

THE EFFICIENCY OF FINANCIAL-FISCAL CONTROL - AN OBJECTIVE NECESSITY OF THE ROMANIAN SOCIETY

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Abstract:

The effectiveness of financial-fiscal control is a provocative field in the literature of macroeconomics. This paper aims to outline and analyse the effectiveness of financial fiscal control in Romanian society in the last three decades. Herewith, a literature review has been made to blueprint suitable thoughts related to our topic. The results illustrate that: i) the concept of financial control refers to the management of public finances, which involves the control of the expenditures and revenues of the state. On the other hand, fiscal control is focused on establishing the necessary resources to fund the state's budget. This means that the tax control and financial control ratios should be regarded as a party-to-whole arrangement; ii) although there have been studies that attempted to limit the scope of financial control and fiscal control, the two concepts still remain inextricably linked; iii) the concept of control is related to the management of various aspects of a socio-human activity, such as the establishment and maintenance of a framework for the improvement of the quality of life for all individuals iv) without making any mistakes, it is generally assumed that financial-control procedures are not effective if they do not have the necessary legislative framework; v) having the necessary legislative framework, financial-control procedures also need to be aware of the various techniques that can be used to avoid paying taxes and fees; vi) to effectively combat the various techniques that are used by the enterprises, financial-control bodies must regularly train their officers.

Keywords: financial-fiscal control, tax evasion, tax administration, tax code, tax revenue.

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