



Doctoral Studies in Economics and Business Administration

Discipline: Economic and financial crime (2+1)

Academic year: 2023-2024

SYLLABUS

CHAPTER 1. ECONOMIC AND FINANCIAL CRIME. THEORETICAL AND METHODOLOGICAL APPROACHES

Abstract

1.1. Theoretical approaches

- 1.1.1. Theoretical approaches regarding the economic and financial crime
- 1.1.2. Theoretical approaches regarding corruption
- 1.1.3. Theoretical approaches regarding shadow economy
- 1.1.4. Theoretical approaches regarding tax avoidance
- 1.1.5. Theoretical approaches of money laundering
- 1.1.6. Relation between corruption, shadow economy and money laundering.

1.2. Measuring instruments

- 1.2.1. Corruption measurement
- 1.2.2. Shadow economy measurement
- 1.2.3. Money laundering measurement
- 1.2.4. Assessing an economic and financial crime index

1.3. Practical approaches.

1.4. Determinants of the economic and financial crime

CHAPTER 2. ECONOMIC AND POLITICAL DETERMINANTS OF ECONOMIC AND FINANCIAL CRIME

2.1. Economic development

2.2. Tax pressure

2.3. Public governance

2.4. Corporate governance

2.5. Banking system soundness

CHAPTER 3. BEHAVIOURAL DETERMINANTS OF ECONOMIC AND FINANCIAL CRIME

3.1. Culture

3.2. Religion

3.3. Tax morale

3.4. Trust in the state

3.5. Happiness

CHAPTER 4. EFFECTS OF ECONOMIC AND FINANCIAL CRIMES. WAYS OF FIGHTING AGAINST

- 4.1. Effects of economic and financial crime on the economic, social and political area
- 4.2. Bodies and initiatives to prevent, control and investigate the economic and financial crime

CHAPTER 5: CASE STUDIES ON ECONOMIC AND FINANCIAL CRIME

CHAPTER 6. ADVANCED RESEARCH TOPICS IN THE AREA OF FINANCIAL CRIME INVESTIGATION

- 6.1. The digital shadow economy - a new dimension of the underground economy. Empirical evidence
- 6.2. The impact of behavioral factors (culture, happiness, religion, fiscal morality) on financial crime. Empirical evidence
- 6.3. Statistics and empirical records of financial crime phenomena
- 6.4. Methods for identifying and evaluating the phenomena of corruption, shadow economy, money laundering phenomena.
- 6.5. The role of public governance in reducing financial crime. Empirical evidence
- 6.6. Assessing the degree of manipulation of financial statements through creative accounting techniques

References:

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2. Achim M.V., Borlea N.S. (2019), CRIMINALITATEA ECONOMICO-FINANCIARĂ. CORUPȚIA, ECONOMIA SUBTERANĂ ȘI SPĂLAREA BANILOR. CAUZE, EFECTE. SOLUȚII. ABORDĂRI TEORETICE ȘI PRACTICE, Editura Economica, București.
3. Achim M.V. (2017), CORUPȚIA ȘI ECONOMIA SUBTERANĂ. TEORII ȘI STUDII, Ed. Presa universitară clujeană, ISBN: 978-606-37-0217-4 ;
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8. Achim M.V. (2017), CORRUPTION, INCOME AND BUSINESS DEVELOPMENT, Inderscience, Journal for International Business and Entrepreneurship Development, 10(1), pp. 85-100;

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