



ANALYSIS OF THE EFFECTIVENESS OF COMBATING ECONOMIC CRIMES IN THE FEDERAL DISTRICTS OF THE RUSSIAN FEDERATION

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Abstract

By far the most common type of crime is economic. Despite the measures taken by the state, economic crime remains one of the serious threats to Russia's economic security, causing billions of dollars in damage every year. The dynamics of the economic crime environment in the Russian Federation is considered. The main factors for the domestic economy in the field of economic crime are identified and measures to minimize crimes in the field of economics are proposed. As a result of the research, conclusions were made that determine the current position of the importance of crime in the economy of the Russian Federation and assess its impact on ensuring the importance of financial security of the country

Keywords: economic crime, economic security, federal districts, security.

Introduction

Security has always been one of the basic universal values of humanity. Security is beginning to play a special role in modern society. It is traditionally practiced in classical science, as well as in legislation as a state of protection of the individual, society and the state from internal and external threats. Ensuring Russia's national security and, as one of its most important components, economic security, has today become one of the most acute problems that are in the focus of attention of leading specialists of various profiles. The national security of a country is a complex of various factors, areas of work that are being developed in order to ensure the favorable realization of life in the country, the elimination of threats to the state and the people who live in it.

The Russian Federation faces many problems today. One of them is the problem of economic crime, which has become acute in recent years. Despite the wide range of methods and tools used to combat economic crime, our country, like other States, has not yet managed to get closer to solving it. However, the fight against economic crime





does not stop, therefore, an assessment of the dynamics of economic crime is of particular interest, as a kind of final indicator of the effectiveness of measures taken in the Russian Federation.

Ensuring economic security is one of the important functions of any state, it is a guarantee of the independence of the state, a condition for stability and effective functioning of society. In the Russian Federation according to the Decree of the President of the Russian Federation dated 05/13/2017 No. 208 approved the "Strategy of Economic Security of the Russian Federation for the period up to 2030", according to which "ensuring counteraction to challenges and threats to economic security, preventing crisis phenomena in the resource and raw materials, industrial, scientific, technical and financial spheres, as well as preventing a decrease in the quality of life of the population" is the basis for the formation and implementation of state policy in the field of ensuring the financial security of the state as a whole. However, there is still a situation in our country where, along with external threats, there are serious internal threats to financial security, one of which is the highest level of financial crime.

Methods

Currently, economic crime continues to spread and is gradually becoming global in nature. It is obvious that it takes place in all states, and a large, law-abiding part of society is interested in reducing its level. According to research by PWC (PricewaterhouseCoopers), the most frequently detected economic crimes in Russia are misappropriation of assets, bribery and procurement fraud. That is, these are crimes carried out by employees of companies, or rather by senior employees of companies. In general, analyzing the data, it can be noted that Russia, compared with the rest of the world, is the leader in the field of economic crimes over the previous year. Let's take a closer look at the corporate frauds that are most common in the Russian Federation. This is misappropriation of assets, bribery and procurement fraud, i.e. using one's profession for personal enrichment through deliberate misuse or misuse of the resources or assets of the employer's organization, or, in other words, an official offense. Having a negative impact on the economic situation of business entities in general, economic offenses have specific consequences.

The consequences for the state are as follows: destabilization of the economy, a decline in production and a decrease in employment. For business entities: reduced efficiency (profitability), increased risks, changes in demand for products, works, services that are a source of income for the enterprise, as well as poor management of the production process.





According to the classification of the Association of Certified Fraud Experts (ACFE) Corporate fraud is divided into 3 categories:

1. Corruption. 2. Misappropriation of assets. 3. Falsification of financial statements. Falsification of financial statements is not the main type of crime in the Russian Federation. Bribery and procurement fraud fall into the category of "corruption", which also includes prohibited gifts and economic extortion. This is, in fact, any transaction or any scheme in which an official uses his influence in the company to obtain unauthorized benefits contrary to the duty of this persons in front of their employer. Misappropriation of assets — any scheme involving theft or misuse the assets of the organization. Moreover, the misuse of assets is a much more latent and difficult to punish act than appropriation. Thus, the crimes that are most common in the subjects of the domestic economy are difficult to identify (which, by and large, is inherent in all economic crimes) and often do not fall under the Criminal Code. Despite the marked decrease in the registration of economic crime, it remains one of the serious threats to Russia's economic security. So, for 10 years, the number of registered crimes decreased by only 170955 units.

In general, the array of economic crimes remained at the level of 2019. (+0.5%, 105.5 thousand). In the structure of crime, their share (5.2%) has been stable for the last 3 years. Among the regions, the trends in the detection of these crimes are multidirectional. Every fourth economic crime was committed on a large and especially large scale (-2.1%, 29.8 thousand). However, the amount of material damage caused by economic crimes, on the contrary, has a positive trend. Thus, during the period under review, it increased by 352.1 billion rubles (from 176.4 to 512.8 billion rubles). According to the Ministry of Internal Affairs of the Russian Federation, the largest number of economic crimes are committed in the Central (mainly in Moscow), Volga (Bashkiria, Tatarstan and Nizhny Novgorod region), Southern (Krasnodar Territory) and Siberian (Novosibirsk and Irkutsk regions, Krasnoyarsk Territory) federal districts, and the smallest — in the Far East (Primorye).

Half of the crimes committed (more than 8 thousand) amounted to fraud (Article 159 of the Criminal Code of the Russian Federation), or 3.7%, among all crimes identified under this article. At the same time, only 427 frauds were associated with deliberate non-fulfillment of contractual obligations in the field of entrepreneurial activity. They are followed by tax crimes (more than 2 thousand), embezzlement (Article 160 of the Criminal Code of the Russian Federation) — 691, illegal use of trademarks (Article 180 of the Criminal Code of the Russian Federation) — 277, violation of currency legislation (Article 193,193.1 of the Criminal Code of the Russian Federation) — 259,





abuse of authority (Article 201 of the Criminal Code of the Russian Federation) – 156, illegal creation of a legal entity (Article 173.1 of the Criminal Code of the Russian Federation) – 153, production, purchase or sale of goods without labeling (Article 171.1 of the Criminal Code of the Russian Federation) – 152 and legalization of criminal proceeds (Article 174.1 of the Criminal Code of the Russian Federation) – 151 or almost every fifth of the crimes under this article. In addition, the share of entrepreneurs accounted for 201, fraud in receiving payments (Article 159.2 of the Criminal Code), 32 facts – in the field of lending (Article 159.1 of the Criminal Code), 24 – in the field of insurance (Article 159.5 of the Criminal Code). Many experts are convinced that this year, among economic crimes, the "Withdrawal of assets" due to the COVID-19 pandemic will be in the first place.

Implementation of state policy and improvement of legal regulation in the field of economic security;

Improvement of methods of detection, disclosure and prevention of criminal acts, as well as strengthening the role of internal audit.

Many of the economic crimes are committed with the help of IT tools: in 2020 The number of such atrocities exceeded 300 thousand. Investigations must necessarily include cyber criminalism and specialized expertise, since any financial offense has a digital footprint left by attackers on their devices, in e-mail correspondence and in messengers.

Fraudsters, according to experts, use a new financial instrument to "cover their tracks." According to experts, bitcoin remains the most sought-after digital asset among scammers in 2020. Group-IB has launched a financial crime investigation department. It involves experts to solve problems in forensics (computer forensics) for the investigation, analysis and legal consolidation of digital evidence, including for court proceedings. To determine the trend in the number of economic crimes on the territory of the Russian Federation for the next 5 years, we will use linear trend equations.

Results

The study of data reflecting the level of economic crime in the subjects of the Volga Federal District for 2019 demonstrates the unfavorable situation that was typical for the economy as a whole. As noted earlier, in 2019 there was a surge in fraud both in Russia and in the world due to the more intensive use of Internet resources, including communication through social networks, online payments and, in particular, due to the imposed self-isolation regime. The bodies of the Ministry of Internal Affairs faced an unprecedented number of offenses in the field of information computer





technology, different in nature from those crimes that had to be dealt with in previous years. This situation is typical not only for the subjects of the Volga Federal District, but also for the Russian Federation as a whole. Thus, according to the Ministry of Internal Affairs, crimes committed using information and telecommunication technologies were 73.4% more than in 2019. In 2020, the number of economic crimes committed only increased. All subjects of the Volga Federal District with varying degrees of efficiency and effectiveness were able to adjust to the changed conditions. However, throughout 2021 and 2022, the region remained the leader in terms of corruption, with some regions even topping the list of the most corrupt. This is a wake-up call and requires additional measures to combat this problem. Of the fourteen subjects of the Volga Federal District in 2021 and 2022, 3 of the most problematic regions can be noted, which differ in the level of economic crimes. These are the Udmurt Republic, the Republic of Mordovia and the Samara region. Of the three listed subjects, the situation in the Udmurt Republic is the most favorable due to the lower number of registered economic crimes, as well as a higher level of detection. Also, these three regions are characterized by the presence of crimes related to the illegal disbursement of budget funds for national and federal projects. The security of the region directly depends on a carefully planned and competently implemented crime prevention policy, both in individual cases and in aggregate. It is important to note that the level of economic crimes is influenced by a wide variety of quantitative and qualitative factors. All these components are deeply interconnected with each other and form a complex system of cause-and-effect relationships. Using the cluster method to assess the level of economic crime and regional security, it is possible to determine the main indicators that affect the security of regional systems. However, in a more detailed study of economic offenses, it is necessary to apply an integrated approach to studying the causes of their occurrence. This will allow us to form a comprehensive and holistic understanding of the events taking place and will make it possible to predict changes in the field of countering economic crimes.

The main factors influencing the magnitude of economic crimes.

1. untimely government response to the change in the nature of economic crime, which occurs due to the lack of a state system of criminological monitoring of the economy;
2. the strong stratification of the citizens of the state in terms of income and low living standards of most of the citizens of the state;
3. the existence of extensive discrete powers in the hands of some officials;
4. the lack of control over officials generates permissiveness;
5. misuse of budget funds at the federal, regional and local levels;





6. the asymmetry of the cultural development of the public, non-adherence to traditions, lack of moral qualities and many other factors.

Today, the state must take care of the prevention of economic crime. Crime prevention is a multi-level system of State and public measures aimed at identifying, mitigating and eliminating the causes and conditions of crime.

Conclusions

Summing up, we can say that the most common crimes in the subjects of the domestic economy are official crimes, difficult to prove, and often do not fall under the Criminal Code. That's why While the legislation will make changes that bring the criminal code in line with the requirements of modern financial realities, business entities need to provide such an internal control system that, using a risk assessment method, would help reduce negative results, both financial and non-financial. With the development of innovative technologies in the Russian Federation, and in the world as a whole, new types of crimes in the field of economic space are emerging. In order for government agencies to identify new types of such crimes in a timely manner, it is necessary to tighten legislation on cybercrime and crimes in the digital economy.

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