



PERSONAL INFORMATION Sebastian Lazar


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Sex male | Date of birth January, 4th, 1976 | Nationality Romanian

Books:

1. *Sisteme fiscale comparate (Compared Fiscal Systems)*, Wolters Kluwer Publishing House, Bucharest, 2010, ISBN 978-606-8201-30-6.
2. *Achiziții publice. Principii, procedure, operațiuni și metodologie. (Public Procurement. Principles, procedures, operations and methodology)*, Wolters Kluwer Publishing House, Bucharest, 2009, ISBN 978-973-1911-68-7.
3. *Incidența bugetelor publice asupra gestiunii financiare a întreprinderii. (The Incidence of Public Budgets on Firm's Financial Management)*, University „Alexandru Ioan Cuza” Publishing House, Iasi, 2009, ISBN : 978-973-703-473-1.

Journal articles (WoS):

1. Lazăr, S., Istrate, C. (2018). “Corporate tax-mix and firm performance. A comprehensive assessment for Romanian listed companies”, *Economic Research-Ekonomska Istraživanja*, Volume 31, Issue 1, 1258-1272, DOI: 10.1080/1331677X.2018.1482225
2. Lazăr, S., Zugravu, B. G., Dornean, A. (2018), “Are Private Vices Public Finance Virtues? An Empirical Investigation”, *Emerging Markets, Finance and Trade* 54 (3), 537-551, DOI: 10.1080/1540496X.2017.1404449
3. Lazăr, S. (2014.) “Determinants of the Variability of Corporate Effective Tax Rates. Evidence from the Romanian Listed Companies”, *Emerging Markets, Finance and Trade* 50 (4), 113-131, DOI: 10.2753/REE1540-496X5004S4007
4. Lazăr, S. (2013). “Effective Corporate Taxation in Romania: Evidence from the Bucharest Stock Exchange”, *Eastern European Economics* 51 (4), 50-83, DOI: 10.2753/EEE0012-877551040
5. Spengel, C., Lazăr, S., Evers, L., Zinn, B. (2012). “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), *Post-Communist Economies*, 4, 477-502, DOI: 10.1080/14631377.2012.729660

Refereed journal articles (selection):

1. Lazăr, S. (2017). Tax Collection Costs in Romania, *Ovidius University Annals, Economic Sciences Series*, vol 17, No. 1, pp. 518-523, 2017;
2. Lazăr, S. (2016). 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);
3. Lazăr, S. (2016). 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;
4. Lazăr, S., Covalschii, T. (2016).The Sustainability of Public Finances in Republic of Moldova under EU Fiscal Rules (with Covalschii, T.), *Scientific Annals of Economics and Business*, 63 (2), pp. 149-159, 2016;
5. Lazăr, S. (2015). “Tax Payments Determinants in Romania”, *Annals of the University of Oradea, Economic Science Series*, 24, pp.749-

759, 2015;

6. Spengel, C., Lazăr, S., Evers, L., Zinn, B. (2012). "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.) în *ZEW Discussion Papers No. 3/2012*;
7. Lazăr, S., Filip, G. (2011). "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;
8. Lazăr, S. (2011). "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;
9. Lazăr, S. (2011). "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;
10. Lazăr, S. (2011). "Measuring Effective Corporate Taxation in Romania Using Forward-Looking Methodology", *Theoretical and Applied Economics*, special number, pp. 477-484, 2011;
11. Lazăr, S. (2010). "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;
12. Lazăr, S. (2010). "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;
13. Lazăr, S. (2010). "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;
14. Lazăr, S. (2009). "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;
15. Lazăr, S., Oprea, F. (2008). "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);
16. Lazăr, S. (2008) "Vehicles Taxation In Romania: A Comparative Approach", *Annals of the University of Oradea, Economic Science Series*, Oradea, 2008, pp. 315-320, ISSN 1582-5450;
17. Lazăr, S. (2007). "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;
18. Lazăr, S. (2006). „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;
19. Lazăr, S., Oprea, F. (2006). "Personal Income Taxation in Romania: Is It Really Flat?", in *Identity, Globalization and Universality in the Eastern and Central Economic Area - Conference Proceedings*, "Lucian Blaga" University of Sibiu Publ. H., Sibiu, 2006, pp. 197-201, ISBN (10) 973-739-259-0, ISBN (13) 978-973-739-259-6;
20. Oprea, F., Lazăr, S. (2006). "Flat tax in Romania: One Year After Implementation", 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;

Projects and grants (selection):

DAAD Research Grant “Bank-specific effective tax rates under loan loss provisions. Lessons from European Union banks”, September – October 2019, ZEW Mannheim, Germany;

Director of post-doctoral research project “The Competitiveness of Romanian Companies under the Incidence of the Fiscal Parameters. Determination of Effective Tax Rates and Assessment of the Impact of Fiscal Incentives on Their Performance”, Postdoctoral research funded by National Council for Scientific Research of Romania, 2010 – 2012, 298.000 RON (approximately 90.000 USD);

Responsible for Romania of international research project entitled “Observatorio fiscal” conducted by University of Murcia, Spain, 2010;

Member and secretary of research project “The Assessment of Financial and Monetary Mechanisms Adequate to the European Integration of Romania”, Grant Type A, funded by National Council for Scientific Research of Romania, 2003-2005, 33.105 RON (approximately 11.000 USD);

Referee activity:

International Tax and Public Finance, Applied Economics, Emerging Markets Finance and Trade, Accounting and Finance, Economic Systems, Borsa Istanbul Review, Scientific Annals of Economics and Business, Review of Economics and Business Studies, Annals of Alexandru Ioan Cuza University of Iasi, Annals of University of Oradea

Conferences:

Participation at more than 40 scientific events, both abroad (Germany, France, Czech Republic, Greece, Turkey, Slovenia) and domestic (Iasi, Bucharest, Timisoara, Cluj-Napoca, Sibiu, Oradea, Suceava)

Membership:

Society for the Study of Emerging Markets (SSEM) USA

IESE Business School Alumni

Center for Finance Research, Alexandru Ioan Cuza University of Iasi, Romania