

**TITU MAIORESCU UNIVERSITY OF BUCHAREST**  
**FACULTY OF LAW**

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## **SUMMARY OF THE HABILITATION THESIS**

Field of the habilitation thesis  
**LAW**

**Candidate:**  
**Associate Professor Bogdan Vîrjan, PhD**

**BUCHAREST**  
**2026**

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**HABILITATION THESIS**

**THE FISCAL, ECONOMIC AND SOCIAL ORDER BETWEEN  
CRIMINAL-LAW PROTECTION AND CRIMINOLOGICAL  
PREVENTION**

*Contributions to the development of Criminal Law - Special Part and Criminology*

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## **I. ACADEMIC, SCIENTIFIC AND PROFESSIONAL ACHIEVEMENTS**

### **1. Research activity**

The habilitation thesis, entitled “The Fiscal, Economic and Social Order between Criminal-Law Protection and Criminological Prevention. Contributions to the Development of Criminal Law - Special Part and Criminology”, synthesises the results of my research, teaching and professional activity following the award of my PhD in Law in 2011. My doctoral thesis, entitled “Tax Evasion Offences”, was prepared at the Faculty of Law of the University of Bucharest under the supervision of Professor Valerian Cioclei, PhD. In the present assessment, the doctoral research serves only as the point of departure; the demonstration of my capacity for independent development rests on the works published, projects completed, and academic and professional experience acquired after the award of the doctoral degree.

The title of the thesis expresses the idea that lends unity to my work: criminal-law intervention is legitimate and effective only when the protected social values, the prohibited conduct and the limits of liability are clearly defined, and when the punitive response is integrated into a prevention policy grounded in knowledge of the mechanisms of crime. The fiscal and economic order cannot be protected by the indiscriminate multiplication of offences or by the abstract severity of sanctions. It requires foreseeable rules, applied proportionately, capable of distinguishing fraud from mere non-compliance with a legal rule, criminal conduct from economic risk, and individual liability from organisational dysfunctions. The criminological perspective complements the doctrinal analysis by examining the factors that facilitate breaches of the law, the manner in which offences are detected and recorded, and the actual effectiveness of measures designed to prevent economic and financial crime.

My research activity has developed along four converging lines: fiscal criminal law and, in particular, tax evasion offences; Criminal Law - Special Part; business criminal law; and criminology. These lines are not fields joined together artificially. They are united by a method of analysis that begins with identifying the protected social value, continues by precisely determining the constituent elements of the offence, examines the relationship with non-criminal rules and other forms of liability, and concludes by assessing the necessity, proportionality and effectiveness of criminal-law intervention. In some cases, the research concludes by proposing preventive measures or, at a minimum, measures intended to keep certain forms of crime occurring in Romanian society at a socially tolerable level. Within this framework, legal research, teaching and professional experience are mutually reinforcing, without allowing solutions derived from practice to replace doctrinal and case-law verification.

The first and most sustained line of research is devoted to the criminal-law protection of fiscal relations. After defending my doctoral thesis in 2011, I continued my research into the prevention and combating of tax evasion under a postdoctoral research contract within project POSDRU/159/1.5/S/141699, “Modernisation of National Legislation in the Context of the Harmonisation of Law at European Level and the Socio-Political Implications for the Administrative System”. Within that project, I carried out the research entitled “Improving National Legislation on the Prevention and Combating of Tax Evasion in the Process of Harmonising Law at European Level”. The results of this eighteen-month research project, whose principal areas were criminal law, tax law and European/comparative law, led to a substantial revision of the book “Tax Evasion Offences” (339 pp.), published by C.H. Beck in 2011. Accordingly, C.H. Beck published the monograph “Tax Evasion Offences”, second revised and expanded edition (402 pp.), in 2016, and the third revised and expanded edition (423 pp.) in 2020. The succession of editions did not merely update the statutory texts. Amendments to Law no. 241/2005, interventions by the Constitutional Court, mechanisms for unifying judicial practice, relevant case law, developments in fiscal rules and the influence of European Union law required the concepts, the structure of the offences and the relationships between them to be reassessed. The 2020 edition of “Tax Evasion Offences” is the synthesis of this line of

research and one of the ten representative works submitted for the habilitation file. In the last two editions, I also included several proposals for increasing the effectiveness of the fight against tax evasion and identified important principles that our legislature should observe and from which it should not depart, irrespective of subsequent legislative amendments.

In researching tax evasion, I first sought to clarify the terminology. In everyday language, the expression “tax evasion” is used for different legal phenomena: lawful tax planning, tax avoidance through the exercise of a legal option, failure to fulfil a tax obligation, an administrative infringement, and criminal fraud. In the study “Is There a Difference between Lawful and Unlawful Tax Evasion?”, published in *Revista de drept penal* no. 1/2014, I argued for the need to distinguish lawful conduct from fraud and showed that using the same label for both realities reduces analytical precision and may legitimise an unjustified extension of the criminal rule. This distinction became a constant criterion in my subsequent research.

A second contribution concerns the method of interpreting a criminal rule that depends on tax law. In the field of tax evasion, the offence-defining provision uses concepts, obligations and events defined by tax and accounting legislation. This dependence on tax law does not, however, remove the autonomy of criminal law or the requirements of the principle of legality. I proposed a four-stage analysis: precisely identifying the non-criminal obligation; determining the conduct described by the criminal rule; establishing the purpose and form of *mens rea*; and calculating the financial consequence on a technical basis open to adversarial challenge. The method was applied in studies concerning concealment of a taxable source, concealment of accounting documents and failure to pay withholding taxes. It avoids two opposite errors: disregarding the relevant tax regime and turning every tax infringement into a criminal offence.

I critically analysed the legislative instability that has characterised Law no. 241/2005. Studies on the principle of legality of criminalisation and the principle of non-retroactivity of criminal law, together with research on the evolution of Romanian legislation concerning the prevention and combating of tax evasion, have shown that an effective criminal policy is incompatible with successive, uncoordinated provisions, insufficiently defined terms and frequent changes to liability mechanisms. Foreseeability is not merely an individual safeguard; it is also a condition of prevention, because those to whom the law is addressed must be able to ascertain the prohibited conduct and its consequences.

A separate focus of my work has been the relationship between recovery of damage and criminal liability. The regime laid down in Article 10 of Law no. 241/2005 underwent successive amendments linking payment of the damage to a reduction of the sentencing ranges, the imposition of a non-custodial sanction or exemption from punishment. In the article “Exploring the Application of Article 10 (1<sup>1</sup>) in Law no. 241/2005: Tax Evasion and Non-Punishment Clauses”, published in 2023 in the proceedings of the RAIS International Conference and identifiable by DOI, I examined the legal nature and effects of the ground for exemption from punishment provided by Law no. 241/2005 on the prevention and combating of tax evasion, the point up to which payment may produce effects, and the relationship among participants in the offence. My own contribution includes the argument that the ground for exemption from punishment is in rem where the legislative aim is recovery of the damage, and the distinction between payment of the damage and admission of guilt. Recovery of damage is important, but it must not turn criminal proceedings into a mechanism for enforcing the damage alleged by the tax authority under threat of punishment.

The same concern with the limits of criminalisation is reflected in the study “Recriminalising the Withholding or Collection and Non-Payment of Withholding Taxes and Contributions”, published in *Pandectele Române* no. 5/2023. In this study, I analysed the reintroduction of the offence through Government Emergency Ordinance no. 130/2021, after the previous regulation had been declared unconstitutional, and examined the requirements of legislative continuity, the determination of the obligations concerned, and the relationship between culpable non-payment, financial difficulty and fraudulent conduct. The study shows that the mere existence of a tax debt is not sufficient to establish

criminal liability. The rule must be applied by examining the actual conduct, the due date, the resources available and mens rea.

The comparative and European dimension of my fiscal-law research was strengthened by the postdoctoral project carried out from July 2014 to November 2015, concerning the improvement of legislation on the prevention and combating of tax evasion in the process of harmonising law at European level. Research into Italian legislation, European instruments for protecting financial interests and cooperation mechanisms showed that harmonisation must not be understood as the mechanical transplantation of legislative texts. Comparison is useful when it makes visible the available criminal-policy choices, differences between tax systems and the limits of importing rules. Subsequently, Directive (EU) 2017/1371 on the protection of the Union's financial interests, the establishment of the European Public Prosecutor's Office and the development of European measures concerning VAT fraud confirmed the continuing relevance of this perspective.

From a criminological standpoint, I analysed the causes of tax evasion and its consequences for society. The study "Factors Generating Tax Evasion and the Consequences of This Phenomenon for Society", published in *Curierul Judiciar* no. 6/2022, links the explanation of the phenomenon to the architecture of prevention. The complexity of the rules, legislative instability, the perceived likelihood of inspection, the culture of compliance, organisational opportunities and techniques for neutralising improper conduct influence taxpayer behaviour in different ways. Criminal policy must therefore be correlated with the simplification of obligations, transparency in public administration, risk-analysis-based tax inspections, tax education and the effective recovery of proceeds of crime. The severity of a sanction cannot compensate for a low likelihood that the offence will be detected or for a rule that is difficult to understand.

The second line of research concerns business criminal law, understood as a field at the intersection of criminal rules and company, tax, accounting, financial, capital-markets and insolvency regulations. I contributed to the sixth, seventh and eighth editions of the collective treatise "Business Criminal Law", whose latest edition was published by C.H. Beck in 2023. The continuity of my contribution across successive editions demonstrates the capacity to update the subject matter in the light of legislative amendments and developments in case law, as well as the capacity to integrate my own contribution into a common architecture.

Within this line of research, I sought to distinguish legitimate economic risk from criminal wrongdoing. The activity of a company entails investment, credit, managerial decisions and the possibility of failure. An adverse outcome, non-performance of a contract or entry into insolvency does not, in itself, prove fraud. Criminal liability must be based on specific acts of deception, misappropriation, concealment, sham transactions or intentional breach of a defined obligation. This premise guided my studies on the bad-faith use of company assets or credit, unlawful distribution of dividends, interest-bearing loans, embezzlement, usury and insolvency-related offences.

In recognition of the importance of "Business Criminal Law" among specialist works in the field of criminal law, at the end of 2025 I received the "Best Book in Business Criminal Law 2025" award for "Business Criminal Law", published by C.H. Beck, from the Romanian Review of Business Criminal Law, in collaboration with the Romanian Association of Business Criminal Law and Universul Juridic Publishing House.

The study "The Offense of Violating the Legal Provisions Regarding the Conflict of Interests in the Case of Companies with Legal Personality", published in 2023 in the *International Journal of Legal and Social Order*, distinguishes conflicts of interest in the private sector from incompatibility, poor administration and risky management. I argued that the analysis must begin with the protected corporate interest and the director's specific duty, not with the mere appearance of a personal interest. This contribution is relevant in a field in which company-law terms are incorporated into the criminal rule and must be interpreted without analogy and without sacrificing the autonomy of the elements of the offence.

Another component of business criminal law concerns the relationship between the predicate offence, money laundering, confiscation and recovery of damage. In my studies on acquiring, possessing or using property derived from offences and on professionals' obligations to prevent money laundering, I examined the autonomy of the conduct, knowledge of the origin, individualisation of the proceeds of the predicate offence, and avoidance of counting the same financial consequence twice. In this context, at the National Tax Law Conference held on 19 March 2026 and institutionally organised by Wolters Kluwer Publishing House and the Faculty of Law of Titu Maiorescu University, for which I served as scientific organiser together with the Dean, Professor Manuela Tăbăraș, PhD, and the Director of the Department of Private Law, Associate Professor Mădălina Dinu, PhD, I delivered the lecture "From Tax Evasion to Money Laundering – Dilemmas and Challenges Concerning the Relationship between the Two Offences". My work on the relationship between tax evasion and money laundering was also approached from the perspective of compliance with the principle of legality and fundamental human rights in the study "The Relationship between Tax Evasion and Money Laundering from the Perspective of the Need to Observe the Principle of Legality of Criminalisation and to Ensure a Balance between Individual Freedom and Responsibility", published in the commemorative volume "The Person at the Centre of Criminal Law: Between Freedom and Responsibility. Studies Dedicated to Professor Valerian Cioclei", edited by Professor Cristina Rotaru, PhD, and Associate Professor Andra-Roxana Trandafir, PhD. Recent European initiatives on preventing money laundering and tracing financial flows confirm the need for research that combines analysis of the legal rule with the reality of economic operations.

My experience as a lawyer in commercial law and business criminal law, which began in 1998, as well as my work as an insolvency practitioner, which began in 2008, have greatly assisted my research and supplied relevant questions for this line of inquiry. The professional experience accumulated over time has enabled me to understand how company, tax and insolvency rules operate in specific situations and has proved genuinely useful in both my research and teaching. Professional cases, however, have not been turned into academic demonstrations or used in breach of confidentiality. Problems observed in practice have been abstracted and tested against legislation, publicly available case law and legal scholarship. Separating the two spheres of activity—professional practice, on the one hand, and research and teaching, on the other—is both a condition of research independence and a source of its relevance.

The third line of research is Criminal Law - Special Part. The publication in 2025 by Universul Juridic Publishing House of the course book "Criminal Law. The Special Part I. Offences against the Person. Offences against Property" marks the maturation of a teaching and research trajectory developed through the continuous teaching of this subject in the first semester of the third year and through studies devoted to specific issues. In 2026, also with Universul Juridic Publishing House, I published "Criminal Law. The Special Part II. University Course", which covers the material taught in this subject during the second semester of the third year, namely offences against state authority, offences against the administration of justice, corruption and public-office offences, forgery offences, offences against road-traffic safety, offences concerning the regime established for other activities regulated by law, offences against the security and integrity of computer systems and data, offences against public order and tranquillity, and offences against the family. Also this year, in September 2026, "The Criminal Code. Article-by-Article Commentary", published by Wolters Kluwer, is due to appear; I contributed to it as a co-author and wrote the chapter analysing the offences laid down in Articles 342–351 of the Criminal Code. These works do not confine themselves to presenting the offences in succession; they propose a method for legal classification and analysis of the elements of the offence: reconstructing the facts without premature labelling; identifying the social value and potentially applicable rules; comparing distinguishing elements; and examining forms of the offence, participation, unity or plurality of offences, and the grounds excluding criminal unlawfulness or liability.

This method was applied in research devoted to perjury, the concept of a police officer and the limits imposed by the principle of legality, incest, incitement to violence, hatred or discrimination, self-defence, impersonation of an official, necessity and non-imputable excess, among other topics. The common element is the examination of borderline areas: procedural truth and the witness's ability to retract a statement; the exercise of public office and the criminal-law concept of a police officer; freedom of expression and the protection of persons against incitement; family relations and the justification for criminal-law intervention; and the circumstances in which self-defence or necessity removes the criminal character of the conduct. Originality is not claimed through isolated solutions, but through the selection of verifiable criteria of distinction and their integration into a method that may also be used in other cases.

My work in the field of Criminal Law - Special Part also includes successive contributions to the volumes "Multiple-Choice Tests for Annual Examinations, Graduation Examinations and Admission to the Legal Professions", published between 2014 and 2025. Drafting a rigorous question requires identifying a genuine issue, formulating an unambiguous premise and constructing plausible answer options that do not turn linguistic ambiguity into an assessment criterion. Revising the editions in accordance with intervening legislative and case-law changes and continuously improving them constitute both an exercise in precision and a means of transferring research into teaching.

The fourth line of research is criminology. The publication in 2024 by Universul Juridic Publishing House of "Criminology. University Course" systematised my teaching experience and research concerning the interdisciplinary character of criminology, the subject matter of the discipline, the dual purpose of criminological research, ways of acquiring knowledge and methods used in criminological research, the social response, Cesare Beccaria's principal ideas in "On Crimes and Punishments", the principal criminological schools, the Italian Positivist School and, not least, the main aetiological and non-causal theories of criminal phenomena. In the approach I developed, I explained why criminology should not be regarded as a science subordinate to criminal law. Criminology is an interdisciplinary social science that studies criminal phenomena, their causes and the personality of the offender in order to identify the best measures for preventing crime or, at a minimum, keeping it within socially tolerable limits. Whereas criminal law is a normative discipline with a prescriptive perspective, indicating how a person must behave in order to avoid criminal punishment, criminology is an autonomous social science with a descriptive, explanatory, predictive and preventive perspective on criminal phenomena; it seeks to understand why certain criminal acts or acts with the appearance of criminality are committed and which measures are most effective in preventing them. Criminal law provides criminology with the basic concepts—offence, offender and punishment—which criminology uses and analyses from social and human perspectives, while criminology supplies criminal law with empirical data and proposals for specific crime-prevention measures that the legislature may implement, as part of the State's criminal policy, through legislation.

The article "The Importance of Reported Crimes in Criminological Research", published in 2023 in the Annals of Titu Maiorescu University, proposes treating reported crime as a distinct category in the measurement of crime. A report is a relevant social and institutional event, but it does not conclusively prove either the commission of an offence or the guilt of the person identified. Confusing the number of reports with the number of confirmed offences may lead to erroneous conclusions, the stigmatisation of groups and disproportionate public policies. At the same time, excluding reports that have been dismissed from the analysis would result in the loss of information about access to institutions, trust and the reasons why an act cannot be proved. My contribution consists in distinguishing the units of measurement and proposing reporting rules that preserve the meaning of each level of analysis.

Studies on the principal methods of criminological research and Cesare Beccaria's contribution to the development of criminological thought complete this line of inquiry. I sought to distinguish descriptive, causal, dynamic and axiological knowledge and to highlight the limits of

observation, surveys, interviews, case studies, documentary analysis and experiments in criminological research.

Cesare Beccaria's perspective in "On Crimes and Punishments" confirms the link between legality, proportionality, swiftness of response and prevention. In the field of economic offences, this link reveals the limits, from a preventive standpoint, of increasing penalties where the likelihood of detection is low, criminal law is applied too long after the offence was committed, and legal rules are subject to change. Reasonable certainty and prompt application of the law may influence compliance more than the abstract severity of punishment. At the same time, criminological explanations based on opportunity, neutralisation, social learning and strain do not replace the traditional analysis of the elements of the offence and mens rea, but direct the design of preventive measures towards more effective avenues, which frequently should be non-criminal rather than criminal in nature.

Taken as a whole, the works completed after my doctorate support five categories of personal contribution. The conceptual contributions concern distinguishing tax evasion from lawful tax conduct and reported crime from criminality confirmed by court judgments. The doctrinal contributions concern the interpretation of criminal rules dependent on non-criminal law and the analysis of fiscal and company-law offences and offences contained in the Special Part of the Criminal Code. The methodological contributions consist of a matrix for legal classification and analysis of the elements of the offence, legality review, and rules for interpreting criminological data. The criminal-policy contributions concern the assessment of legislative instability, recovery of damage and stratified prevention. The teaching and institutional contributions consist of original course books, assessment tools, the development of legal terminology and the coordination of academic activities.

The ten works that I regard as representative for the habilitation file are: the 2023 study on the application of Article 10(1<sup>1</sup>) of Law no. 241/2005; the 2022 study on factors generating tax evasion and the consequences of this phenomenon for society; the 2022 study analysing the ground for exemption from punishment consisting in the retraction of false testimony; the 2021 study analysing incest from criminal-law and criminological perspectives; the 2019 study analysing issues raised by the offence of money laundering committed by acquiring, possessing or using property while knowing that it derives from the commission of an offence; the 2016 study analysing interest-bearing loans at the boundary between conduct permitted by civil law and conduct criminalised by criminal law; the 2015 analysis of Constitutional Court Decision no. 662/2014 and its implications for the general framework for preventing and combating tax evasion; the 2014 article analysing the doctrinal concepts of lawful and unlawful tax evasion; the 2013 article analysing the principle of legality of criminalisation; and the 2020 edition of the monograph "Tax Evasion Offences".

## **2. Teaching, scientific research and professional activity**

My academic career at the Faculty of Law of Titu Maiorescu University began in 1998 and has continued without interruption. I successively held the academic positions of teaching assistant trainee from 1998 to 2007, teaching assistant from 2007 to 2014, lecturer from 2014 to 2024, and associate professor from 2024 onwards. This progression reflects the gradual accumulation of teaching experience, the publication of original works, and the assumption of increasingly complex academic and institutional responsibilities.

My current teaching activity covers Criminology, Criminal Law: The Special Part I and II, and Business Criminal Law. I have sought to ensure that each subject develops a distinct competence.

Courses and seminars are designed as spaces for developing legal reasoning, not merely transmitting information. The analysis of a case begins by establishing the facts that are certain and those that must be proved, continues by identifying the criminal rules that may apply to the case under examination, and concludes with reasons for the solution and consideration of alternatives. Binding decisions of the Constitutional Court and of the High Court of Cassation and Justice, sitting both as a panel for resolving points of law in criminal matters and as a panel for hearing appeals in the interest

of the law, are incorporated into case-law sheets that distinguish the facts, the legal issue, the holding, the reasoning and the limits of the decision. Students are thus trained to use judicial precedent without detaching it from the legal question resolved.

The publication of the course books on Criminology and Criminal Law: The Special Part I and II, together with my contributions to successive editions of the treatise “Business Criminal Law” and to the collective work “The Criminal Code. Article-by-Article Commentary”, expresses the direct link between research and teaching. A university course book must be accessible without presenting information in telegraphic form; up to date without depending on short-lived legislative amendments; systematic and concise while remaining capable of presenting controversies in legal scholarship and those arising from case law. Updating teaching materials is an ongoing responsibility, particularly in a field in which a binding decision or legislative amendment may change the solution to a legal issue.

My contribution to the series “Multiple-Choice Tests for Annual Examinations, Graduation Examinations and Admission to the Legal Professions” developed a complementary competence in assessment design. Tests are used to verify knowledge and the capacity for legal analysis, not to replace logical and legal argument. The questions address three levels: knowledge of the terminology and structure of the offence; application of the criminal rule through the legal classification of the facts; and stimulation of creativity and critical thinking by formulating a hypothesis, a possible conclusion or even a *de lege ferenda* solution.

Participation in the “Romanian Legal Encyclopaedia” project from 2018 to 2026 involved drafting and standardising terms specific to criminal law. Encyclopaedic writing requires concision, placement of the concept within the appropriate field of law, differentiation from related concepts and identification of sources. This activity developed my capacity for long-term collaboration and adherence to a common terminological standard. The experience is relevant to designing a legal dictionary and training future doctoral candidates in the consistent use of concepts.

The results of my scientific research have been disseminated through monographs, course books, book chapters, articles in legal journals, studies in the proceedings of national and international conferences, and collections of multiple-choice tests. Publishing contributions in English made the results accessible to a wider audience and created a basis for comparison and cooperation. Conference presentations also performed a methodological function: the questions and criticism received made it possible to test my theses and identify issues for further research. In the next stage, this dimension must be strengthened through institutional collaborations and publications in internationally circulated journals.

Since 2020, I have served as Director of the Department of Public Law and as a member of the Council of the Faculty of Law. My responsibilities include managing teaching activity, participating in the preparation of academic staffing plans and curricula, planning and assessing departmental activities, and contributing to quality assurance. Administrative office is not a substitute for scientific evaluation, but it demonstrates the capacity to coordinate deadlines, subjects and varied contributions, facilitate communication, and translate observations arising from evaluation into institutional measures.

My professional activity has developed in parallel with my academic work. I have been a lawyer and member of the Bucharest Bar since 1998; from 2001 to 2008 I was a partner at Ștefănică & Asociații Professional Law Firm, and since 2008 I have been a partner and managing lawyer at Virjan & Asan Professional Law Firm. I have been an insolvency practitioner since 2008 and, since 2017, a partner and coordinator at Virjan Asan Insolv S.P.R.L. My legal-practice experience is concentrated in commercial law and business criminal law, while I am familiar with insolvency both as an insolvency practitioner and as a lawyer. This rich and complex professional experience has given me direct exposure to a variety of legal issues, often at the intersection of commercial and criminal law, including the legal classification of particular acts committed in the course of business, management

of business assets, complex financial flows, corporate restructuring, and the relationship between criminal, civil, corporate and fiscal liability.

The transfer of experience and information between my professional and academic activities is bidirectional and controlled, and has contributed greatly to the development of both fields. Practice reveals numerous problems that may arise in the activities of professionals, as well as legal effects of rules that would otherwise be difficult to anticipate; scientific research supplies concepts and assessment criteria that greatly assist my professional work; and teaching tests the clarity of explanations, the accuracy of information and the soundness of practical solutions. An individual case does not become a general argument, but it helps me better understand a specific phenomenon or certain legal mechanisms, while professional secrecy precludes the use of confidential information. In my scientific works, questions derived from practice are abstracted and solutions are based on public sources. This separation between professional activity, on the one hand, and teaching and scientific research, on the other, allows experience to be used without compromising academic or professional independence.

The coherence of my activity therefore results from the interaction of three roles: researcher, academic and legal practitioner. Research formulates concepts and tests solutions; teaching transforms results into competences; and professional practice reveals difficulties in application and the practical consequences of normative choices. Habilitation marks the transition from a well-established individual programme to the capacity to train researchers, coordinate projects and create a framework in which results may be tested, developed and challenged through reasoned argument.

## **II. DIRECTIONS FOR CAREER ADVANCEMENT AND DEVELOPMENT**

My professional, scientific and academic career-development plan seeks to consolidate an independent programme of research and training in criminal law, with an emphasis on protecting the fiscal and economic order, safeguarding legality and preventing crime, while continuing research into economic and financial crime in order to identify the most effective measures for its prevention and control. The objective is not the formal multiplication of publications, but the production of results that can be verified, updated and put to use in research, teaching and the legal professions.

The first direction of development concerns updating scientific research on tax evasion and tax fraud. Amendments to Law no. 241/2005 on the prevention and combating of tax evasion, the extensive judicial practice in this field, the expansion of mechanisms for exemption from punishment and recovery of damage, binding case law, the application of the PIF Directive, the work of the European Public Prosecutor's Office and the digitalisation of VAT clearly require a new edition of "Tax Evasion Offences". I will construct a legislative chronology setting out successive versions, an anonymised corpus of decisions, and a comparative analysis of a limited number of European systems. Depending on the scale of the changes, the intended result will be either a substantially revised edition of the monograph or a separate work.

Within this direction, an autonomous topic will be the analysis of issues that may arise when assessing intent as a form of *mens rea* in the context of the digitalisation of tax administration. Electronic invoicing, near-real-time reporting and automated risk analysis facilitate the detection of non-compliance, but may create erroneous associations between anomalies and fraud. The research will distinguish administrative selection for inspection from matters concerning proof of an offence, analyse access to data, the traceability of algorithmic decisions and the right to challenge them, and propose criteria for assessing digital evidence without automating the attribution of particular acts.

A criminological component will examine tax compliance by combining aggregated data, documentary analysis and, subject to ethical safeguards, questionnaires or interviews. The objective will not be to derive a striking estimate of the "actual number" of offences from indirect indicators, but to identify the factors influencing the clarity of obligations, perceptions of fairness, the likelihood of inspection and willingness to comply voluntarily. The results will be assessed by reference to

methodological transparency, the quality of the rules, responsiveness to the problems identified, and usefulness for teaching and public policy.

The second direction concerns the relationship between tax evasion, money laundering, confiscation and recovery of damage. The research will develop a four-stage framework: identification and individualisation of the proceeds of crime; the autonomy of subsequent conduct; knowledge of the origin of the proceeds; and financial consequences, including the avoidance of double recovery. Solutions under Romanian law will be compared with the case law of the Court of Justice of the European Union and with European regulations on preventing money laundering. The intended outcome is a series of articles and a synthesis work on the financial consequences of tax crime.

The third direction continues research into the limits of criminal law in the business environment, with an emphasis on company activity and insolvency. The common question is the point at which a breach of conduct passes beyond the sphere of civil or administrative liability and becomes a criminal offence. I will seek to classify the non-criminal and criminal rules governing acts committed in the sphere of property and in relationships among professionals, which must be based on mutual trust, in the fields of disloyal management, reporting, capital protection and insolvency, as well as offences relating to public office and corruption. Each category will be analysed by reference to the relevant non-criminal or criminal rule, the required status of the perpetrator, the specific act or omission, the mental element, and the relationship with other forms of liability.

An applied topic will concern preventive restructuring and businesses in difficulty. The research will examine the duties of company management, selective payments, the granting of security and transfers between affiliates, together with other specific operations, in order to distinguish legitimate measures for rescuing a business from acts intended fraudulently to strip its assets and falling within the scope of criminal provisions.

The fourth direction concerns the continuation and development of research in Criminal Law - Special Part, including the systematic updating of the course books in this field, also in relation to the digital environment. I will continue developing the courses by integrating binding and other relevant case law and by preparing analytical sheets covering the issue, typical facts, the rule, the holding, the rationale and the limits of the decision. With regard to offences against property, the research will examine, among other matters, the relationship between deception and computer fraud and other offences against the security and integrity of computer systems and data, such as unlawful access to a computer system, unauthorised transfer of computer data, interference with the operation of computer systems, or interference with the integrity of computer data. In relation to forgery offences, perjury and incitement to violence, hatred or discrimination, emphasis will be placed on digital identity, synthetic evidence and the platform context, while maintaining the requirement that the rule be foreseeable. I also intend to extend my research to other offences in the Special Part of the Criminal Code. Furthermore, I intend to publish a seminar workbook for Criminal Law: The Special Part and a seminar workbook for Criminology.

The fifth direction is the development of an applied criminology research project designed to trace the course of criminal proceedings through to a final judgment. A first project will follow the path from the commission of an offence to the final disposition, focusing on particular types of offences under both the Criminal Code and business law, in order to draw conclusions concerning reported or apparent crime, the efficiency of judicial bodies, the time elapsed between commission of the act and referral to the judicial authorities, the time elapsed before a final judgment, and the manner in which the purpose of punishment is achieved in the cases analysed. The variables will include the source of the report, duration, type of evidence, changes in legal classification and outcome, without assessing the guilt of individuals outside final judgments. A second project will examine perceptions of compliance and of the legitimacy of criminal provisions, using explicit sampling and declaring its limitations. The ultimate aim is to build a limited, reproducible data infrastructure useful for doctoral projects.

To support these directions, I intend to develop a research group or laboratory for economic and financial crime and criminal policy. At the first stage, it may operate as a methodological seminar with monthly meetings, shared readings and project presentations. Institutional development will depend on approvals and resources and will not precede the definition of clear research questions. The priority is to form a community capable of producing verifiable results, rather than merely establishing a formal structure.

The development of teaching will continue through case-law laboratories, relevant case studies and research projects adapted to the level of study. In Criminal Law: The Special Part, activities analysing the structure of offences and the legal classification of acts committed in objective reality will be compared with the reasoning of the courts. In Criminology, students will work with aggregated data sets, identify errors of interpretation and formulate limited hypotheses. In Business Criminal Law, the same case will be analysed from several perspectives, taking into account the corporate decision, the company's interest, the social values potentially affected, any criminal-law protection afforded to those values, the tax obligation, financial difficulty, insolvency proceedings and the criminal rule. Assessment will combine multiple-choice tests, legal scholarship and relevant case law, while any use of digital tools will be transparent and will not replace legal argument.

After obtaining habilitation, the supervision of doctoral candidates will be organised according to their research topics and with due regard for the principle of autonomy. During the first semester, the doctoral candidate will review the literature and establish a work plan. Each year will produce an interim result and a self-assessment. Individual meetings will be supplemented by rigorous analysis, during which projects will be discussed in an atmosphere of respect and reasoned criticism. Contributions will be agreed in advance, and doctoral candidates will retain intellectual-property rights in their results in accordance with the law and institutional policies.

The publication strategy will combine works in Romanian, which are necessary for dialogue with positive law and national practice, with articles in English addressing comparable issues. I will pursue collaborations with researchers from at least two jurisdictions on topics concerning tax fraud and asset-related measures, as well as participation in competitive national and European projects.

My professional activity will continue to contribute to identifying genuine issues arising in case law and finding the most appropriate solutions, while strictly observing academic independence, professional secrecy and the disclosure of interests. I intend to organise legal-education activities for practitioners on distinguishing risk, non-compliance and crime, obligations to prevent money laundering, and the financial consequences of economic crime. Dialogue with public institutions may include participation in consultations and the formulation of *de lege ferenda* proposals grounded in data, alternatives and an assessment of foreseeable effects.

Implementation of the plan will be assessed annually using quantitative and qualitative indicators. In research, the documented corpora, evaluation questionnaires, responses to peer review, effective collaborations and synthesis outcomes will be monitored. In teaching, the alignment between objectives and tasks, the quality of case studies and students' capacity to construct arguments will be assessed. In doctoral supervision, compliance with the stages, researcher autonomy, integrity and mature dissemination will be decisive. Risks relating to legislative change, data access, resources and overcommitment will be managed through pilot projects, interim results and limiting the number of major projects undertaken simultaneously.

In conclusion, the habilitation thesis describes the transition from an initial specialisation in tax evasion to the development of an integrated criminal-law profile in which Criminal Law - Special Part, business criminal law and criminology test and complement one another. My own contribution focuses on precisely delineating criminal wrongdoing, interpreting criminal provisions dependent on non-criminal law, prudently assessing data, and directing criminal policy towards proportionate prevention. The published works, teaching experience and institutional responsibilities demonstrate the capacity to formulate and sustain an independent agenda. The development plan transforms this

capacity into a framework for training doctoral candidates, scientific cooperation and the responsible transfer of knowledge to the legal professions and society.