

University of Craiova

Doctoral School of Social Sciences

HABILITATION THESIS

**CURRENT APPROACHES REGARDING
FINANCIAL PUBLIC POLICIES FOR
ECONOMY AND SOCIETY**

Candidate:

Associate Professor PÎRVU DANIELA

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ABSTRACT

Habilitation thesis entitled "Current approaches regarding public policies for economy and society" includes a section about achievements in the scientific research, professional and academic activity and a section about perspectives on the research, professional and academic activity. The first section is divided into two parts: the first part, I presented an scientific, professional, academic autobiography, and in the second part, I presented own contributions in economics' scientific research. After holding the PhD in economics, my research directions were focused in the following aspects: (a) new approaches in the European Union fiscal policy; (b) European Union social policy and social economy enterprises; (c) public procurement and public-private partnerships - implications for economic and social policy. A subsidiary research area is the decentralization of public services and regionalization in Romania.

The first research area targeted the European Union fiscal policy, an extremely exciting research topic because growing needs for strengthening public finances and securing and maintaining macroeconomic balance. In this regard, I investigated various aspects of tax competition, tax harmonization and corporate income tax coordination at the European Union level. The investigation results demonstrated the need for coordination of Member States' tax regimes and, especially, components regarding the activity of multinational companies. A comprehensive analysis of the proposal for a Directive on "The Common Consolidated Corporate Tax Base" in 2011 revealed a number of shortcomings of this legislation. Simulating the effects of formula apportionment on a representative group of companies in Romania showed that application of the formula apportionment would generate a reduction in corporate tax receipts. The results of my research showed that Romania will be disadvantaged in the process of sharing the common consolidated corporate tax base, because the wage level in our country is less than the average wage recorded in the European Union. In this context, I opined that the common consolidated corporate tax base could contribute to improving the efficiency of the single market so it becomes more competitive in the future, but, in order to ensure a wide support of the fiscal project, the European Commission should amend some provisions of the proposed directive (or should add additional provisions) so as a fair allocation of the tax base between Member States entitled to levy corporate income taxes to be made. My contributions in this research area were used in: 1 ISI article, 14 articles indexed in International Databases, one book published in an international publishing house, four papers presented at international conferences, of which 2 organized abroad and 5 articles published in other magazines.

The second research area is the analysis of economic and social policy implications of public procurement and public-private partnership. The main scientific results consisted in evaluating public-private partnership as a financial tool of public investment projects, "radiography" of the public procurement market in Romania, analyzing the novelty introduced by the new European legislative package on public procurement, revealing certain discrepancies in economic operators' access to public procurement markets in the European Union and corruption in the public procurement field. These results were disseminated through the publication of 3 ISI articles, 3 articles indexed in International Databases and the participating in 3 international conferences.

A third area of research concerns innovative solutions for improving budgetary governance. Research approaches to this topic were started during my participation in the implementation of international project "Public polities and social enterprises" and continued during postdoctoral project "Tools to facilitate the access of social enterprises to public procurement market in Romania". Social affairs have become an important topic of discussion in the context of the economic downturn and public spending cuts, considering some reforms to public system, in many EU Member States. Discontinuation or reduction of some social benefits and reducing real incomes have increased the risk of poverty and social exclusion in recent years, so I thought it useful to research innovative solutions for Romania in the direction of giving a real and effective social support through the development of social enterprises. The most important personal contributions have resulted in the assessment of development prospects of social enterprises in Arges county, researching tools for stimulating social enterprise activity developed at EU level (focusing on financial instruments), evaluating participation of social economy enterprises to the public procurement market in Romania and identification of useful tools to facilitate the access of social enterprises to public procurement market in Romania. The investigations revealed that social enterprises receive a special promotion from the European Commission. This working hard to implement an action plan with three directions in order to support these organizations (improved access to finance, more visibility for social entrepreneurship and optimized the legal framework). The results of the investigations have revealed that the interest of stakeholders to develop social affairs is great in Romania and there is a widespread recognition that the implementation of measures for the social responsibility of public procurement could generate many positive effects for society in general, and persons disadvantaged, in particular. On this issue I have published: 1 book, 2 ISI articles and 3 articles indexed in International Databases.

The career development plan covers the major activities related to the academic component of the profession and the research perspectives. Regarding the research perspectives, I wanted to look further into other facets of public procurement: tool of social and environment policy and incentive instruments for innovation, to undertake researches regarding the corruption in public procurement and the absorption of cohesion policy funds in Romania, to reopen research approaches regarding the common consolidated corporate tax and to continue research approaches regarding social enterprises, focusing on a distinct segment: credit cooperatives.