ACADEMY OF ECONOMIC STUDIES FROM BUCHAREST
Doctoral School of Accounting

DOCTORAL THESIS

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Doctoral thesis title:

THE IMPLICATIONS OF INFORMATION MANAGEMENT IN THE DETECTION OF TAX FRAUD AND THE UNDERGROUND ECONOMY

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Bucharest, January 2025

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Motto: When you give up being better you have already given up being good.

PhD supervisor: Prof.univ.dr. Ileana NIȘULESCU

Bucharest, 2025

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SUMMARY

This PhD thesis explores the effects of tax fraud and the shadow economy on fair competition and the national budget, with a particular focus on the transport sector în Romania. . In addition, it investigates the implications of inadequate information management in uncovering tax fraud and the underground economy. By introducing key concepts such as creative accounting and tax fraud, the paper highlights how tax avoidance distorts the market and undermines social equity, causing substantial revenue losses to the state.

The analysis adopts a bibliometric approach to identify major influences and current directions in research, providing a solid foundation for in-depth understanding of tax evasion. It also proposes strategies for strengthening tax compliance, including strengthening legislation, promoting tax awareness and simplifying tax systems.

The detailed studies in the thesis analyse the impact of non-compliance with regulations in the transport sector and their effects on financial performance, using advanced statistical methods to highlight correlations and causalities. By integrating techniques such as Principal Component Analysis and Brunswik's Lens Method, the thesis proposes pragmatic solutions to combat tax fraud and the grey economy and shows how information and data collected from other state institutions can be processed and analyzed in order to discover the facts of tax evasion and fraud or to uncover the gray economy.

In conclusion, the thesis contributes to the literature through a thorough understanding of the interactions between economic behaviour and tax regulations, providing recommendations for more effective tax policies with a positive impact on economic stability and equity în Romania.

Keywords: fraud, tax evasion, underground economy, tax non-compliance risk management, economic intelligence, transports.