

**Annex: List of publications (articles) Sebastian Lazăr**

1. Are Private Vices Public Finance Virtues? An Empirical Investigation,(with Zugravu, B. G., Domean, A.) *Emerging Markets, Finance and Trade*, 2018, 54 (3), 537-551 DOI: 10.1080/1540496X.2017.1404449;
2. Tax Collection Costs in Romania, *Ovidius University Annals, Economic Sciences Series*, vol 17, No. 1, pp. 518-523, 2017;
3. Does Size Influence Firm Performance? Evidence from Romanian Listed Companies, ", *Annals of the University of Oradea, Economic Science Series*, pp. 682-689, 2016, ISSN 1222-569X (printed format), ISSN 1582-5450 (electronic format);
4. Determinants of Firm Performance: Evidence from Romanian Listed Companies, *Review of Economics and Business Studies*, Volume 9, Issue 1, 2016, 53-69, DOI 10.1515/rebs-2016-0025;
5. The Sustainability of Public Finances in Republic of Moldova under EU Fiscal Rules (with Covalschi, T.), *Scientific Annals of Economics and Business*, 63 (2), pp. 149-159, 2016;
6. "Tax Payments Determinants in Romania", *Annals of the University of Oradea, Economic Science Series*, 24, pp.749-759, 2015;
7. "Determinants of the Variability of Corporate Effective Tax Rates. Evidence from the Romanian Listed Companies", *Emerging Markets, Finance and Trade* 2014 50 (4), pp. 113-131, 2014;
8. "Effective Corporate Taxation in Romania: Evidence from the Bucharest Stock Exchange", *Eastern European Economics* 51 (4), pp. 50-83, 2013;
9. "Reduction of the Effective Corporate Tax Burden in Romania from 1992 to 2012 and Romania's Current Ranking among the Central and Eastern European Member States" (with Spengel, C., Evers, L., Zinn, B.), *Post-Communist Economies*, 4, 2012, pp. 477-502;
10. "Romania's development to a low tax country - The computation and comparison of the Effective Corporate Tax Burden in Romania from 1992 to 2010" (with Spengel, C., Evers, L., Zinn, B.) in *ZEW Discussion Papers No. 3/2012*;
11. "Measuring Corporate Effective Tax Burden in Romania: a Comprehensive Approach" (with Filip, G.), *Scientific Annals of the "Alexandru Ioan Cuza" University of Iasi, Economic Sciences Section*, pp. 133-144, 2011;
12. "Effective Corporate Income Tax Rate in Romania: a Micro-Backward Looking Approach", *Annals of the University of Oradea, Economic Science Series*, Vol. II, ISSN 1582-5450, pp. 361-366, 2011;
13. "Tax Wedge and Employees Alternative Remuneration: an Assesment of the Incidence on Romanian Companies", *Revista Economica*, No. 6(59) Vol. 1, 2011, pp. 374-380;
14. "Measuring Effective Corporate Taxation in Romania Using Forward-Looking Methodology", *Theoretical and Applied Economics*, special number, pp. 477-484, 2011;
15. "Double Dividend Taxation Relief: a New View from the Corporate Income Tax Perspective", *Analele Universitatii Alexandru Ioan Cuza din Iasi, Seria Stiinte Economice*, Tome LVII, 2010, pp. 207-215, ISSN 0379-7864;
16. "Effective Tax Burden Borne by Companies: a Review and a New Methodology", *Annals of the University of Oradea, Economic Science Series*, Oradea, Tome XIX, Vol. 2, 2010, pp. 584-588, ISSN 1582-5450;
17. "The financial crisis in Romania and tax incentives to overcome it: an overview", in *Management of International Business and Economic Systems Proceedings*, T.E.I. of Larissa, Greece, 2010, pp. 620-629, ISBN 978-960-98411-8-4;
18. "Impozitul minim alternativ: o evaluare din perspectiva bunei guvernante europene" ("Alternative Minimum Tax: An Assessment from European Governance Perspective") in *Uniunea Europeana. Guvernanta globala si dezvoltare durabila*, "Alexandru Ioan Cuza" University of Iasi Publ. H., 2010, pp. 269-274, ISBN 978-973-703-552-3;
19. "Impozitul pe profit si incidenta asupra intreprinderii" ("Corporate Income Tax and its Corporate Incidence") in *Politici financiare de relansare a cresterii economice in conditiile crizei economice actuale*, Editura Policolor, Chisinau, 2010, ISBN 978-9975-9956-4-1, pp. 172 – 178;
20. "Abordari comparative ale diverselor variante de stimulare fiscala a investitiilor in conditiile Romaniei" (Comparative Approaches of Investment Tax incentives in Romania) in *Intreprinzatorul, firma si pietele in spatiul national, european si global*, "Alexandru Ioan Cuza" University of Iasi Publ. H., 2009, ISBN 978-973-703-465-6, pp. 92-98;
21. "Incidentata subventionarii intreprinderilor din bugetele publice in contextul dezvoltarii durabile" (Subsidizing Companies and Sustainable Development") (with Filip. G.), in *Intreprinzatorul, firma si pietele in spatiul national, european si global*, "Alexandru Ioan Cuza" University of Iasi Publ. H., 2009, ISBN 978-973-703-465-6, pp. 104-113;
22. "An Assesment of the Miller's Model on Romanian Fiscal Framework", *Annals of the University of Oradea, Economic Science Series*, Tome XVIII, Vol. III, pp. 242 - 245, Oradea, 2009, ISSN 1582-5450;
23. "Passenger Cars Taxation. Romania's Case" in *CD of the VII International Scientific Conference - Management, Economics and*

- Business Development in the New European Conditions*, Brno University of Technology, Faculty of Business and Management,
24. "Cota unica de impozitare, noua convergenta fiscala a estului" ("Flat Tax - The New Tax Convergence of the East") in *Convergenta economica si rolul cunoasterii in conditiile integrarii in Uniunea Europeana*, (Eds. Nica, P. et al.), "Alexandru Ioan Cuza" University of Iasi Publ. H., 2008, pp. 339-346, ISBN 978-973-703-331-4;
  25. "Local Financial Autonomy In Romania: Challenges And Options For Reform" (with Oprea F.) in *CD of the VI International Scientific Conference - Management, Economics and Business Development in the New European Conditions*, Brno University of Technology, Faculty of Business and Management, Brno, 2008, ISBN 978-80-7204-582-2;
  26. "The Flat Tax Impact. The Romanian Case" (with Oprea F.) in *CD of the VI International Scientific Conference - Management, Economics and Business Development in the New European Conditions*, Brno University of Technology, Faculty of Business and Management, Brno, 2008, ISBN 978-80-7204-582-2;
  27. "Taxele de mediu si rolul lor in contextul actual" ("Green Taxes and Their Actual Role") in *Guvernarea in noile tari membre ale Uniunii Europene – reguli sau strategii* (Ed. Voinea, G.), "Alexandru Ioan Cuza" University of Iasi Publ. H., 2008, ISBN 978-973-703-333-8, pp. 137-143;
  28. "Intergovernmental Fiscal Relations And Local Financial Autonomy in Romania", *Annals of the University of Oradea, Economic Science Series*, Oradea, 2008, pp. 414-421, ISSN 1582-5450 (coautor);
  29. "Vehicles Taxation In Romania: A Comparative Approach", *Annals of the University of Oradea, Economic Science Series*, Oradea, 2008, pp. 315-320, ISSN 1582-5450;
  30. "Registration Taxes on Vehicles: Evolutions and Trends in The European Union and Romania", *Annals of the University of Oradea, Economic Science Series*, Oradea, 2007, pp. 419-423, ISSN 1582-5450;
  31. "Cota unica de impozitare – experienta Romaniei" ("Flat Tax - Romania's Experience"), in *Probleme actuale ale dezvoltarii social-economice a Republicii Moldova si experienta de dezvoltare a altor tari - Conference Proceedings* (418p.), State University of Moldova Publ. H., Chisinau, 2007, ISBN 978-9975-70-171-6 ;
  32. "Tehnici moderne de impozitare a profitului si aplicabilitatea lor in Romania" ("Modern corporate income taxation rules and their applicability in Romania") in *Politicile financiar-monetare si implicatiile lor asupra dezvoltarii societatii*, Performantica Publ. H., Iasi, 2006, pp. 107-115, ISBN (10) 973-730-318-0;
  33. „Cota unica de impozitare si implicatiile acesteia asupra integrarii europene a Romaniei” (Romania’s Flat Tax and its Implications on European Integration), *Analele Universitatii din Oradea, Seria Stiinte Economice*, Oradea, 2006, pp. 774 -777, ISSN 1582-5450;
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  35. "Flat tax in Romania: One Year After Implementation", (with Oprea, F.), in *Identity, Globalization and Universality in the Eastern and Central Economic Area - Conference Proceedings*, "Lucian Blaga" University of Sibiu Publ. H., Sibiu, 2006, pp. 249-253, ISBN (10) 973-739-259-0, ISBN (13) 978-973-739-259-6;
  36. "The Health Financial Crisis in Romania: Causes and Remedies" in *CD of the International Conference Health Financing in Developing Countries*, CERDI, Clermont – Ferrand, France, 2005;
  37. "The impact of european integration on the public budgets in Romania", volumul Conferintei Internationale „The Impact of European Integration on National Economy”, "Babes-Bolyai" University of Cluj Publ. H., Cluj-Napoca, 2005, pp. 348-353, ISBN973-751-097-6;
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  41. "Evolutii ale dinamicii cheltuielilor publice pe plan european: comparatii cu Romania" ("Public Expenditures Dynamics: Comparisons with Romania") in *Romania si problemele integrarii europene* (Ed. Gabriel Stefura), vol. I, „Finante. Moneda. Banci”, "Alexandru Ioan Cuza" University of Iasi Publ. H., Iasi, 2005, pp. 99-104;
  42. "E-bugetul: o solutie pentru Romania" ("E-Budget: An option for Romania") (with Ștefura G.) in *Romania si problemele integrarii europene* (Ed. Gabriel Stefura), vol. I, „Finante. Moneda. Banci”, "Alexandru Ioan Cuza" University of Iasi Publ. H., Iasi, 2005, pp. 17-22;
  43. "Particularitati ale reformei fiscale in Uniunea Europeana si recomandari pentru Romania" (Tax Reforms in European Union and

- Recommendations for Romania" (with Ștefura, G. and E. Maxim) in *Romania si problemele integrării europene* (Ed. Gabriel Ștefura), vol. I, „Finante. Moneda. Banci”, „Alexandru Ioan Cuza” University of Iasi Publ. H., Iasi, 2005, pp. 61-68;
44. “Reforma sistemului de impozite si taxe in Romania sub impactul integrării europene” (“Romania’s Tax Reform under European Integration Requirements”) in *Binomul saracie-bogatie si integrarea Romaniei in Uniunea Europeana - Conference Proceedings*, vol. II, “Lucian Blaga” University of Sibiu Publ. H., Sibiu, 2005, pp. 154-160, ISBN 973-739-101-2;
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  47. “Sindromul <<bugetului moale>> in Romania in perspectiva integrării europene” (“Soft Budget Syndrome in Romania from European Perspective”) in *Adaptarea mecanismelor financiar-bancare la cerintele integrării Romaniei in Uniunea Europeana* (Ed. Filip. G.), Junimea Publ. H., Iasi, 2003, pp. 244-253, ISBN 973-37-0882-8;
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  49. “Modele si factori financiari de influenta asupra dezvoltării economice locale” (“Models and Financial Factors of Local Economic Development”) in *Integrarea politicilor financiar-monetare in strategiile de dezvoltare durabila* (Ed. Filip. G.), Junimea Publ. H., Iasi, 2002, p. 197 – 205, ISBN 973-37-0714-7;
  50. “Impozitul pe venitul persoanelor fizice si impactul sau economic” (“Personal Income Tax and Its Economic Impact”) in *Impactul factorilor financiar-monetari asupra dezvoltării economice* (Ed. Filip. G.), Sedcom Libris Publ. H., Iasi, 2002, p. 164 – 170. ISBN 973-8028-90-6;
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