

## PERSONAL INFORMATION

Sebastian Lazar



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Sex male | Date of birth January, 4<sup>th</sup>, 1976 | Nationality Romanian

## WORK EXPERIENCE

- 2013 - present **Associate professor**  
Alexandru Ioan Cuza University of Iasi, Romania  
Faculty of Economics and Business Administration,  
Department of Finance, Money and Public Administration  
teaching and research in taxation, financial management, public budgeting  
higher education
- 2012 - 2013 **Lecturer**  
Alexandru Ioan Cuza University of Iasi, Romania  
Faculty of Economics and Business Administration  
Department of Finance, Money and Public Administration  
teaching and research in taxation, financial management, public budgeting  
higher education
- 2010 - 2012 **Post-doctoral research grant director**  
Alexandru Ioan Cuza University of Iasi, Romania  
Faculty of Economics and Business Administration  
research in corporate effective tax rates  
research
- 2007 - 2010 **Lecturer**  
Alexandru Ioan Cuza University of Iasi, Romania  
Faculty of Economics and Business Administration  
Department of Business Administration  
teaching and research in taxation, financial management, public budgeting  
higher education
- 2003 - 2007 **Assistant professor**  
Alexandru Ioan Cuza University of Iasi, Romania  
Faculty of Economics and Business Administration  
Department of Business Administration  
teaching and research in taxation, financial management, public budgeting  
higher education
- 2000 - 2003 **Junior instructor**  
Alexandru Ioan Cuza University of Iasi, Romania  
Faculty of Economics and Business Administration  
Chair of Finance & Money  
teaching and research in taxation, financial management, public budgeting  
higher education
- 1999 - 2000 **Public officer**  
Iasi City Hall, Romania  
Department of Taxes  
tax administration  
public administration

## EDUCATION AND TRAINING

- 2018 **Habilitation in Finance**
- 2015 **Erasmus visiting lecturer University of A Coruna, Spain**  
▪ teaching courses and seminars on tax planning
- 2012 **Visiting researcher University of Konstanz, Germany**  
research on European corporate effective tax rates
- 2011 **University of Utrecht, Netherlands**

- 2011 Visiting researcher ZEW (Centre for European Economic Research) Mannheim, Germany
  - Basic Econometrics, Panel Data Econometrics, Time Series Econometrics
  - research on Romanian tax burden using European Tax Analyzer and preparation of a ZEW Discussion Paper
- 2010 Visiting researcher ZEW (Centre for European Economic Research) Mannheim, Germany
  - prospective research on Romanian tax burden using European Tax Analyzer
- 2010 Erasmus visiting lecturer University of Murcia, Spain
  - teaching courses and seminars on flat tax
- 2009 Ph. D. in Finance
  - Ph. D. Thesis "The impact of public budgeting on corporate financial management"
- 2005 Doctoral documentation at Universite de Geneve, Switzerland
  - documentation for the Ph. D. thesis
- 2004 Graduation of International Faculty Development Program, IESE Business School, University of Navarra, Spain
  - using case studies in teaching business
- 2002 Doctoral documentation at Universite of Perugia, Italy
  - documentation for the Ph. D. thesis
- 2001 Doctoral documentation at Ecole Superieure des Affaires, Universite Pierre Mendes, Grenoble, France
  - documentation for the Ph. D. thesis
- 1998-1999 Postgraduate Studies Banking & Financial Management, Faculty of Economics and Business Administration, "Alexandru Ioan Cuza" University of Iasi, Romania
  - master degree in Banking & Financial Management
- 1994-1998 Graduate Studies at Faculty of Economics and Business Administration, "Alexandru Ioan Cuza" University of Iasi, Romania
  - bachelor degree, specialization in Banking and Stock Exchange

## ACADEMIC INFORMATION

- Publications**  
(most relevant research papers)
- 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
- 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
- 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
- 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
- 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
- Spengel, C., Lazăr, S., Evers, L., Zinn, B. (2012). "Romania's Development to a Low-Tax Country Effective Corporate Tax Burden in Romania from 1992 to 2010 and Romania's Current Ranking among the Eastern European Member States", *ZEW Discussion Paper*, 12-003.
- (For details see list of publications)

- Books**
- Compared Fiscal Systems*, Wolters Kluwer Publishing House, Bucharest, 2010, ISBN 978-606-8201-30-6;
- Public Procurement. Principles, procedures, operations and methodology*, Wolters Kluwer Publishing House, Bucharest, 2009, ISBN 978-973-1911-68-7;
- The Incidence of Public Budgets on Firm's Financial Management*, Universitatea „Alexandru Ioan Cuza” Publishing House, Iasi, 2009, ISBN : 978-973-703-473-1;

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)

**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)  
Member of organizing committees for conferences held at my home university

**Memberships** Society for the Study of Emerging Markets (SSEM) USA  
IESE Business School Alumni  
Center for Finance Research, Alexandru Ioan Cuza University of Iasi, Romania

**Refereeing activities** *International Tax and Public Finance, Emerging Markets Finance and Trade, Accounting and Finance, Economic Systems, , Borsa Istanbul Review, Review of Economics and Business Studies, Scientific Annals of Economics and Business (former Annals of Alexandru Ioan Cuza University of Iasi), Annals of University of Oradea*

## PERSONAL SKILLS

**Mother tongue(s)** Romanian

Other language(s)	UNDERSTANDING		SPEAKING		WRITING
	Listening	Reading	Spoken interaction	Spoken production	
English	C2	C2	C2	C2	C2
French	B1	B1	B1	B1	B1

Levels: A1/2: Basic user - B1/2: Independent user - C1/2 Proficient user  
Common European Framework of Reference for Languages

- Communication skills**
  - knowledge of professional English gained through my extensive research documentation and teaching experience
- Organisational/managerial & other skills and activities**
  - research managerial skills gained through my experience as research grant director
  - curricula management skills gained through my experience as master program responsible
  - pro-bono tax counseling
- Job-related skills**
  - teaching skills gained through my teaching activity and pedagogical courses
  - research skills gained through my experience as research grant director and visiting researcher abroad
- Computer skills**
  - good command of Microsoft Office™ tools, Stata
- Other skills**
  - bicycle mechanic
- Driving licence**
  - B
- Hobbies**
  - cycling, swimming, hiking, literature, geography, history, music

## ANNEXES

- list of publications