



Doctoral Studies in Economics and Business Administration

Discipline: Economic and financial crime (2+1)

Academic year: 2026-2027

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

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1. Achim M.V. (Eds.) (2023). ECONOMIC AND FINANCIAL CRIME, SUSTAINABILITY AND GOOD GOVERNANCE, Springer Cham 2023, <https://doi.org/10.1007/978-3-031-34082-6>
 2. Achim MV, McGee, W.R. (Eds) (2022). FINANCIAL CRIME IN ROMANIA- A COMMUNITY PULSE SURVEY, Springer Cham 2023, <https://doi.org/10.1007/978-3-031-27883-9>
 3. Achim MV, Borlea NS (2020). ECONOMIC AND FINANCIAL CRIME. CORRUPTION, SHADOW ECONOMY AND MONEY LAUNDERING, Springer Publishing House Switzerland
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 5. Leția, A.A. (2014). Investigarea criminalității de afaceri, Ed. Universul Juridic, București.
 6. Șcheau, M.C. (2018). Criminalitatea informatică privind transferurile financiare, Ed. Economică, București.
 7. Schneider, F. (2015). Dimensiunea și dezvoltarea economiei din umbră a 31 de țări europene și a altor 5 țări OCDE din 2003 până în 2015.
 8. ***Legea nr. 241/2005 pentru prevenirea și combaterea evaziunii fiscale, publicată în M.O. nr. 672 din 27 2005, cu modificările și completările ulterioare.
 9. ***Legea nr. 78/2000 pentru prevenirea, descoperirea și sancționarea faptelor de corupție, Publicat în M.O. Partea I nr. 219 din 18/05/2000, cu modificările și completările ulterioare
 10. Legea 129 /11.07.2019 pentru prevenirea și combaterea spălării banilor și finanțării terorismului, precum și pentru modificarea și completarea unor acte normative
- la
- disponibil
- <http://www.econ.jku.at/members/Schneider/files/publications/2015/ShadEcEurope31.pdf>

Head of Doctoral School

Prof. univ. dr Alexandru Todea

Responsible of Subject

Prof. univ. dr Monica Violeta Achim

