

ЛИТЕРАТУРА

- Ahmed, E. and V. Braithwaite (2005). Understanding Small Business Taxpayers: Issues of Deterrence, Tax Morale, Fairness and Work Practice. *International Small Business Journal*, 23(5).
- Alm, J., I. Sanchez and A. De Juan (1995). Economic and Non-economic Factors in Tax Compliance. *Kyklos*, 48, pp. 3-18.
- Asea, P. (1996). The Informal Sector: Baby or Bath Water?, Carnegie-Rochester Conference Series on Public Policy 45, North-Holland, pp. 163-171, <http://sdos.ejournal.ascc.net/cgi-bin/sciserv.pl?collection=journals>
- Bardach, E. and R. A. Kagan (1982). Going By the Book: The Problem of Regulatory Unreasonableness. Philadelphia, Temple University Press.
- Belev, B. (2002). The Informal Economy in the EU Accession Countries, World Bank and Center for the Study of Democracy, Sofia
- Bojicic-Dzelilovic, V. (LSE) (2004). Informal Sector in the Balkans, Functional Borders and Sustainable Security: Integrating the Balkans in the European Union, IBEU, WP3, Interim Meeting, Athens, 14-16 May 2004.
- Cagan, Ph. (1958). The Demand for Currency Relative to the Total Money Supply. *Journal of Political Economy*, 66/3.
- Chang, J. J. and C. C. Lai (2004). Collaborative Tax Evasion and Social Norms: Why Deterrence Does not Work. *Oxford Economic Papers*, 56(2).
- Cho Dong-Sung, Moon Hwy-Chang, National Competitiveness: Theories, Methodologies and Policy Implications, National Competitiveness Report, Seoul National University, The Institute for Industrial Policy Studies, <http://www.ips.or.kr/english/research/ncr/summary.htm>
- Clotefelter, Ch. (1983). Tax Evasions and Tax Rates: An Analysis of Individual Return. *Review of Economic Statistics*, 65/3, pp. 363-373.
- Council of the European Union (2003). *Resolution on Transforming Undeclared Work into Regular Employment*, Official Journal of the European Union, C260.
- Cullis, J. G. and A. Lewis (1997). Why do People Pay Taxes: From a Conventional Economic Model to a Model of Social Convention. *Journal of Economic Psychology*, 18(2/3).
- Dabla-Norris, E. and A. Feltenstein (2003). An Analysis of the Underground Economy and its Macroeconomic Consequences, IMF Working Paper, 23.
- Dahl, A. L. (2004). The Competitive Edge in Environmental Responsibility, pp. 103-110. In: M. E. Porter, K. Schwab, X. S.-i-M. and A. Lopez-Claros, The Global Competitiveness Report 2004 – 2005. World Economic Forum. Houndsills, UK and New York: Palgrave Macmillan.
- Dasgupta, S. (2003). Growth, Informality and Insecurity, Footloose Labour – A Symposium on Livelihood Struggles of the Informal Workforce, November 2003.
- De Paula, A., J. Scheinkman (2007). The Informal Sector, Working Paper 13486, National Bureau of Economic Research.
- Del Boca, D. and Fr. Forte (1982). Recent Empirical Surveys and Theoretical Interpretations of the Parallel Economy in Italy. In: Tanzi, V. (ed.) *The Underground Economy in the United States and Abroad*. Lexington, Mass.: Lexington Books, pp. 160-178.

- Dodd, N. and B. Hutter (2000). Geopolitics and the Regulation of Economic Life, *Law and Policy*, 22, pp. 1-24.
- Doing Business 2011, The World Bank.
- Eilat, Y., C. Zinnes (2002). The Shadow Economy in Transition Countries: Friend or Foe? A Policy Perspective, *World Development*, Vol. 30, No. 7, Elsevier Science.
- Eurofound (2008). Measures to Tackle Undeclared Work in the European Union, European Foundation for the Improvement of Living and Working Conditions.
- European Commission (1998). *Communication of the Commission on Undeclared Work*, COM (98) 219.
- European Commission (2007). *Communication of the Commission on Undeclared Work "Stepping Up the Fight Against Undeclared Work"*, COM (2007) 628.
- European Commission (2009). Autumn Economic Forecast 2009 – 2011: EU Economy on the Road to Gradual Recovery, Brussels: European Commission.
- European Employment Observatory (2004). *European Employment Observatory Review: Autumn 2004*, Brussels: European Commission.
- European Employment Observatory (2007). *European Employment Observatory Review: Spring 2007*, Brussels: European Commission.
- Eurostat's Tabular Approach to Exhaustiveness: Guidelines. (2005). Eurostat.
- Feige, E. (1982). A New Perspective on Macroeconomic Phenomena: The Theory and Measurement of the Unobserved Economy of the United States. Causes, Consequences and Implications. In: Walker M. (ed.), *International Burden of Government*, Vancouver, pp. 112-136.
- Feige, E. (1986). A Re-examination of the "Underground Economy" in the United States. *IMF Staff Papers*, 33/4, pp. 768-781.
- Feige, E., I. Urban (2007). Measuring Underground (Unobserved, Non-Observed, Unrecorded) Economies in Transition Countries: Can we Trust GDP?, MPRA, University of Munich.
- Feinstein (1999). Approaches for Estimating Noncompliance: Examples from Federal Taxation in the United States. *The Economic Journal*, 109, June, pp. 360-369.
- Feld, L. P. and B. S. Frey (2002). Trust Breeds Trust: How Taxpayers are Treated. *Economics of Governance*, 3, pp. 87-99.
- Goev, V. (2009). Estimating the Hidden Economy in Bulgaria, South-East Europe Review for Labour and Social Affairs, Vol. 12, 1/2009.
- Gramsick, H. and R. Bursik (1990). Conscience, Significant Others and Rational Choice: Extending the Deterrence Model. *Law and Society Review*, 24, pp. 837-61.
- Hasseldine, J. and Z. Li (1999). More Tax Evasion Research Required in New Millennium. *Crime, Law and Social Change*, 31(1), pp. 91-104.
- IFC, PWC (2009). Paying Taxes 2010: The Global Picture, International Finance Corporation, PriceWaterhouseCoopers.
- International Labour Organisation (1998). Employability in the Global Economy: How Training Matters. World Employment Report 1998-99, ILO, Geneva.
- International Labour Organisation (1984). The Employment Policy (Supplementary Provisions) Recommendation (No. 169).
- International Monetary Fund, Bulgaria – September 2009 Staff Visit, Concluding Statement, Sofia, September 21, 2009.
- Isachsen, A., J. Klovland, St. Steiner (1982). The Hidden Economy in Norway. In: Tanzi V. (ed.). *The Underground Economy in the United States and Abroad*. Lexington, Mass.: Lexington Books, pp. 209-231.

- Job, J. and D. Honaker (2003). Short-term Experience with Responsive Regulation in the Australian Tax Office. In: Braithwaite, V. (ed.), *Taxing Democracy: Understanding Tax Avoidance and Evasion*, Aldershot, Ashgate.
- Johnson, S., D. Kaufman and A. Schleifer (1997). The Inofficial Economy in Transition, Brooking Papers on Economic Activity, Fall, Washington D.C.
- Johnson, S., D. Kaufmann and P. Zoido-Lobaton (1998a). Corruption, Public Finances and the Unofficial Economy, Draft Paper, The ECLAC Conference In Santiago, January 26-28, 1998, MIT, The World Bank.
- Johnson, S., D. Kaufmann and P. Zoido-Lobaton (1998b). Regulatory Discretion and the Unofficial Economy. *The American Economic Review*, 88/2.
- Kagan, A. and T. Scholz (1984). The Criminology of the Corporation and Regulatory Enforcement Strategies. In: Hawkins, K. and J. M. Thomas (eds.). *Enforcing regulation*, Boston, Kluwer Nijhoff.
- Kaufmann, D. and A. Kaliberda (1996). Integrating the Unofficial Economy into the Dynamics of Post Socialist Economies: A Framework of Analysis and Evidence. *Policy Research Working Paper No 1691*. Washington, D.C.: The World Bank.
- Krakowski, M. (2005). Determinants of the Informal Economy: The Importance of Regional Factors, HWWA Discussion Paper 313, Hamburgisches Welt-Wirtschafts-Archiv (HWWA), Hamburg Institute of International Economics.
- Kuchta-Helbling, C. (2000). Background Paper-Barriers to Participation: The Informal Sector in Emerging Democracies, Center for International Private Enterprise (CIPE), Workshop "Barriers to Participation: The Informal Sector in Emerging Democracies", The World Movement for Democracy, Second Global Assembly: Confronting Challenges to Democracy in the 21st Century, São Paulo, Brazil, November 13, 2000.
- Kunin, M. (2001). Theoretical Model of Software Manufacturers' Tolerance to Piracy, Working Paper, CERGE, Prague.
- La Porta, R., A. Shleifer (2008). The Unofficial Economy and Economic Development, National Bureau of Economic Research, WP 14520.
- Lacko, M. (1996). The Hidden Economy in East-European Countries in International Comparison. Working Paper. Laxenburg: International Institute for Applied System Analysis (IIASA).
- Lall, S. Comparing National Competitive Performance: An Economic Analysis of World Economic Forum's Competitiveness Index, Working Paper N 61, Queen Elizabeth House (QEH), Oxford, January 2001.
- Lizzeri, C. (1979). Mezzogiorno in controluce. Enel:Naples.
- Loayza, N. V. (1996). The Economics of the Informal Sector: A Simple Model and Some Empirical Evidence from Latin America, Carnegie-Rochester Conference Series on Public Policy 45, North-Holland.
- Martin, R. J. (2003). World Competitiveness Reports, Management and Accounting Web, Last Revision 05 September 2003.
- Measures to Tackle Undeclared Work in the European Union, European Foundation for the Improvement of Living and Working Conditions, 2008.
- Milliron, V. and D. Toy (1988). Tax Compliance: An Investigation of Key Features. *The Journal of the American Tax Association*, 9(1).
- Mogensen, G., H. Kvist, E. Kormendi, S. Pedersen (1995). The Shadow Economy in Denmark 1994: Measurement and Results. Study No.3, Copenhagen: The Rockwell Foundation Research Unit.

- Murphy, K. (2005). Regulating More Effectively: The Relationship Between Procedural Justice, Legitimacy and Tax Noncompliance. *Journal of Law and Society*, 32(4), pp. 562-89.
- Murphy, K. (2008). Enforcing Tax Compliance: To Punish or Persuade? *Economic Analysis and Policy*, 38(1), pp. 113-35.
- Nelson, R., K. Nelson (2002). Technology, Institutions, and Innovation Systems, Research Policy N 31, pp. 265-272, Elsevier Science B.V.
- Organisation for Economic Cooperation and Development (2004). *OECD Employment Outlook*.
- OECD and EBRD (2003). Enterprise Policy Performance a Regional Assessment, South-East Europe Compact for Reform, OECD, EBRD.
- Papava, V., N. Khaduri (1997). On the Shadow Political Economy of Post-Communist Transformation. An Institutional Analysis, Problems of Economic Transition, vol. 40, N 6, October 1997.
- Paying Taxes 2010: The Global Picture, International Finance Corporation, Price-WaterhouseCoopers, 2009.
- Pippidi A., S. Ioniță, D. Măndruță (2000). In: The Shadows, Informal Economy and the Survival Strategies of the Unemployed in the Romanian Transition, SOCO Project Paper N 80, Romanian Center For Public Policy (CeRPP), Romanian Academic Society, Vienna, April 2000.
- Pozo, S. (ed.) (1996). Exploring the Underground Economy: Studies of Illegal and Unreported Activity. Kalamazoo, Michigan: WE Upjohn Institute for Employment Research.
- Renooy, P., S. Ivarsson, O. van der Wusten-Gritsai and R. Mejher (2004). Undeclared Work in an Enlarged Union: an Analysis of Shadow Work – an In-depth Study of Specific Items. Brussels: European Commission.
- Richardson, M. and A. Sawyer (2001). A Taxonomy of the Tax Compliance Literature: Further Findings, Problems and Prospects. *Australian Tax Forum*, 16(2).
- Russo, F. (2008a). Double Business Cycle: The Hidden Economy in the US, Boston University, 2008.
- Russo, F. (2008b). The Cost of the Legal System and the Hidden Economy, Boston University.
- Schneider, F. and D. Enste (2000). Shadow Economies around the World: Size, Causes and Consequences, Working Paper/IMF, Fiscal Affairs Department, Distribution by Richard Hemming, January 2000.
- Schneider, F., K. Chaudhuri, S. Chattopadhyay (2005). The Size and Development of Shadow Economy in India and Other Asian Countries – A First Attempt of a Public Choice Explanation, Final Draft, April 2005.
- Schneider, F. (2010). The Influence of the Economic Crisis on the Underground Economy in Germany and the other OECD-countries in 2010: A (further) Increase.
- Schneider, F. (2006). Shadow Economies and Corruption all over the World: What Do We Really Know, Institute for the Study of Labor (IZA), Bonn.
- Schneider, F. (2003). The Size and Development of the Shadow Economies and Shadow Economy Labor Force of 22 Transition and 21 OECD Countries: What Do We Really Know? In: Belev, B. (ed.) *The Informal Economy in the EU Accession Countries*, Sofia, Center for the Study of Democracy.
- Schneider, F. (1997). The Shadow Economies of Western Europe. *Journal of the Institute of Economic Affairs*, 17/3.

- Schneider, F. (1986). Estimating the Size of the Danish Shadow Economy Using the Currency Demand Approach: An Attempt. *The Scandinavian Journal of Economics*, 88/4.
- Shleifer, A. and R. W. Vishny, Politicians and Firms. *Quarterly Journal of Economics*, November 1994, pp. 995-1025; Tanzi, V., H. Davoodi (1997). Corruption, Public Investment and Growth, IMF Working Papers, Washington, DC.
- Slemrod, J. (1992). Why People Pay Taxes: Introduction. In: Slemrod, J. (ed.) *Why People Pay Taxes*, Ann Arbor, University of Michigan Press.
- Stanchev, K., ed. (2004). Functional Borders and Sustainable Security: Integrating the Balkans in the European Union, Study of Incentives, Characteristics and Strategies of Firms Operating in the Shadows, Institute for Market Economies.
- Tanzi, V. (1980). The Underground Economy in the United States: Estimates and Implications. *Banca Nazionale del Lavoro*, 135/4.
- The World Bank (2010) The Impact of the Global Economic Crisis on the Corporate Sector in Europe and Central Asia: Evidence from a Firm-Level Survey, Enterprise Surveys, Enterprise Note Series.
- Thomas, J. (1992). Informal Economic Activity. *LSE Handbook in Economics*, London: Harvester Wheatsheaf.
- Torgler, B. (2003). Tax Morale in Transition Countries. *Post-Communist Economies*, 15(3).
- Williams, C. (2001). Tackling the Participation of the Unemployed in Paid Informal Work: A Critical Evaluation of the Deterrence Approach. *Environment and Planning C*, 19(5).
- Williams, C. (2006). The Hidden Enterprise Culture: Entrepreneurship in the Underground Economy. Cheltenham, Edward Elgar.
- Williams, C. and J. Windebank (1995). Black Market Work in the European Community: Peripheral Work for Peripheral Localities. *International Journal of Urban and Regional Research*, 19/1.
- Williams, C. and P. Renooy (2009). Measures for Combating Undeclared Work in 27 European Union Member States and Norway. Dublin: European Foundation for the Improvement of Working and Living Conditions.
- Williams, C., E. Horlings and P. Renooy (2008). Tackling Undeclared Work in the European Union. Dublin: European Foundation for the Improvement of Working and Living Conditions.
- Witte, A. (1987). The Nature and Extend of Unreported Activity: A Survey Concentrating on a Recent US Research. In: Alessandrini, S. and B. Dallago (eds). *The Unofficial Economy: Consequences and Perspectives in Different Economic Systems*. Gower: Aldershot.
- World Economic Outlook, October 2009, International Monetary Fund.

Антикорупционните реформи в България: основни резултати и рискове, Център за изследване на демокрацията, 2007.

Годишник на Националната агенция за приходите 2007 – 2008.

Гоев, В., В. Бошнаков (2009). Скритата икономика в България: статистически оценки и сравнения за периода 2002 – 2007 г. УИ „Стопанство”, 2009.

Гоев, В. (2003). Оценка на размера на скритата икономика в България. – Във: *Неформалната икономика в страните – кандидатки за членство в ЕС*, Илиев, П. (ред.) и кол., Център за изследване на демокрацията, С.

- Гоев, В., В. Бошнаков (2003). Измерване на скритата икономика в България. – Във: *Неформалната икономика в страните – кандидатки за членство в ЕС*, Илиев, П. (ред.), Център за изследване на демокрацията, С.
- Енсте, Д. (2003). Икономиката в сянка и институционалните промени в страните – кандидат-членки на ЕС: „двуствълбовата” стратегия за посрещане на бъдещите предизвикателства. – Във: *Неформалната икономика в страните – кандидатки за членство в ЕС*, Илиев, П. (ред.), Център за изследване на демокрацията, С.
- За еднакви правила и почтена конкуренция: ефективни политики за противодействие на сивата икономика и корупцията в България, Policy Brief 15, Център за изследване на демокрацията, С., май 2008.
- Корупцията при данъчното облагане. Предизвикателства пред данъчната политика и администрация (2005), Център за изследване на демокрацията, С.
- Коцева, М. (2002). Една възможност за статистическо изучаване на неформалната заетост в България. *Статистически преглед*, № 3.
- Неновски, Н., (1998). Търсенето на пари в трансформиращите се икономики. АИ „Марин Дринов”, С.
- Неновски, Н., К. Христов (2000). Изследване на парите в обръщение след въвеждането на паричния съвет в България (транзакционно търсене, наstrupване, скрита икономика). БНБ, Дискусационни материали.
- Неформалната икономика в страните – кандидатки за членство в ЕС (2003). Център за изследване на демокрацията, С.
- О’Хара Киерон (2004). Доверието. Новата криза на обществото, Кръзор, С.
- Петров, Б. (2004). Оценка на икономиката в сянка чрез търсенето на налични пари в България. – Във: *Скритата икономика в България*, Илиев, П. (ред.) и кол., Център за изследване на демокрацията, С.
- Петров, Б., Н. Неновски (2001). Моделиране на паричния сектор в България, 1913 – 1945. БНБ, Дискусационни материали.
- Политики за противодействие на икономическата криза: динамика на скритата икономика 2009, Policy Brief No. 20, декември 2009, Център за изследване на демокрацията, С.
- Престъпление без наказание: противодействие на организираната престъпност и корупцията в България, Център за изследване на демокрацията, 2009 г. и Организираната престъпност в България: пазари и тенденции, 2007.
- Скритата икономика в България (2004). Център за изследване на демокрацията, С.
- Социалното осигуряване в България през 2008 г. (2009). НСИ, С.
- Старк, Д., Л. Бrust (2004). Постсоциалистически траектории. Трансформирането на политиката и собствеността в Източна и Централна Европа, ИК АМАТ-АХ, С.
- Тенева, О. (2003). Сенчестата икономика – икономическа база на организирана престъпност, корупция и тероризъм, Неформалната икономика в страните – кандидатки за членство в Европейския съюз, Център за изследване на демокрацията, С.
- Яльмов, Т. (2003а). Бизнес коалиции, корпоративно управление и антикорупция. – Във: Антикорупция, Коалиция 2000 и Център за изследване на демокрацията, С.

CSD АНАЛИЗИ/REPORTS

1. България и структурните фондове на Европейския съюз, С., 1999.
ISBN 954-477-050-X
2. Структурните фондове на Европейския съюз: кратко ръководство, С., 1999.
ISBN 954-477-036-4
3. Социални проблеми на присъединяването на България към Европейския съюз, С., 1999.
ISBN 954-477-052-6
4. Подготовка за преговори за членство на България в Европейския съюз, С., 1999.
ISBN 954-477-056-9
5. Присъединяването на България към Европейския съюз: ролята на политическите партии, С., 1999.
ISBN 954-477-054-2
6. Българският капиталов пазар в контекста на присъединяването към Европейския съюз, С., 1999.
ISBN 954-477-058-5
7. Корупция и контрабанда: мониторинг и превенция, С., 2000.
ISBN 954-477-077-1
8. Корпоративно управление и контрол в България, С., 2000.
ISBN 954-477-083-6
9. Корупция и контрабанда: мониторинг и превенция. Второ преработено и допълнено издание, С., 2000.
ISBN 954-477-086-0
10. Контрабандните канали в Югоизточна Европа, С., 2002.
ISBN 954-477-098-4
11. Корупция, контрабанда и институционална реформа, С., 2002.
ISBN 954-477-100-X
12. Пазарът на наркотици в България, С., 2003.
ISBN 954-477-111-5
13. Партньори в престъпността: рисковете от симбиозата между сектора за сигурност и организираната престъпност в Югоизточна Европа, С., 2004.
ISBN 954-477-114-X

14. Българският износ на оръжие: оценка на контролния механизъм върху експорта на малки оръжия и леко въоръжение, С., 2004.
ISBN 954-477-116-6
15. Транспорт, контрабанда и организирана престъпност, С., 2004.
ISBN 954-477-118-2
16. Корупцията при данъчното облагане. Предизвикателства пред данъчната политика и администрация, С., 2005.
ISBN 954-477-131-X
17. Полицейски проверки и използване на етнически профили в България, С., 2006.
ISBN 13 978-954-477-141-6
ISBN 10 954-477-141-7
18. Корупцията при обществените поръчки. Рискове и противодействие, С., 2007.
ISBN 987-954-477-148-5
19. Корупцията в здравеопазването в България, С., 2007.
ISBN 978-954-477-153-9
20. Организираната престъпност в България: пазари и тенденции, С., 2007.
ISBN 978-954-477-151-5
21. Гражданското общество в България: тенденции и рискове, С., 2010.
ISBN 978-954-477-165-2
22. Енергетика и добро управление: тенденции и политики, С., 2011.
ISBN 978-954-477-166-9
23. Пенитенциарната политика и система в Република България, С., 2011.
ISBN 978-954-477-165-2
24. Управлението на зелената енергетика в България: на кръстопът, С., 2011.
ISBN 978-954-477-175-1
- 25. Динамика на скритата икономика в България по време на криза, С., 2011.**
ISBN 978-954-477-182-9