an important point that opens not only the opportunity to develop new research, to make the control activity more efficient, but also the elimination of risk factors and the improvement of the legislative framework that governs it.

The timeliness of the chosen research topic is directly proportional to the taxpayers' ability to perfect tax avoidance methods and to the way in which they still manage to comply with tax and accounting regulations, in accordance with State interests, in the spirit and purpose of the legislation in the field, without contradicting them. The challenges for inspectors in the institutions with control responsibilities, especially specialists in the anti-fraud structure, are directly proportional to the importance and complexity of the topic. Identifying how and to what extent the legal boundaries of accounting and taxation have been exceeded, understanding and diagnosing various tax behaviors, maintaining the level of professional training coupled with exceptional professional reasoning, beyond the ingenuity of taxpayers, in order to discover tax evasion and fraud, require the need of continuous research and the debate on the issues of tax behavior, legislative instability, shortcomings of the control mechanism, and the need to improve investigative techniques.

Placing the Research Topic in the Context of Scientific Research in the Field and in an Interdisciplinary Context

The research analyzes the causes and highlights the effects of the evasion phenomenon, important starting points in the investigation process, it identifies the risks of control activity and the syncope at institutional level in relation to international principles in the field of tax audits, it debates the taxpayer's perception of tax audits and opens up new opportunities to improve anti-fraud control. A clear picture of the whole mechanism makes it easier to understand and control from an institutional perspective.

The approach of the topic regarding the investigative techniques and the bodies empowered to carry out control activity, including from an economic, legal, psychological and social perspective gives it an interdisciplinary character. The interdisciplinarity of the research topic requires the approach of a set of research methods, modalities, rules and means of research, interconnected in a conscious way, in order to solve the determined problems that in fact represent the very purpose of the research.

The research aims primarily at presenting and analyzing, in detail, some aspects of the specialized doctrine on tax evasion, but also case studies encountered in the practice with which control bodies frequently meet and how these cases should be addressed for a greater efficiency. Beyond the conceptual part and the approach in specialized research, the role of control bodies is vital, their perception and action being the key principle in discovering and fighting the phenomenon. Last but not least, the tools, information and expertise available to inspectors have a defining role in limiting this phenomenon, the effects of which have an impact on the entire economy, but also on the standard of living of each of us.

By analyzing relevant aspects in the field, of the identified dysfunctions and the factors that generate them, but also by issuing value judgments, the research aims to have both a theoretical echo and a practical utility, to support doctrinaires by opening new opportunities for research, but also of the inspectors who work in the control structures in order to make their activity more efficient.

The practical utility of the undertaken research is provided by the practical examples based on professional reasoning, the comparative study on tax optimization, case studies materialized in current cases encountered in current activity, empirical research, econometric studies, analysis of trends to avoid tax liabilities.

The interdisciplinarity of the topic and the complexity of the control activity, given by the need to carry out control in all fields of activity in the economic sphere, required the in-depth study of both national and international legislation, literature in economics, law, finance and administration. At the same time, a correct and complete approach to the topic required the use of knowledge of econometrics and software.

State-of-the-Art in The Specialized Literature

The factors that determine the continuous research on this segment are legislation obsolescence and the inventiveness of the taxpayers eager to evade the legislative regulations and to minimize their fiscal burden. The methodology used includes, first of all, the work of documentary analysis, consisting in the analysis and synthesis of the national and international specialized doctrine, in order to substantiate the scientific state-of-the-art in the specialized literature.

From a legal perspective, the research relates mainly to the defining fiscal framework in Romania, respectively Law no. 227/2015¹ and Law no. 241/2005², the legal framework in force at this date, which regulates the fundamental obligations of taxpayers in tax matters, defines the types of offenses and misdemeanors related to the phenomenon of tax evasion, along with the applicable penalties and sanctions.

Fiscal control is the main instrument of public authorities, used to monitor and determine the compliance of taxpayers, through specific methods and techniques, with the aim of ensuring the establishment of public financial resources, in this case tax revenues.

In order to carry out the initiated scientific approach, we have in mind the sustained preoccupations of the doctrinaires, who had as finality, works established in the niche scientific area, on topics such as: comparative taxation and optimization techniques, tax evasion and fraud, investigation, psychology.

The basic pillars of the national literature in the field are the works of the authors Văcărel N., Hoanță N., Șaguna D.D., Ungureanu M.A., Costea I., Șanta.I.O., Cârlescu N., Chireac R.M., Pătroi.D.

Ungureanu's works, such as: *Fiscalitate Comparată* and *Tehnici de optimizare fiscală* (*Comparative Taxation*) and (*Tax Optimization Techniques*), or *Controlul fiscal și evaziunea fiscală* (*Fiscal Control and Tax Evasion*), address in detail the issue of tax evasion, while analyzing various optimization strategies, starting from the components of the tax system and defining the role of legislation in reducing and preventing evasion practices.

¹Law no. 227 of September 8, 2015 on The Fiscal Code, published in the Official Gazette (Monitorul Oficial) no. 88 of September 10, 2015, issued by Romania's Parliament.

²Law no. 241 of July 15, 2005 for tax evasion prevention and control, published in the Off. Gaz. no. 672 July 27, 2005, issued by Romania's Parliament.

The topic of tax optimization, especially through offshore companies, was the subject of Roxana Maria Chireac's work *Societățile comerciale offshore - între optimizare și evaziune fiscală (Offshore Companies - between Optimization and Tax Evasion)*, in which she makes a detailed x-ray of this economic concept, starting from the legal regulation of offshore companies, the end of the paper coming with the recommendation of the legislative framework of tax evasion, according to the international model, and at the same time of the national recognition of offshore companies.

The study of the author Cârlescu Neculai facilitates the understanding of the phenomenon of tax evasion from a legal and jurisprudential perspective, the work *Evaziunea fiscală, comentarii și exemple practice (Tax Evasion, Comments and Practical Examples)* analyzing recent decisions of the High Court of Cassation and Justice (ICCJ). The paper analyzes aspects common to tax evasion offenses, exemplifying by many examples the cases addressed, thus becoming an ideal tool for practitioners.

At the same time, in matters of fiscal control, in November 2017 the work of Ioana Maria Costea, *Controlul Fiscal (Fiscal Control)*, was released, a work that clearly and succinctly analyzes the general framework of fiscal control in Romania, in terms of the law governing it, respectively from the perspective of the Fiscal Procedure Code, entered into force in 2016, in agreement with the major legislative amendments brought to it, including by OUG (GEO) 30/2017³.

Recent, reference studies, at national level, that formed the basis of the research are: Oana Drăgan, *Controalele ANAF antifraudă în 2017 (ANAF Anti-Fraud Controls in 2017)*, Corbeanu Ene Eliza, *Evaziunea fiscală (Tax evasion)*, Dan Drosu Șaguna, Marin Anca Andreea, *Evaziunea Fiscală prevenire și combatere (Tax Evasion Prevention and Control)*, Constantin Străpuț, *Valorificarea informației financiar-contabile în analiza de risc și în controlul antifraudă fiscală (Capitalization of Financial-Accounting Information in Risk Analysis and in Anti-Fraud Tax Control)*, *Ghid de bune practici în domeniul combaterii infracțiunilor de evaziune fiscală (Guide of Good Practices in the Field of Combating Tax Evasion Crimes)*, Șanta Ioan Ovidiu, *Frauda "Carusel" (The "Carousel" Fraud)*, Manea, Adrian C-tin, *The Investigation Methodology in Tax Evasion Offenses. Amendments Brought by the New Code of Criminal Procedure.*

³ OG (GO) no. 30/2017 of August 30, 2017 for the amendment and completion of Law no. 207/2015 on the Fiscal Procedure Code, issued by Romania's Government, published in the Off. Gaz. no. 708 of August 31, 2017.

The international literature is also extremely comprehensive, among the works studied being: *Shadow Economy and Tax Evasion in the EU*, by Friedrich Schneider, *VAT FRAUD - Economic Impact, Challenges and Policy Issues*, written by Marie Lamensch and Emanuele Cice, *Financial Investigation Techniques and Methods Used in Criminal Investigations of Law Enforcement* by Ganna Gorbenk. Investigatively, the study was substantiated and deepened by consulting the works: *Win-Loss Analysis: How to Capture and Keep the Business You Want* by Naylor Ellen, and *Elicitation - Applying the Art and Science of HUMINT to Business; Competitive Intelligence* by Kirk Richardson.

According to doctrinaires, “winning the fight against tax evasion is possible by improving the existing legislation and, last but not least, through appropriate enforcement practice”, which requires the existence of well-organized and interconnected control structures in an economic and legislative framework in constant change. Hence the general objective of scientific research entitled *Investigative Techniques on Tax Evasion in National and European Context*.

PhD General Objective, Main Objectives and Stage Objectives

The general objective of the research is to identify possibilities to improve the fiscal investigation process by conducting an analysis of the tax evasion phenomenon, both from a conceptual and empirical perspective, arguing the importance of fiscal control. The improvement of the fiscal control activity aims at the two main attributions of the control institution, that of eliminating the factors underlying the evasionist behavior (prevention) and diminishing this phenomenon (control) with increased resources and well-trained professionals, which raise the quality level and the efficiency of taxpayer verification actions.

The main objectives are concretized in the theme of the five chapters of the respective Thesis:

- Tax evasion, a Conceptual and Empirical Approach at National and European Union level;
- The Tax Evasion Phenomenon in Romania from the Perspective of Institutional Results;
- Opinions on the Organization of the Investigative System in Romania and the Role of Control Bodies and Inter-Institutional Cooperation in Preventing and Fighting Tax Evasion;
- The Investigation Process and the Principles that govern it and the Risks involved;

- Observing the Tendencies to avoid Tax Liabilities - Econometric Studies;

In order to achieve the main objectives of this scientific research (given by the theme of the five chapters) it is necessary to identify a variety of stage objectives, which together, contribute to the formation of an overview, related to the research topic. These stage objectives are materialized in: a) The Definition and the Legal Framework regarding the Tax Evasion and Tax Fraud Offenses, at National and European Level; b) Fiscal Optimization at the Boundary of Legality; c) Tax Planning Tools versus Tax Optimization; d) Taxpayers and the Motivation to Choose the Form of Organization – A Comparative Study; e) Theoretical and Practical Considerations on the Causes of Tax Evasion and its Destructive Effects on the Economy; f) Study on Tax Evasion in Romania from the Perspective of the Results obtained by the ANAF Structures in Fighting This Phenomenon; g) Areas and Categories of Income with High Risk of Evasion; h) The Role of Control Bodies in Fighting Tax Evasion; i) The Investigative System in Romania; j) The Inter-Institutional Framework and the Need for Administrative Cooperation at National and Cross-border Level in Fighting the Evasion Phenomenon; k) Objectives and Tasks of Control Bodies at European level. A Comparative study; l) Considerations Regarding the Legal Framework of Anti-Fraud Control at National Level. The ANAF – Taxpayer Relationship; m) Empirical Research on the Perception of the Control Institution from the Point of View of the Romanian Taxpayer; n) Operational Definition of the Concepts Regarding the Investigation Process in Fiscal Investigations; o) The Investigation Process in Financial Investigations; p) Coordinates of the Investigation Process, an Investigation between Data and Decision; q) Risk Factor Analysis for Tax Investigations at National and European level; r) Considerations on the Principles governing the Investigation Process in Relation to International Regulations; s) Anti-Fraud Control Improvement Recommendations; t) Econometric Study on the Impact of the Underground Economy on Economic Activity and the Manner of Influencing the Unemployment Rate; u) Econometric Analysis on the Link between Financial Performance Indicators and the Tendency to avoid Tax Liabilities; v) Strategies for Selecting Priority Areas for Evasion Control.

Research Hypotheses Enumeration

The hypotheses from which we started our research are the following:

- A better argumentation on the importance of fiscal control, control bodies and fiscal evidence in preventing and combating tax evasion;

- Identifying the increasingly refined financial strategies of taxpayers who want to evade the law and minimize the tax burden;
- A strengthened legislative framework to limit the ways to reduce taxes and duties;
- Identifying and implementing the practitioners' professional development ways and techniques in the field, as the importance of professional training of ANAF inspectors is one of the factors in reducing the evasion phenomenon;
- The investigation process is associated with a number of risks, including investigative biases. Identifying them, and ways to eliminate mental errors, prejudices that may influence the decision-making process in investigations in order to increase the effectiveness of controls;
- Identifying the differences between the principles governing the international control activity and the domestic principles and limits, in order to exploit the experience of other States in this field;
- Identifying new possibilities of approach and investigation in the field of tax evasion, as well as identifying the means to prevent and reduce the phenomenon;
- The improvement of the taxpayer's fiscal morale is directly influenced by his relationship with ANAF and by the way in which the institution of control is perceived by the taxpayer. The search for solutions for the taxpayer's better acceptance of verifications: a unitary, correlated, efficient control that would affect the taxpayer less, but also the search for solutions for the change of the fiscal morale in Romania;
- Improving the activities for the prevention of fiscal indiscipline and emphasizing the preventive and educational role of control;
- New channels and sources of information identification for anti-fraud inspectors in preparing the control, as well as levers to help them throughout the verifications (easier inter-institutional cooperation, elimination of cumbersome communication mechanisms between institutions, and even within ANAF);
- Possibilities of use and capitalization of financial-accounting information, which should contribute to the identification of fiscal risk indicators, in predictive analysis and documentary research or fiscal risk analysis, in order to streamline the guidance of control actions, based on professional reasoning in risk analysis;

- Establishing the link between the economic cycle, the unemployment rate cycle and the underground economy cycle;
- Identification of strategies for detecting tax evasion by areas of activity with fiscal risk, using the link between financial performance indicators and the tendency to avoid tax liabilities;
- Comparability of areas of activity with a view to improving risk analysis and identifying areas with high risk of evasion.

Research Methods, Used for the Drafting of the Current Scientific Work

The scientific approach under development aims at a subject characterized, primarily, by interdisciplinarity. The control activity, with all that it implies, involves complexity: control methods and techniques, human resources with varied professional training, the diversity of activities subject to control, incidental legislation, behaviours, managerial activities. All these intertwine from a fiscal, legal, psychological and social perspective. The complexity of the topic requires the use of a set of research methods that involve the application of methods, rules and means of research interconnected in a conscious way to verify or confirm the hypotheses established, materializing, according to Redman and Mory, into a “systematic effort to gain new knowledge” which, in fact, represents the very purpose of research. In such a context, the application of generally valid methods is not indicated, the study requiring the adaptation of methods in close connection with the essence of the phenomenon of tax evasion and fraud.

Requirement in the field of research, the particularization of research methods is demanded in order to maximize the results on each segment, being called by specialists the method adequacy to the object of the current research. The efficiency of this method depends on the observance of a main condition, namely that it results from a previous theory, respectively to be verified in practice, which gives importance to case studies.

According to C. H. Kothari, research is a true *art of scientific investigation*⁴, and therefore, our scientific approach requires tailoring. The targeted topic gives it an exploratory interdisciplinary character. The interdisciplinarity of the topic is given by its applicability in the legal, economic, taxation and accounting branches, but also psychology, requiring the use of

⁴ Kothari, C. R., *Research Methodology. Methods & Techniques* (2004), New Delhi: New Age International (P) Ltd., Publishers, pg.1

various tools, techniques and methods. The research is adapted to the ever-changing legislative specifics and the way in which taxpayers understand to play their role vis-à-vis the State, in conditions of competition in the market, sometimes unfair on the part of those who evade the laws by avoiding taxation in whole or in part.

Documentary research and empirical study, case studies, bibliographic research use and the analysis of accounting information, corroborated with professional reasoning, content analysis, the combined and complementary use of qualitative and quantitative methods are part of the methods used in this study because in turn, investigation which is the subject of this research, is a complex process that includes the collection, systematization, analysis and interpretation of data, study of specific financial reports and publications, elaboration of recommendations and last but not least, an analysis of the typology of investigation techniques used in the control activity according to the evaders' operating manner.

Given all of the above, we used the following research methods:

- Documentary analysis consisting in the study of national and international literature on the subject, and the analysis of reports and studies of the European Union (EU), of the Management Authorities of the European Commission (EC), the Fiscal Council (FC), The National Agency of Fiscal Administration (ANAF), The Fiscal Anti-Fraud General Direction (DGAF), The Romanian Court of Auditors (CCR), internal Government sources and (international ones, as well as from the non-governmental sector and international financial organisms, with a view to the scientific founding of subsequent research;
- Statistical-mathematical methods: the arithmetic mean, standard deviation and the coefficient of variation for 20 economic indicators, with a view to determining whether they can signal tax evasion. Also, these methods facilitate the graphical representation of centrally investigated events and phenomena, showing their trend and evolution;
- Econometric methods using Eviews 7.2 econometric software: the Pearson correlation, the Hodrick Prescott filter, the Stepwise Backwards method, Benford's law;
- The method of investigation used to identify, evaluate, collect and analyze data;
- The method of interdisciplinary research, the research requiring study in related fields, not only in finance. Thus, the study was extended in the fields of the economic, financial, accounting, legal, IT, econometrics;

- The synthesis method with the help of which the studied problems are integrated in economic frameworks and processes, facilitating the elaboration of conclusions;
- The inductive and hypothetical-deductive method allows the issuance of theories anchored in reality. In this sense, one can start from the observation of empirical data;
- The deduction method allows the elaboration of systems of ideas, respectively of particular theories starting from general situations, contrary to the inductive method that works starting from individual processes, specific to scientific generalizations;
- The descriptive method makes it possible to describe some economic processes and theoretical concepts in the field of tax evasion and fraud;
- The comparative method: frequently used in economic research. Through this method we will be able to identify the main practical elements that define the various matrices of tax evasion and fraud and their evolution, but also the discovery and investigation techniques used both in Romania and in EU member countries;
- Qualitative research aims at the qualitative phenomenon, respectively, at aspects related to quality or nature, behavioral aspects. Qualitative research serves the purpose of identifying the basic reasons for human behaviour, in this case both the taxpayer and the control inspectors. Qualitative research allows the analysis of the factors that determine a certain type of behaviour, factors that motivate taxpayers or control inspectors to behave in a particular, personal manner or that determine them to accept or not, a certain thing;
- The case study contributes decisively to a complete and in-depth investigation of tax evasion and optimization mechanisms, both nationally and cross-border;
- The empirical study, based on experience or observations, independent of theoretical aspects or the framework of a system. Data-based research, it formulates conclusions that can be verified through observations or practical experimentation.

The data used in the PhD study come mainly from the databases of ANAF, DGAF, INSSE, EUROSTAT, OECD, Transparency International, being processed by using the econometric software EViews 7.2., The computer application People Friendly Forms and Surveys, available at <https://www.typeform.com/> and Excel statistical-mathematical software.

Limitations of Research

In drafting the research theme, a number of limitations were encountered:

- The first limitation of the study is given by the very complexity of the research field in a continuous dynamic;
- Another limitation consists in the subjectivism that can intervene, induced by the practice of the control activity that can affect the reasoning, one's own professional reasoning;
- Establishing the database for the empirical study: choosing the sample of taxpayers for the empirical study, only from the area of competence of DRAF 7 SIBIU.
- The economic process is not as linear as the methods used. Modifying a variable can lead to a larger change in dependent variables. The impact of independent variables on dependent variables is not constant, it is variable in time. Instead, the methods used, especially the linear regression by the Stepwise Backwards method, calculate the long-term effect.
- Another limitation of research is the use of trends. Although the Hodrick Prescott single-sided filter is considered superior to the classic Hodrick Prescott filter and is very popular, it has a disadvantage. If there are large, temporary, but persistent increases, this filter calculates a trend that "catches" the increases, although these deviations are temporary (Kannan, Rabanal, & Scott, 2009)⁵;
- The size of the sample of companies chosen to identify entities suspected of tax evasion includes data from the financial statements for 2019, from 42 companies in Ilfov, Cluj and Timiș counties (randomly selected from different geographical areas), companies whose additional amounts were established as a result of ANAF verifications;
- The research verifies the hypothesis according to which economic indicators can signal tax evasion. An indicator with a small deviation from the average of evasion companies could be used as a signal to detect tax evasion companies. The analysis based on financial rates induces a certain degree of inaccuracy. Due to the fact that financial rates are calculated based on the ratio between certain economic indicators, the results are mathematically abstracted, being generalized to have a wider applicability and to increase their comparability. To determine whether certain economic indicators can indicate tax evasion, the arithmetic mean, standard deviation, and the coefficient of variation were determined

⁵ Kannan, P., Rabanal, P., Scott, A.M. (2009) Macroeconomic Patterns and Monetary Policy in the Run-Up to Asset Price Busts (November 2009). *IMF Working Paper No. 09/252*, available at the following web address: <https://ssrn.com/abstract=1512257>

for 20 economic indicators. These indicators are not calculated based on data from the accounting and tax records of the sampled subjects, but are calculated based on data from the financial statements declared to the tax administrations (for 2019), by the entities in the analyzed sample, which could have an influence on the accuracy of the results. The results and conclusions of the analysis present truthful arguments, strong enough and useful for risk analysis and decision-making on the need and timeliness of initiating tax audits. Certainly, the inclusion of relevant information in the analysis does not impose any limit, as long as the balance between the “cost” of resources, for collecting and evaluating information, and the surplus of accuracy, is in equilibrium or tilted in favor of the results;

- The sample size and choice of areas of activity in order to identify strategies for selecting priority areas for evasion control with the help of Benford’s law for the first digit. The study compares the field of construction with that of bakery for turnover and personnel expenses. The results determine which is the activity with the highest risk of non-compliance;
- The option of open-to-suggestions professional users, to use secondary sources of information, may be a limitation in the study performed.

We believe that these limits can be turned into research perspectives for the future.

Accomplished Results

The thesis issues hypotheses, includes analyses, case studies, empirical study, comparative analyses, econometric studies, all with the main purpose of adding value to the field of fiscal control.

The scientific approach brings elements of novelty and added value through:

- the clarification of some controversial conceptual aspects regarding tax evasion;
- creating a comparison to demonstrate the reasons for choosing the taxpayers’ form of organization as a form of tax optimization;
- the identification of the dysfunctions of the Romanian control system;
- the inventory of the risks involved in the investigation process, including mental errors, and identification of viable solutions to reduce them, being materialized through recommendations to improve the control activity;

- presentation of the taxpayers' position regarding the control activity in Romania as a result of the empirical study carried out;
- highlighting the importance of using accounting information in starting the investigation process;
- solid recommendations to improve anti-fraud control;
- highlighting the effects of the underground economy on economic growth;
- the identification of strategies to detect evasion by areas of activity with fiscal risk, using the link between financial performance indicators and the tendency to avoid tax liabilities;
- the performing of the economic-financial diagnosis of the economic entity by capitalizing data and information presented by the entities in the annual financial statements registered at ANAF, which is the basis for drawing a fiscal risk profile, a predictive analysis to identify patterns, by fields of activity and risk steps, thus highlighting the probability of fraud;
- the risk analysis methodologies, resulting from the research, offer the opportunity to capitalize on the financial-accounting information. They are cheap and easy, for professional users open to suggestions, based on simplified synthetic situations. The choice is based on a strong argument, namely that this data is accessible, easy and fast to process, involving low costs. The models resulting from the research provide the necessary accuracy for determining a viable tax risk profile in the activity of investigating fraudulent tax evasion.

The research results will contribute to the improvement of the risk analysis, predictive analysis and anti-fraud control activity and open new research opportunities in these directions in order to simplify the risk estimation and the selection of taxpayers.

The results of this scientific approach are improved by:

- participation in numerous national and international conferences on the subject of reference;
- publishing articles and studies in prestigious journals for the field in which the PhD thesis was conducted;
- increasing the practical utility of the results by applying the research results in the activity performed, more precisely by determining an algorithm that can be used in the activity of fiscal risk analysis within the anti-fraud structure, based on the resulting statistical model.

The structure of the PhD thesis includes the introduction, five chapters in which we addressed the main objectives arising from the general objective of the research, summarizing at the end the conclusions and personal contributions to the study. Each chapter ends with its own

conclusions, considerations and recommendations, resulting from the study. The research is based on a vast bibliographic material, inserted in the last part of this paper.

A SYNTHETIC PRESENTATION OF PHD THESIS CHAPTERS

Chapter I: Tax Evasion, A Conceptual and Empirical Approach at National and European Union Level

Subject to the first main objective, the analysis carried out in the first chapter of the paper is based on the definition of concepts and the legislative framework on tax evasion offenses, tax fraud at national and European level starting from the premise that entities try any means to reduce their payment liabilities to the State, either if they use methods at the limit of the law, or they resort to illegal practices, the result is materialized in avoiding taxation. In today's economic reality, taxpayers often choose the option to reduce their tax bill resulting from their economic activity. Whether they choose options on the verge of legality, or choose not to fully declare their economic operations, or speculate on often imperfect legislative gaps, minimizing the tax burden is the main goal of businesses through three defining methods, namely: tax planning, tax avoidance, tax fraud⁶.

The State, with all its components, whether a developed or an emerging State, cannot function without the financial resources established by the national legislation and collected in the budget from taxpayers. However, with the first tax rules, which "affected" the desire of individuals to preserve the added value obtained from their economic activities and "favored" the State, whose mode of operation presupposes the need for resources to finance budget expenditures, the first forms of tax evasion appeared. The term tax evasion is at least as complex and complicated as the phenomenon in its depth, its definition being itself a challenge like the phenomenon of evasion, and as it was concluded by Professor D.D. Şaguna, "tax evasion is a difficult notion to specify"⁷.

All States, more or less democratic, developing or reaching economic maturity, have their parallel component, hidden from the public and especially the authorities, that shadowy area that operates and develops through multiple illegal channels, the underground economy, whose major component is tax evasion, and whose size produces many imbalances in general. The total

⁶ Ciocanea, B.C., Piţu, I.C., Luca, M.P. (2019). "Tax Planning and its Legally Hazardous Instruments". International Conference "Riscul în economia contemporană" (Risk in Contemporary Economy), XXth edition - Dunărea de Jos University, GALATI, 2019.

⁷ Şaguna D.D., Marin A.A. (2020), *Evaziunea fiscală prevenire și combatere*, Ed. *Universul Juridic*, Bucureşti.

or partial evasion from the payment of debts to the State budget, or the attempt to diminish, as much as possible, the revenues that are due to the State, by exploiting legislative breaches, or by using increasingly sophisticated methods, contrary to legal provisions, takes the form tax evasion.

Fiscal optimization is at the fine line between legal and illegal, determining one of the most delicate issues of professionalism, ethics, legislation. Tax avoidance is the result of legal proceedings that offer the taxpayer the opportunity to avoid “decent” and skillful payment of tax liabilities to the State budget, without contravening legal provisions. Even if any type of tax evasion involves the disregarding of the law, reducing the tax base can also be seen as an exercise of a right by taxpayers who pay lower taxes, by reducing the tax base in accordance with the law, this procedure being considered by some authors tax avoidance. Tax avoidance means tax evasion carried out by observing it not by violating it, the taxpayer exercising a right and not violating a regulation.

Because the evasion phenomenon cannot be analyzed independently, the research aims at an overall analysis, starting from terminology and legislation, causes, forms of manifestation, ways of identifying and controlling evasion mechanisms, but also the effects of this scourge.

From one perspective or another, we all know, no matter which side of the barricade we are on, that the current legislative system, which is constantly changing, as well as legislative gaps, favor the refinement of real financial strategies that lead to new tax optimization techniques or even to the worst forms of tax evasion, difficult to combat and with major negative effects. Through the magnitude and complexity of the factors listed above, one can observe the scale of the phenomenon and the urgent need for continuous research to support practitioners, legislators, researchers in the field, doctrinaires, PhD candidates and students.

An area of maximum importance through the repercussions it has both at the macroeconomic level and on us, on each one, as individuals, the fight against the phenomenon has become one of the objectives of the National Defense Strategy of Romania. The phenomenon, although extremely harmful, is the crime that “enjoys” the greatest tolerance among the population, respectively among economic operators. The study focuses on methods and techniques of investigation, on the identification of dysfunctions in the scope of the investigation process and offers solid recommendations to improve the anti-fraud control activity.

Chapter II, “The Tax Evasion Phenomenon in Romania from the Perspective of Institutional Results”, includes theoretical and practical considerations on the causes generating tax evasion in Romania and on the destructive effects of tax evasion.

Analyzing the manifestations of tax evasion in close connection with the periods of time in which there have been changes in the phenomenon, in the sense of increasing or decreasing it, the typology of tax evaders and the evolution of tax rules show that they can be divided, according to their nature, into economic, legislative causes, psychological causes, political causes and causes of fiscal and civic education.

The chapter includes a study on evasion in Romania, by areas of risk and by taxpayer categories, in terms of the results obtained by ANAF structures in combating this phenomenon. The study takes a current picture of the level of evasion and high-risk areas in Romania when speaking of control actions carried out by competent ANAF bodies and the results of these actions, in order to identify sensitive areas and effective ways to fight the evasion phenomenon.⁸

The highest level of tax evasion has been recorded over the years in the field of VAT and corporate tax. From the analysis of the existing data at national level, we find that VAT became, after the 2000s, the most tempting tax to be defrauded by the Romanian taxpayer and not only. As VAT has the largest share in the formation of budget revenues, implicitly, the evasion of this tax had the biggest role in reducing the respective revenues and the capacity to finance budget expenditures. Tax evasion in the field of VAT is attractive for the taxpayer for several reasons:

- the relatively high VAT rate ensures a reasonable amount for the taxpayer who chooses to circumvent the law;
- the ways to detect and stop VAT fraud are quite complicated given the scale of the phenomenon, its cross-border nature, the need for the best possible professional training of the control body;
- the relatively small share of verifications targeting operations in the field of VAT, compared to the total controls performed by the control bodies, deficiency of the analysis and risk departments;
- the inventiveness of the taxpayers who constantly perfect the fraud schemes;
- bureaucracy and the cumbersome mechanism of initiating a large-scale verification, complemented by the ignorance of decision-makers;

⁸ Ciocanea, B.C., Pițu, I.C., Ungureanu, D., Petrașcu, D. (2020). Tax Evasion in România through the Eyes of the Control Bodies. The 26th International Scientific Conference “Knowledge-Based Organization”- Sibiu, KBO, 2020.

- lack of computerization at ANAF level and automatic data processing;
- the legislative gaps that taxpayers speculate on and the lack of limitations for certain areas of activity;
- classification of cases even in cases where guilt is obvious;

The authorities' efforts to prevent and combat the evasion phenomenon are under the influence of three interrelated factors: the way the phenomenon is perceived by the population and the economic environment, whether or not it is seen as a real danger to society, the level of civic education and fiscal morale of the population and, last but not least, the political ideology. We believe that, as far as tax morale allows, tax fraud is perceived as a social danger and thus the increase in the degree of acceptability of controls is determined.

The effectiveness of control actions depends on a multitude of factors. One of the main influencing factors is the level of preparation / training of the direct participants in the respective economic process and in the investigation process (control bodies / taxpayers). At the same time, the identification of evasion cases, on the market segment in which it produces the strongest effects, materialized in damages caused to the state budget, and the way the control actions are directed on these segments, as well as the complexity of the evasion phenomenon, greatly influences the verification results. In order to finalize the control actions, it is necessary to capitalize on the aspects found, both from the perspective of recovering the amounts that are due to the state budget, as well as from the perspective of attracting the material / criminal liability of those involved in the evasion phenomenon.

Chapter III, “Opinions on the Organization of the Investigative System in Romania and the Role of Control Bodies, and Interinstitutional Cooperation in Preventing and Combating Tax Evasion”, includes an analysis of the entire control mechanism at national and European level with existing pros and cons, taxpayers' relationship with tax administration. All this with a view to a good argument for the importance of fiscal control and inter-institutional cooperation, the activity of control structures contributing decisively to preventing and combating tax evasion, for the proper functioning of the business environment and for economic growth.

The notion of control has its linguistic origin in Latin “contra rolus” and designates the activity described by the expression “*verification of the original document according to its duplicate, which is entrusted for this purpose to another person*”.⁹

Being a human activity, control has been constantly evolving, continuously improving its techniques, objectives, fields of activity, methodology, methods of risk analysis, staff training etc., all these due to the permanent need for change and innovation imposed by the evolution of the tax evasion phenomenon. Thus, control has permanently strengthened its role and importance. Closely related to the idea of progress, over time, the need to deepen the notion and control action have emerged, these aspects having the most varied benefits. Consequently, control activity has become indispensable for a normal society and in a developing economy, in a fully functioning economy.

The control institutions from the EU States and implicitly from Romania, have places and roles, well fixed both by the Constitution of the country and by the laws of each Member State, norms that define the limits and attributions, rights and obligations, but also the responsibilities of control bodies. At the same time, at the level of each country, the organizational and management structures of the institutions with a control role are established by norms.

The need for control is given by the fact that in a competitive economy, resources must be rationalized in an efficient manner and expenditure and revenue must be managed with the utmost rigor. Thus, the control objectives represent the knowledge of both the State and of the taxpayers of the ways in which the material and financial resources of the country are managed, ensuring transparency regarding the attraction and execution of public expenditures, ensuring the sustainability of the fiscal system, maximizing economic and financial efficiency, streamlining the activities leading to the development of the national economy, the evolution on the social level, being the most important tool for the prevention and identification of the dysfunctions and for the application of the corrective measures required for the entry into legality.

In order to support the theoretical aspects and the hypotheses derived from the practical activity, we conducted an empirical study on the taxpayers’ perception of the fiscal control activity at national level.

⁹ Șaguna, D.D. (1997), Drept financiar și fiscal, (Financial and Tax Law), ed. Oscar Print, București, pp. 301.

The importance of the control institution and the relationship between ANAF and the taxpayer was underlined throughout the research, an issue treated mainly from the perspective of the control body, the opportunity to conduct research and showing the position of the taxpayer towards the topics covered remaining open. The way in which the control authorities are “viewed” and the verification actions perceived by the taxpayers generated the need to carry out a topical empirical research, in the current pandemic context, that imposed major changes at all levels of the economy, in most sectors of activity, implicitly in administration, generating changes in approach, including in the field of control, through the need to perform remote checks. In order to capture the aspects of the practical control activity from the taxpayers’ perspective and their opinion on the way they perceive the control institution, the way the control actions are carried out, on the optimal control modalities, as well as the relationship between tax inspectors and taxpayer, framed by the practical economic reality, we considered it opportune to carry out a *quantitative empirical study*.

The research method used is *the questionnaire* through the *quantitative* research technique using the CAWI method (Computer Assisted Web Interviewing). Group-oriented, the quantitative method studies economic phenomena from an empirical perspective, in order to collect as much objective data as possible.

The questionnaire was addressed to a sample of 150 respondents from Sibiu County, individuals and legal entities carrying out economic activities, the response rate to the questionnaire being 88% of the total sample initially established, which allows the results to be representative and relevant to the entire statistics population. The distribution of the questionnaire to the chosen sample was performed electronically using the computer application *People Friendly Forms and Surveys*, to limit the risks generated by the current pandemic context, thus avoiding the simultaneous physical presence of the interviewer and the respondent.

The study aims to identify the dysfunctions in the control activity, to obtain relevant conclusions for substantiating some decisions in the field of anti-fraud control in order to improve tax morale and, last but not least, to prioritize the main objectives on improving the ANAF-taxpayer relationship.

The results of the study were interpreted by applying professional reasoning, specialized knowledge, gained practical experience.

From the taxpayers' perspective, the relationship with ANAF is not always cordial, and inspectors are often seen as enemies even if they, in the performance of their public office, request documents and information within the limits allowed by the legal framework. The way in which the institution of control is perceived through the prism of its activity is one of the objectives of the study. The taxpayer's perception is often altered by the image that ANAF has, a vulnerable point for which ANAF must make additional efforts.

On the line of improving the control activity, the idea of remote control is consented to, although it comes with pluses and minuses for the inspectors' activity and for the results of control, there being a risk to negatively influence the findings due to theft or distortion of evidence. Similarly, at the same level, risk analysis and tax legislation are considered as the main directions that should be improved in the field of control, 55% of respondents considering that the current legislative provisions do not support the control bodies.

We believe that the basis of the activity of inspectors with control prerogatives are, equally, the professional duties, norms and principles, the attitude of officials towards taxpayers and towards their own duties, responsibility, conscience, interpersonal professional relations. All these must have high values in order for the activity performed by the inspector to serve the interests of the State without prejudice to the legal interests of the taxpayer. Regarding the ethics of civil servants who carry out control activity, the greatest importance is given to the moral values and integrity that come as a guarantee of the rule of law, absolutely necessary for the proper functioning of the State.

We consider that it would be opportune for Romania to adopt examples of good practices present in the EU States regarding the status of control bodies, the competencies that are granted to the staff within the control structures, the degree of professional training and their motivation.

Chapter IV, “The Investigation Process, the Principles that govern it and the Risks involved” deepens the mechanism of the investigation process by making a foray between its start and the final moment - decision making. The study demonstrates the importance of choosing sources, collecting and preserving evidence and accounting information, both from the perspective of its correctness and accuracy and from the perspective of its use in risk analysis, a starting point in tax audits. Based on a comparative analysis of the control principles adopted at international level, the study reveals the existing gaps at national level, in the field of fiscal control coming with

recommendations for improvement, opening new research opportunities in this field. From this perspective, the chapter outlines recommendations to improve anti-fraud control, the main activity carried out by control bodies in the fight against tax evasion.

The main purpose of applying financial investigation techniques is to collect useful information in making decisions to achieve the control goals, but also the “need” for them to be admissible in Court.

The whole content of this chapter reveals the need for rigor to be followed throughout the investigation process, from the initiation of verifications and identification of sources to decision-making and dissemination of results to beneficiaries. The continuous evaluation of the investigation stage, by the control team and the hierarchical superiors, is required in great haste.

The current conditions of the market economy require that financial investigations be an integral part of the overall strategy of economic, financial and tax crime in all countries of the world.

The comparative analysis of the principles set out by OECD highlights the need to define clear objectives for fiscal investigations followed by dedicated actions, conducted with sufficient material and sufficient human resources, with properly trained professionals who have at hand the solid and easy legal instruments available in a comprehensive and creative manner. All these must be materialized through a high degree of coherence and sustained commitment. Romania must take active and timely measures in order to maximize the efficiency of fiscal investigations.

The approach aims to open opportunities to improve the control activity in Romania, the recommendations in this direction being based on dysfunctions identified in the professional activity and the need to streamline control activities by improving the investigation process, based on the allocation and efficient use of resources, simultaneously with the improvement of the legislative framework and the maximization of the role of the control bodies. The recommendations aim primarily at improving the risk analysis activity in certain areas of activity leaving open the opportunity to apply these recommendations in other areas, and also proposes and motivates the need to use new and modern tools by using technology and the implementation of dedicated applications in various directions. These will support the identification of risks in the field of intra-Community transport and excisable products, the elimination of tax evasion risks in second-hand car trade, the reduction of non-compliance risks in the field of HO.RE.CA etc. Recommendations to improve control work largely aim at interinstitutional cooperation and the

need for joint efforts on the implementation and access to common databases, software, dedicated applications, designed to streamline the efforts of control bodies.

Chapter V, “Observation of Tax Avoidance Trends - Econometric Studies” is the result of a practical study designed to highlight trends in tax avoidance, analyzing data and information obtained from the financial statements of entities, both in order to prove the usefulness of information accounting in risk analysis, as well as to improve the risk analysis activity by identifying possibilities to signal the tendency of fraud, based on statistical models. The need to determine a model for identifying the tax risk lies in the very practical utility of using such a model, which would increase the performance of the risk analysis activity, and implicitly the control activity in charge of the tax administration, following criteria of effectiveness and efficiency through the judicious allocation of financial, material and human resources, in order to improve the degree of compliance with taxpayers’ payments and to reduce the phenomenon of tax evasion and fraud.

The evasion phenomenon is an important component of financial crime, seriously affecting both the business environment and the national and European budget through the damages created. Given that the underground economy negatively influences the Gross Domestic Product of each country, having detrimental repercussions for the budget year, the performed econometric study aims to determine the impact of the underground economy on economic activity and the manner of its influence on the unemployment rate.

We consider it important to address the issue of the underground economy and its effects on the economic environment, taking into account the significant place it occupies in tax evasion. According to Medina and Schneider (2018)¹⁰, the average of the underground economy analyzed at a distance of a decade, at EU level, experienced a downward trend, descending “from 20.3% of GDP (in 2007) to 19.1% of GDP (in 2017)”; For a similar period, but at the national level, the study reveals that the underground economy “decreased from 30.2% to 28.7% of GDP” (Străpuț, 2018)¹¹.

¹⁰ Medina, L., Schneider, F. (2018). Shadow Economies Around the World: What Did We Learn Over the Last 20 Years? IMF Working Paper, WP/18/17, available: <https://www.imf.org/en/Publications/WP/Issues/2018/01/25/Shadow-Economies-Around-the-World-What-Did-We-Learn-Over-the-Last-20-Years-45583>,

¹¹ Străpuț, C. (2018). „Subterranean Economy in Globalization Era”, Globalization and Its Socio-Economic Consequences, 18th International Scientific Conference, University of Zilina, Faculty of Operation and

Limits of research: Economics does not work mechanically; it does not work like a clock or a car. The impact of independent variables on dependent variables is not constant, it is variable over time. Instead, the methods used, especially linear regression, by the Stepwise Backwards method, calculate the effect on long term.

Another limitation of the research is the use of trends. Although the one-part Hodrick Prescott filter is considered superior to the classic Hodrick Prescott filter, and is very popular, it has a disadvantage. If there are large, temporary, but persistent increases, this filter calculates a trend that “catches” the increases, although these deviations are temporary (Kannan, Rabanal, & Scott, 2009)¹².

Methodology used: To analyze the impact of the underground economy on economic activity and on the unemployment rate, we will use the Hodrick-Prescott filter and regression by the Stepwise Backwards method. The aim is to quantify the effects of the deviation from the trend, of the underground economy on the economic cycle and on the deviations from the trend of the unemployment rate.

The secondary data used were taken over and processed by the authors: the nominal GDP was taken from the INSSE database. To obtain real GDP, nominal GDP was adjusted by the GDP deflator in local currency (Eurostat). In order to obtain the GDP of the underground economy, the real GDP was multiplied with the rates calculated by Medina and Schneider (2019) for Romania for the period 1998-2017. All time-series were made logarithmic. The econometric software used is Eviews 7.2.

The econometric analysis shows that the underground economy reduces the impact of the unemployment cycle on the economic cycle. The results suggest that the underground economy absorbs some of the positive shock of the unemployment rate. This is a beneficial effect of the underground economy, but it has many other negative effects on the economy. Its effect on the economic cycle is negative. This negative value is not only due to the effect on official figures. The underground economy reduces State resources, which can severely affect infrastructure

Economics of Transport and Communications, Department of Economics, Rajecke Teplice, Slovak Republic, 10th – 11th October 2018, pp.2838-2846, disponibil: https://globalization.uniza.sk/wpcontent/uploads/2018/12/proceedings_globalization_2018_part_6.pdf

¹² Kannan, P. and Rabanal, P. and Scott, A. M. (2009). Macroeconomic Patterns and Monetary Policy in the Run-Up to Asset Price Busts (November 2009). IMF Working Paper, No. 09/252, available at SSRN: <https://ssrn.com/abstract=1512257>

projects. It can also affect the State finances but also of evasions companies because it involves higher financing costs due to weak indicators of profitability and solvency. In this case, too, we can discuss a vicious circle in which the growth of the underground economy or the trend of the underground economy will lead to a greater fiscal burden, which in turn, will produce a growth of the underground economy.

Similarly, although the underground economy can offer higher salaries to its employees if they obey the law, it affects retirement plans.

The econometric study reveals that the underground economy and tax evasion can cause financing problems for practicing companies and other problems for all users of accounting information.

Given that the underground economy has more disadvantages for the economy than benefits, effective strategies are needed that, along with digitization, contribute to the reduction of shadow economy.

The second econometric study performs an econometric analysis on the link between financial performance indicators and the tendency to avoid tax liabilities, refining strategies to detect evasion in constructions, outlining the representative profile of an evasions economic agent in this field.

In order to identify the companies suspected of undertaking tax evasion, we collected data from the financial statements for 2019, which come from 42 active companies operating in the field of construction in Ilfov, Cluj and Timiș counties for which additional amounts were established as a result of ANAF verifications. To assess whether certain economic entities can indicate tax evasion, we calculated the arithmetic mean, standard deviation and the coefficient of variation for 20 economic indicators in order to determine whether they can signal tax evasion.

We used the standard deviation and the coefficient of variation (standard/medium deviation) to check how much the indicators vary from one company to another. An indicator with a small deviation from the average of evasions companies could be used as a signal to detect tax evasion companies.

The 20 indicators are: the return on assets, financial return, net margin ratio, short term liquidity in financial leverage, long-term-debt-to-capitalization in financial leverage, total-debt-to-capitalization ratio, total leverage ratio, financial independence ratio, stock turnover ratio,

personnel expense ratio, current ratio, quick ratio, test acid, reserves-to-production ratio, the tangible asset ratio, intangible asset ratio, current asset ratio, receivables ratio and cash asset ratio.

Table 11 - Economic Indicators

Taxpayer Group	The Return on Assets	Financial Return	Net Margin Ratio	Short Term Liquidity in Financial Leverage
Standard deviation	101.34%	48144.50%	100.30%	79.03%
Average	10.50%	15990.34%	53.17%	68.66%
Coefficient of variation	964.71%	301.08%	188.64%	115.10%
Taxpayer Group	Long Term Debt-to-Capitalization in Financial Leverage	Total Debt-to-Capitalization Ratio	Total Leverage Ratio	Financial Independence Ratio
Standard deviation	36.05%	93.29%	763712.75%	43.86%
Average	13.12%	81.78%	265421.75%	57.29%
Coefficient of variation	274.75%	114.06%	287.74%	76.56%
Taxpayer Group	Stock Turnover Ratio	Personnel Expense Ratio	Current Ratio	Quick Ratio
Standard deviation	199.16%	39.01%	357.58%	357.87%
Average	72.63%	32.56%	255.20%	214.31%
Coefficient of variation	274.20%	119.82%	140.12%	166.99%
Taxpayer Group	Test Acid Ratio	Reserves-to-Production Ratio	Tangible Fixed Assets Ratio	Intangibles
Standard deviation	77.96%	79.03%	26.25%	8.76%
Average	20.72%	68.66%	28.32%	3.03%
Coefficient of variation	376.26%	115.10%	92.68%	289.51%
Taxpayer Group	Current Asset Ratio	Stocks Ratio	Receivables Ratio	Cash Asset Ratio
Standard deviation	25.89%	20.60%	21.49%	7.69%
Average	68.65%	14.69%	26.70%	3.17%
Coefficient of variation	37.71%	140.23%	80.50%	242.50%

Data Source: the author's calculation based on data synthesised from the entities' financial situations. (ANAF data bases)

Of these indicators, only the current assets ratio (current assets / Total assets) has a relatively low volatility, the coefficient of variation, namely, the standard deviation from the average is 37.71%.

The distribution of a data sample is normal if the standard deviation (STD) / absolute deviation from mean (MAD) / is 1.25. Because this indicator follows a normal distribution, then the average (68.65%) $\pm 1 * \sigma$ (25.89%) will include 68.2% of evasion companies.

Similarly, according to the normal distribution: the average ± 1.21 comprises 77.41% of evasionist companies. Therefore, 77.41% of evasionist companies have a current asset rate between 37.7% - 100%.

The results show that companies with a current asset rate of 68.65% will generally be evasionist.

The reason why construction companies with a generally high current asset rate are evasionist is easy to see, construction companies generally have low stocks of materials and raw materials. High stocks and availabilities indicate evasion, a hypothesis proven in practice. In some cases, a very large written cash balance is identified, in fact non-existent, which, in fact, is found in the salaries of workers, offered in black or gray, for which no salary contributions were paid, the work performed by them (works performed) not being highlighted in revenues (sales invoices), the taxable base and implicitly the amount of tax liabilities being diminished.

Although the indicator follows a normal distribution because the absolute deviation from the mean / standard deviation is equal to 1.25, the focus should be on companies with a current asset rate as high as possible.

The main role of financial-accounting information in the process of tax risk analysis was confirmed by the results of the research of the author Străpuc, who developed a statistical model for the “robot portrait” of the taxpayer with tax risk, using analysis methods based on financial rates by statistical modeling.

The third econometric study addresses strategies for selecting priority areas for evasion control, given the importance of the highest possible results / costs ratio of anti-fraud checks. The areas with the highest evasion can be traced with the help of Benford’s law for the first digit. It calculates the frequency of each digit. This assumes that due to growth difficulties, the number 1 has the highest frequency and that the frequency gradually decreases for the rest of the figures.

The differences between the frequencies, according to Benford’s law, and the current ones are calculated using a modified version of the absolute deviation from the mean that compares in these differences in module and relates to the number of digits. An absolute deviation from the

mean of 0.6% is close to compliance, up to 1.2% is acceptable, from 1.2% to 1.5% compliance is marginally acceptable and over 1.5% there is non-compliance.

We thus compared 2 areas, that of construction and bakery for turnover and personnel expenses. The sample includes 1567 companies with construction activity and 1863 companies with bakery activity.

The results show that there is a greater suspicion of fraud in the construction sector and that this sector is closer to non-compliance than the bakery sector.

Table 12. Comparisons between the construction and bakery fields related to tax fraud, by using “Benford’s law”

Constructions Turnover	1	2	3	4	5	6	7	8	9
Benford	30.10%	17.61%	12.49%	9.69%	7.92%	6.69%	5.80%	5.12%	4.58%
Actual	28.78%	21.44%	10.98%	11.23%	6.57%	6.13%	4.85%	5.17%	4.85%
MAD	1.27%								
Constructions Pers. expenses	1	2	3	4	5	6	7	8	9
Benford	30.10%	17.61%	12.49%	9.69%	7.92%	6.69%	5.80%	5.12%	4.58%
Actual	29.54%	16.88%	16.46%	8.58%	6.12%	5.56%	6.61%	4.57%	5.70%
MAD	1.31%								
Bakery Turnover	1	2	3	4	5	6	7	8	9
Benford	30.10%	17.61%	12.49%	9.69%	7.92%	6.69%	5.80%	5.12%	4.58%
Actual	31.62%	18.73%	12.18%	9.72%	8.64%	6.33%	5.53%	3.65%	3.60%
MAD	0.75%								
Bakery Pers. Expenses	1	2	3	4	5	6	7	8	9
Benford	30.10%	17.61%	12.49%	9.69%	7.92%	6.69%	5.80%	5.12%	4.58%
Actual	29.89%	19.21%	10.73%	7.81%	9.49%	6.18%	5.90%	6.91%	3.88%
MAD	1.13%								

Source of data: the processed data come from the annual financial statements of the entities, available at ANAF level.

Research shows that deviations from the trend of the size of the underground economy negatively influence the economic cycle gap and positively influence the unemployment rate gap. Thus, the positive increase in the trend deviation of the size of the underground economy leads to a decrease in real GDP compared to the rate of potential real GDP. Although the underground economy absorbs some of what would have been an increase in official unemployment, it can lead to an increase in the tax burden and many detrimental effects on the users of accounting

information, on tax multipliers and on the financing costs of companies. That is why it is important to adopt effective strategies for tax audits. In the field of construction, the level of the current asset rate may indicate evasionist firms. For a comparison of the size of accounting fraud at company level, Benford's law can be used to compare the frequencies of the first digit for turnover and personnel expenses. The comparison of the construction field with that of the bakery reveals that in the construction field, the deviations from the frequencies computed by Benford's law are greater than the deviations recorded for the bakery field and that compliance is only partially accepted.

CONCLUSIONS, PERSONAL PARTICIPATION AND FURTHER DEVELOPMENTS

The scientific approach we have made brings contributions in the field of fiscal investigations, especially in the activity of anti-fraud control and opens new research perspectives in theoretical and practical terms. The contributions from the research area are materialized in articles and disseminated studies, either on the occasion of conferences in the targeted research field, or published in specialized journals in the country or abroad.

Research on evasion and investigation of this phenomenon is a challenge even for specialists and practitioners. The continuous evolution of the market, the ingenuity of taxpayers, the permanent changes of the legislative framework, the intervention of exogenous factors with significant impact on the economy determine a continuous need for study and improvement in the field of tax investigations. The control activity is, in our opinion, really a science, without being able to state that it is shaped like a system of certain statements that constantly advances towards a certain finality.

The research of the control activity is closely related to the evolution of taxation. The interference between accounting, taxation and control activity is itself a challenge, which we have materialized in a scientific approach whose coordinates start theoretically, from defining and understanding the defining concepts of tax evasion and fraud, tax optimization, financial investigation (seen as a set of different techniques useful and available to control inspectors) complemented by their own opinions and taxonomies. In the research, we identified viable solutions to improve, from a practical perspective, the anti-fraud tax control activity.

In application, personal contributions consist of:

- a. the elaboration of a comparative study that reflects the motivation to choose the form of organization of an entity;
- b. conducting a qualitative and quantitative empirical research that highlights the taxpayer's perception of control and pointing out the deficiencies of the control system;
- c. the elaboration of an econometric study to establish the relations between the underground economy cycle, the economic cycle and the unemployment rate cycle;
- d. determining a statistical model based on financial indicators to signal the probability of fraud in constructions;
- e. Making a model with the help of Benford's law for the first digit (it calculates the frequency of each digit) to identify the areas with the highest evasion (comparative analysis between the field of bakery and construction for turnover and personnel expenses).

In terms of identifying ways to improve the investigation process, streamlining the risk analysis activity as a starting point in the tax investigation process, the main method we used to conduct the study is observation and in the results interpretation of the analysis data and information, we used both deductive, inductive, comparative and random explanation methods.

The phenomenon of tax evasion is one of the most serious diseases of the society, according to CSAT, a risk factor for national security, to which, unfortunately, more and more taxpayers are predisposed. This is the main reason why decision makers should be aware that those in the fight against tax evasion, respectively inspectors working in the field of control, especially the anti-fraud structure, need to have sufficient financial, material, exceptional human resources. At the same time, the staff should benefit from special status and protection, to be rewarded and motivated according to the performed work, the efforts made and the risks assumed.

The study reveals that the main pillar that underlies the objectives of combating tax evasion is the human factor. The acute shortage of staff (large number of vacancies since the establishment of DGAF - Tax Anti-Fraud General Direction - structure in 2013, growing deficit) generates negative effects on the control activity. Professional knowledge, expertise, training and staff skills, effective accountability of the human factor, compliance with ethical and deontological principles are important attributes that greatly influence the quality of control activity. The human factor also has a significant impact on the efficient use of financial resources. All this requires the identification and urgent implementation of measures to optimize the processes underlying the strengthening of the powers and capacities of operational and unexpected control of inspectors in

the anti-fraud structure, taking into account the need for a climate of real fairness. The professional and moral responsibility of inspectors, of course, contributes to all this through the prerogatives assigned to them, the resources made available to them, good management and motivation.

Legislatively, as an opportunity for future research, we consider it beneficial to draw up a clear report that parallels criminal and tax rules in order to facilitate an effective analysis of currently regulated tax evasion offenses. At the same time, it would be a basis for defining the concepts of tax fraud and evasion and last but not least for tax optimization.

In the investigation process, the evaluation of the sources from the perspective of their quality and credibility, obtaining evidence, and their admissibility in Court are essential points addressed in the thesis, including in terms of presenting practical cases. The research also highlights the importance of accounting information in the investigation process and the importance of the well-trained human factor in collecting information, analysis and synthesis.

A comparative study between OECD principles, on the investigation process and the level of their implementation at national level, highlighted the gaps in investigative techniques, different methods and tools used in financial investigation, organizational inaccuracies and legislative syncope, highlighting the need for a well-defined organizational model that allows for the efficient allocation of resources and the equitable and beneficial distribution of responsibilities, a flawless legislative framework, ensuring clear coordinates for defining and pursuing objectives, implementing strategies and achieving expected results, in order to provide new directions to maximize the efficiency of the activity of control structures in Romania.

It is necessary to carry out an objective assessment of the current state in the fight against fraud, defining priority and specific objectives and drawing up their own action plans accordingly. Both from practice and from the empirical study, we find that the road to performance control is a long and difficult one but implementing clear and comprehensive principles for fiscal investigation processes, placing financial investigation as an integral part of law enforcement efforts, Romania can align to the present reality, following principles and examples of good international practices.

The identification of malfunctions in the field of control brings with it solid ideas and recommendations to improve anti-fraud control with direct applicability in the risk analysis activity on certain fields of activity such as intra-community transport of goods, HO.RE.CA, second-hand car trade. The recommendations developed in this study open the opportunity to apply them in other fields, and also motivate the need to use new and modern tools through technology

and implementation of dedicated applications, in various directions both at ANAF and CNAIR (The National Company administrating Road Infrastructure), RAR (The Romanian Auto Register), MAI (The Ministry of Internal Affairs). Recommendations to improve control work are largely aimed at interinstitutional cooperation and the need for joint efforts to implement and access common databases and dedicated applications, designed to streamline the efforts of control bodies.

In order to streamline the control activity and reduce the phenomenon of tax evasion, we conducted an econometric analysis by developing strategies to detect evasion in the field of construction while outlining the representative profile of an evasion taxpayer in this field. The results of the study show that companies with a current asset rate of 68.65% will generally be evasionist. The reason why construction companies with a generally high current asset rate are evasionist is easy to see, construction companies generally have low stocks of materials and raw materials.

Given the need to obtain the highest possible *results / costs ratio* in terms of tax audits, we performed an analysis that would help identify strategies for selecting priority areas for evasion control. The analysis shows that the areas with the most evasion can be detected with the help of Benford's law for the first digit. The study compares the field of construction with that of bakery for turnover and personnel expenses. The results show that the construction sector is closer to non-compliance than the bakery sector.

The final objective of this study is to initiate and conduct future research on improving control activity, to identify possible models by areas of activity, formed by using easy-to-process data, to streamline risk analysis and direct audits to entities and fields of activity that have the largest deviations from the established patterns.

The scientific approach in research opens the opportunity to verify in practice, as many areas of activity and cases as possible of the manner in which economic indicators can indicate tax evasion, to more easily identify companies suspected of undertaking tax evasion on the model created in the field of construction. At the same time, we can extend the applications of Benford's law to other fields of activity in order to determine the areas with the highest risk of fraud.

Further developments of the present research can be achieved by expanding the selection sample of the entities that constituted the database in the elaboration of the study. Certainly, the model can be supplemented with other risk indicators in addition to the amount of damages / sanctions established as a pursue of verifications.

Like other research in this direction such as that of the author Străpuc¹³, given that the model determined, using common econometric methods is numerical, opens the opportunity to design and operationalize a computer program based on the results of our research and the model developed.

We appreciate that in order to effectively combat the evasion phenomenon, the following immediate measures are required:

- reducing the underground economy and undeclared work by imposing restrictions in certain areas at risk of evasion;
- clarification of some legislative aspects that allow taxpayers to avoid paying contributions (limiting the possibilities to operate as NATURAL PERSON only in the field of certain occupations, acceptance of time slots and part-time work in areas such as taxi);
- imposing more drastic sanctions to make the taxpayer aware (elimination of sanctions such as half of the minimum fine);
- a clear and viable legislative system;
- an efficient fiscal control, starting from the monitoring and risk analysis phase, updating the parameters according to which the companies are analyzed;
- control teams in complex actions should consist of at least one economist and one lawyer;
- the professional training of the control bodies to represent a priority;
- an effective tax education plan for citizens.

¹³ STRĂPUC, C. (2019), Valorificarea informației financiar-contabile în analiza de risc și în controlul antifraudă fiscală (A Capitalization of Financial Accounting Information in Risk Analysis and Anti-Fraud Control), PhD Thesis, Suceava.

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ABBREVIATIONS LIST

ANAF - Agenția Națională de Administrare Fiscală (National Agency of Fiscal Administration)
ATAD - Directiva împotriva evitării plății taxelor (Tax Avoidance Directive)
BEPS - Base Erosion and Profit Shifting
BNR - Banca Națională a României (The National Bank of Romania)
CA - Cifră de afaceri (Turnover)
CAWI - Computer Assisted Web Interviewing
CCR - Curtea de Conturi a României (The Romanian Court of Auditors)
CE - Comisia Europeană (The European Commission)
CF - Consiliul Fiscal (The Fiscal Council)
CJUE- Curtea de Justiție Europeană (The European Court)
CUP - Compararea prețurilor (Price Comparison)
CNAIR – Compania Națională de Administrare a Infrastructurii Rutiere (The National Company of Road Infrastructure Administration)

DGAF - Direcția Generală Antifraudă Fiscală (The Fiscal Anti-Fraud General Direction)
DGCVPF - Direcția Generală Control Venituri Persoane Fizice (The General Direction of Income Control for Individuals)
ICCJ - Înalta Curte de Casație și Justiție (The High Court of Cassation and Justice)
II - Întreprindere Individuală (Individual Enterprise)
IF - Întreprindere Familială (Family Enterprise)
IPC - Indicele de percepție a corupției (CPI – Corruption Perceptions Index)
IMM - Întreprinderi Mici și Mijlocii (SME - Small and Medium Enterprises)
IFRS - Standarde Internaționale de Raportare Financiară (International Standards of Financial Reporting)
INSR - Institutul Național de Statistică a României (The National Statistics Institute of Romania)
MFP - Ministerul Finanțelor Publice (The Public Finances Ministry)
M.OF. - Monitorul Oficial (The Official Gazette)
OCDE - Organizația pentru Cooperare și Dezvoltare Economică (OECD – The Organization for Economic Cooperation and Development)
ONRC – Oficiul Național al Registrului Comerțului (The National Office of Trade Registry)
OUG Ordonanță de Urgență a Guvernului (Government Emergency Ordinance)
PFA - Persoana Fizică Autorizată (Natural Person)
PIB - Produsul Intern Brut (The Gross Domestic Product)
TVA - Taxa pe valoarea adăugată (Value Added Tax)
UE - Uniunea Europeană (The European Union)