

витрат та підвищення конкурентоспроможності підприємства. Для досягнення поставлених завдань антикризового маркетингу підприємств залізничного машинобудування запропоновано використовувати такі методи, як: диверсифікація продукції та ринків збуту; гнучке ціноутворення; моніторинг ринку і конкурентів з використанням бенчмаркінгу; активне використання цифрового маркетингу; впровадження CRM (управління відносинами з клієнтами).

Ключові слова: антикризовий маркетинг, промисловий маркетинг, B2B та B2G маркетинг, підприємства залізничного машинобудування, криза, бенчмаркінг.

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HOW THE FIGHT AGAINST ECONOMIC CRIME IN UKRAINE HAS CHANGED SINCE THE START OF THE FULL-SCALE INVASION

Abstract. Russia's military aggression against Ukraine has caused large-scale destruction of productive capital and infrastructure, and has resulted in human casualties and social losses. The war has resulted in job and income losses, reduced purchasing power and economic crime. Preserving the territorial integrity of Ukraine is the most important task of the Ukrainian people. The challenges that came with the war are a serious problem for the stability and security of society, a threat to the sustainability of legal institutions, democratic values and the rule of law. Corruption, organized and economic crime are the most complex issues in Ukraine that affect the stability of the state and pose threats to national security.

The fight against crime is aimed at applying comprehensive measures to prevent, stop and expose criminal organizations. Under martial law, the issue of preventing all types of crime is one of the most important. Organized crime poses a threat to the security of the state and is used to destabilize the situation in Ukraine. A large number of goods are smuggled, which negatively affects the economic security of the state. In order to avoid such illegal supplies of goods in retail and wholesale trade, it is necessary to create all the necessary conditions, measures, responsibility, control and increased liability for economic crimes at the legislative level to ensure economic stability and prevent criminal activity.

The threatening scale and dangerous manifestations of economic crime are taking on various schemes and organized forms, the fight against which is an important task for our country

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to create an economically developed country in the post-war period and for successful integration into the European Union. Ukraine has already done some of the work to implement the European Commission's recommendations for granting Ukraine the status of an EU candidate country. One of the areas of implementation of the EU-Ukraine Association Agreement by sector is financial cooperation and the fight against fraud. It is in this area that the implementation progress is the worst.

Keywords: *economic crime, prevention of crime, economic security, crime rate, criminal offenses.*

Introduction. Russia's full-scale invasion of Ukraine in 2022 brought many tragic events to the Ukrainian people. The lives of Ukrainians have changed completely. Hundreds of thousands of young men and women went to defend the borders of our country, some stayed and reproduce its economy inside the country, while others left the country to save the lives of their children for the post-war reproduction of all sectors of the domestic economy and business enterprises.

Today, city streets are not as crowded as they used to be, shops and institutions are operating in a state of emergency, with limited electricity and heat, disruptions in transportation, spikes in commodity prices, currency imbalances, and more. It is important to reduce tax and administrative pressure, state support for small and medium-sized businesses and economic enterprises. This creates threats, risks and grounds for criminal activity in the country, shadowing of the Ukrainian economy and weakness of its institutions.

According to official data, the shadow sector of Ukraine's economy was at 20 % in 2022, and in 2023 it was already over 35 %. One of the important components of ensuring the economic security of the state is the state policy of preventing and combating economic crime, which has a significant impact on all components of economic security. The state policy on preventing and combating economic crime is complex and is based on social, economic, political, law enforcement and regulatory functions. Crime in Ukraine has decreased by 15 % during the full-scale invasion of russia, but fraud and drug trafficking remain significantly high. To create effective measures to prevent and combat economic crime, the state has an important role to play. It should form a close link between such mechanisms as information, legal, social, political and economic, which have a significant impact on national security.

Analysis of recent research and publications. Actual problems of combating economic crime and corruption, in particular in the conditions of the russian invasion, were studied by such scientists as: A. Hetman, B. Golovkin, O. Tavalzhanskyi, O. Balynska and other scientists. Nevertheless, as the incursion continues, new cases and patterns of economic crimes emerge that require further investigation.

The purpose of the article is to study the changes in the fight against economic crime in Ukraine, which occurred since the start of the full-scale russian invasion.

Formulation of the main material. Sales of illegal tobacco products through kiosks in 2022 increased significantly compared to 2021. The share of illegal products sold alongside legal products in many kiosks and stores is 63 %.

In the State Budget of Ukraine in 2023, tax losses from the sale of illegal tobacco products amount to about UAH 22 billion. Comparing the number of convictions for economic crimes to 2017, the number of convictions for economic crimes has more than halved from 662 to 256 (2.59 times).

The regions where the largest distribution of illegal products was found include: Dnipropetrovska (14 %), Kharkiv (9 %), Odesa (9 %), Lviv (9 %), Kirovograd (8 %), Chernivtsi (7 %), Khmelnytskyi (6 %), and Poltava (6 %) regions (Fig. 1).

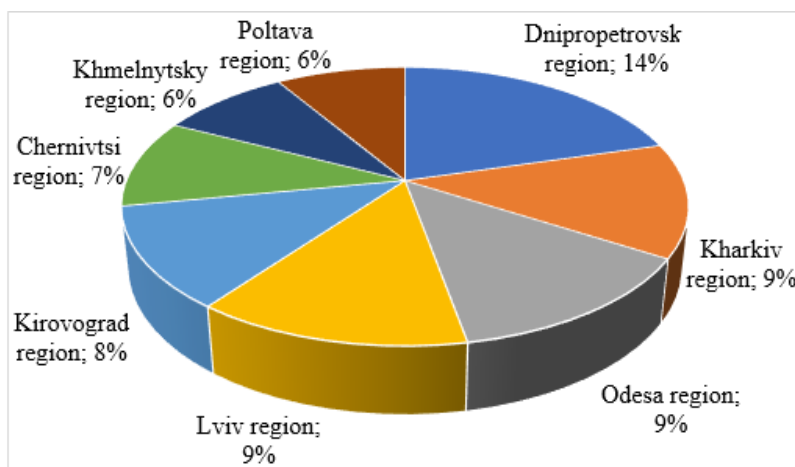


Fig. 1 – Regions of Ukraine with the largest distribution of illegal products

Source: built by authors based on (www.slovoidilo.ua/2023/08/21/infografika/)

As the crime rate in Ukraine decreased in 2018-2023, registered criminal offenses decreased from 487.1 to 302.6 and proceedings sent to court decreased from 177.7 to 90.5 (Fig. 2).

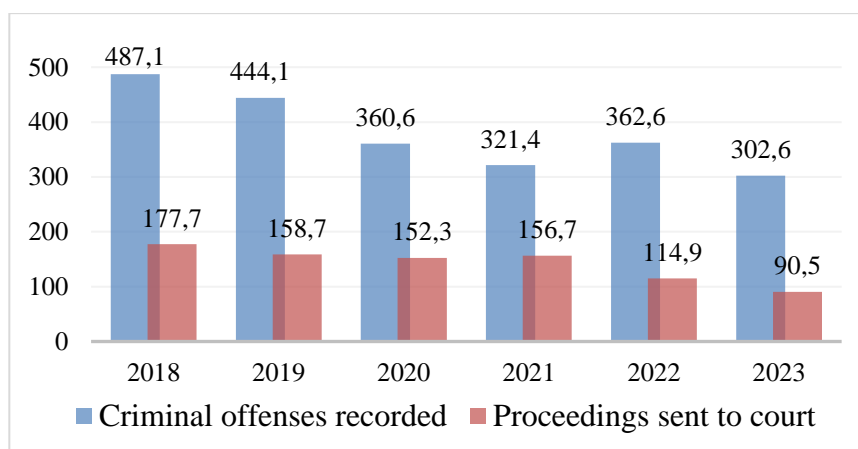


Fig. 2 – Criminal offenses registered and proceedings sent to court

Source: built by authors based on (www.slovoidilo.ua/2023/08/21/infografika/)

In 2018, 487.1 thousand proceedings were registered in Ukraine, and 191.9 thousand cases were served with notices of suspicion. Pre-trial investigation was terminated in 4.5 thousand cases (Fig. 3). At the same time, 177.7 thousand were sent to court. 8.6 thousand people were arrested (www.slovoidilo.ua/2023/08/21/infografika/). In 2019, law enforcement officers registered 444.1 thousand proceedings, and suspects were served with suspicions in 171.7 thousand cases. 158.7 thousand cases were sent to court, and pre-trial investigations were terminated in 2.9 thousand cases. In 2020, 360.6 thousand cases were registered. Suspicions were announced in 167.1 thousand cases.

152.3 thousand proceedings were sent to court. And in 2.7 thousand, the investigation was terminated.

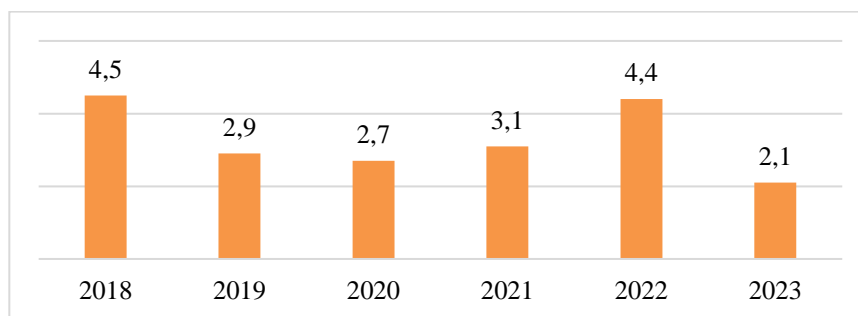


Fig. 3. – Pre-trial investigation suspended

Source: built by authors based on (www.slovoidilo.ua/2023/08/21/infografika/)

In 2021, the number of criminal proceedings decreased to 321.4 thousand. 172.5 thousand cases were served with notices of suspicion. 156.7 thousand proceedings were sent to court, and 413.6 thousand cases were closed. 6.6 thousand people were arrested: 0:25. In 2022, during the first year of the full-scale war with Russia, law enforcement agencies registered 362.6 thousand cases. In 132.4 thousand cases, suspicions were announced, and 114.9 thousand cases went to court. At the same time, 244.2 thousand proceedings were closed. 7.4 thousand criminals were arrested.

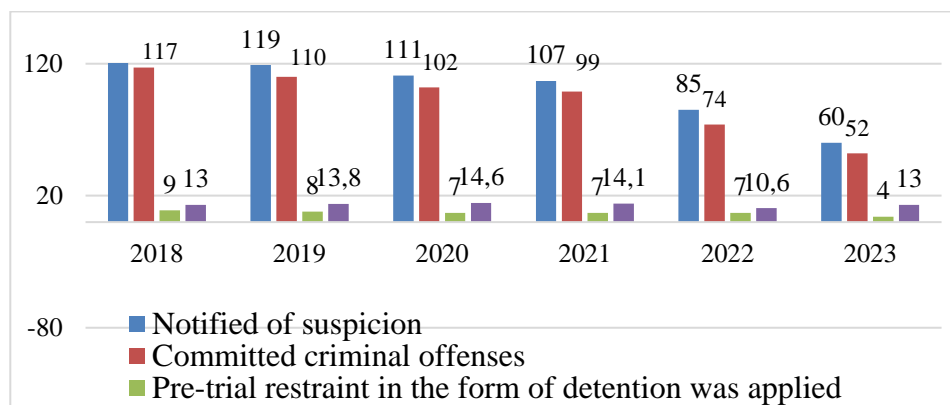


Fig. 4. – Identification of perpetrators of criminal offenses

Source: built by authors based on (www.slovoidilo.ua/2023/08/21/infografika/)

In the first half of 2023 (from January to July), 302.6 thousand criminal cases were registered in Ukraine, and 110.6 thousand were notified of suspicion. 90.5 thousand proceedings were sent to court, and 117.1 thousand were closed. This year, 4.3 thousand criminals have been sent to prison (www.slovoidilo.ua/2023/08/21/infografika/). From 2018 to 2021 and in 2023, out of all criminal offenses committed, only one in 13 or 14 people was detained, and in 2022, only 10 people were detained (Fig. 4).

The number of convictions for economic crimes has more than halved over the past six years, and the share of the shadow economy in Ukraine has increased from 2.3 % to 17.8 % (Fig. 5).

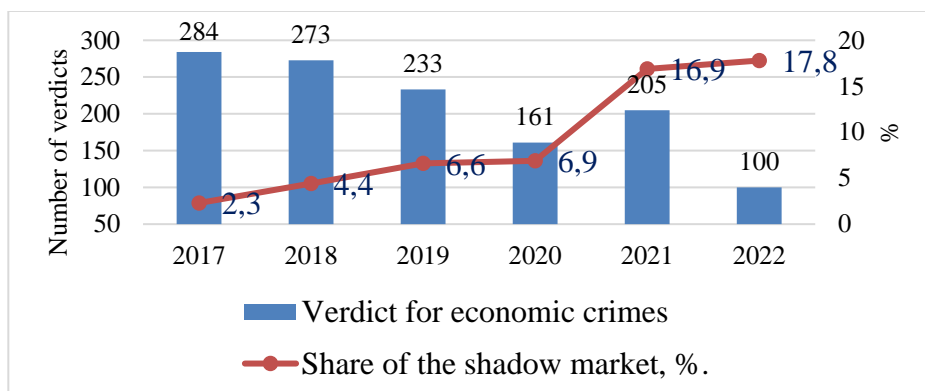


Fig. 5. – Economic crimes in 2017-2022.

Source: built by authors based on (www.slovoidilo.ua/2023/08/21/infografika/)

The most widespread economic crime schemes include: illegal manufacture and sale of excisable goods, forgery of documents for registration of a company or individual entrepreneur, tax evasion, fraud with financial resources, counterfeiting of money and securities, illegal transfers, illegal gambling, drug trafficking, etc.

Looking at the level of fraud for the first half of 2023, it should be noted that it has become even higher than in previous years. In January-August 2023, law enforcement officers opened more criminal investigations into fraud than in the previous 2 years, amounting to almost 60 thousand.

Every second Ukrainian was cheated by fraudulent schemes when buying or selling goods on the Internet (52.74 %), through fraudulent links – 18.6 %, through hacking of social networks by fraudsters – 12.0 %, by phone – 10.16 % of Ukrainians were cheated out of information, and 6.5 % of other schemes were used. Western partners support Ukrainians in the military, economic, social, and humanitarian spheres in 2022 and 2023. Financial support for Ukraine from European countries and IFIs is necessary to pay off external debt and public debt.

Ukraine has sustained its debt burden, reduced its external debt and the NBU's debt dependence on the IMF. In September 2023, Ukraine's international reserves amounted to USD 39.7 billion (<https://bank.gov.ua/ua/news/>). According to the State Treasury Service, in January-September 2023, the general fund of the state budget received UAH 1,274.9 billion, including UAH 144.1 billion in September, which indicates that taxes are paid in good faith and support Ukraine's defense capability and resilience.

Starting from October 01, 2023, the sale of alcohol and cigarettes in duty-free shops has been restricted. On October 1, 2023, the Law of Ukraine "On Amendments to the Customs Code of Ukraine and Other Laws of Ukraine on Combating Illegal Trafficking in Tobacco Products" No. 3326-IX, dated August 10, 2023 came into force. As of June 2023, the volume of illegal tobacco products in Ukraine amounted to 19.5 % (Fig. 6), and its largest component is cigarettes labeled "Duty Free" (<https://chamber.ua/ua/news/>).

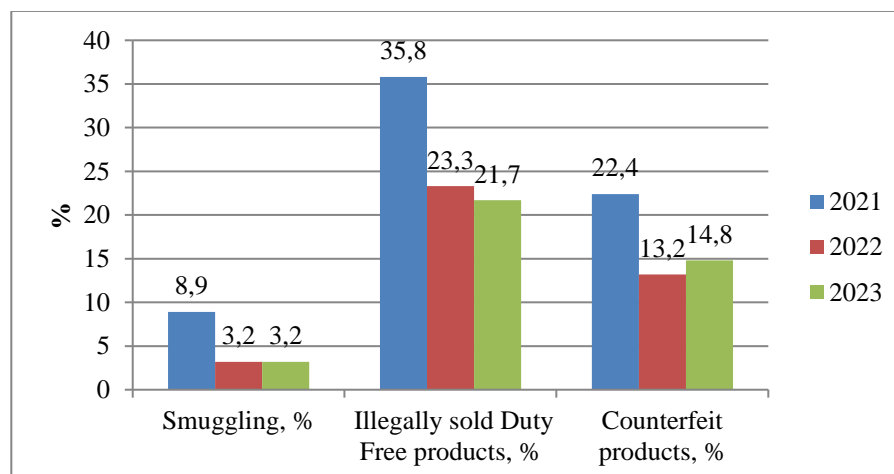


Fig. 6. – Dynamics of the average annual volume of the illegal cigarette market in Ukraine in 2021-2023, %

Source: built by authors based on (<https://chamber.ua/ua/news/>)

Ukraine has already adopted legislative changes to prohibit the sale by duty-free shops and production for such purposes of tobacco products used in electronic cigarettes, the sale by duty-free shops of tobacco products to one person in one day not exceeding 50 cigarettes and the sale by duty-free shops of alcoholic beverages to one person in one day in excess of 2 liters of alcoholic beverages with an alcohol content not exceeding 22 %.

Thus, such changes will help to dismantle tax and excise duty evasion schemes under the guise of tobacco sales by duty-free shops. The Ministry of Finance of Ukraine is actively cooperating with international partners to attract the necessary funding for 2024 (<http://surl.li/mnwhk>),

The need for external financing for 2024 is about USD 43 billion. Ukraine needs about USD 43 billion for social protection and humanitarian support. Ukraine expects to receive funds from key partners: The EU (45 %), the US (30 %), the IMF (13 %), and others (12 %) within the framework of the interagency Donor Coordination Platform of Ukraine; within the framework of the IMF Extended Fund Facility program for 2023-2026 (totaling USD 15.6 billion) and the launch of the EU's Ukraine Facility initiative worth EUR 50 billion for the next four years. These programs provide for Ukraine's implementation of structural and sectoral reforms agreed by the parties.

Ukraine's priority is to attract financing from IFIs to implement investment projects, which will help stabilize economic activity in the long run. Partner financial assistance in the fight against the aggressor, as well as the socio-economic strengthening of Ukraine, has shown that our country has the potential to improve the economic situation in the country and that after the victory, its recovery will be successful.

Conclusions. The frozen assets of the Russian Federation will become the foundation for financing the recovery and reconstruction of Ukraine after the war. Ukraine is confident that our partners will find and help implement mechanisms to use the seized assets of the Russian Federation for the benefit of Ukraine. One of the conditions for Ukraine's accession to the EU is the fight

against fraud (Rybalchenko & Kosychenko, 2023). It is in this sphere of activity that there is the least progress (24 %).

European integration makes it possible to create stable processes in the construction of economic relations between Ukraine and the EU on the model of leading European states. The EU is one of the world's largest economic markets, which has its advantages in international relations, which is the basis of foreign policy. Thus, in order to guarantee the economic security of the state, an effective state policy of preventing and combating economic crime should be built, which will be based on a set of state policy mechanisms such as:

- overcoming corruption in the country;
- counteraction to money laundering;
- reducing the level of criminalization of the economy;
- ensuring information security;
- reduction of the shadow economy;
- reduction of fraud in public procurement;
- use of information and communication technologies to effectively respond to threats that cause economic crimes;
- creation of a high level of cyber defense.

Conflict of Interest and other Ethics Statements

The authors declare no conflict of interest.

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Людмила РИБАЛЬЧЕНКО, Сергій ОХРИМЕНКО
**ЯК ЗМІНИЛАСЯ БОРОТЬБА З ЕКОНОМІЧНОЮ ЗЛОЧИННІСТЮ
В УКРАЇНІ ПІСЛЯ ПОЧАТКУ ПОВНОМАСШТАБНОГО
ВТОРГНЕННЯ**

Анотація. Військова агресія росії проти України спричинила масштабне руйнування виробничого капіталу та інфраструктури, призвела до людських і соціальних втрат. Війна призвела до втрати робочих місць і доходів, зниження купівельної спроможності та економічної злочинності. Збереження територіальної цілісності України є найважливішим завданням українського народу. Виклики, пов'язані з війною, є серйозною проблемою для стабільності та безпеки суспільства, загрозою для сталості правових інститутів, демократичних цінностей і верховенства права. Корупція, організована та економічна злочинність є найскладнішими проблемами в Україні, які впливають на стабільність держави та створюють загрози національній безпеці.

Боротьба зі злочинністю спрямована на застосування комплексних заходів щодо попередження, припинення та викриття злочинних організацій. В умовах воєнного стану питання запобігання всім видам злочинності є одним із найважливіших. Організована злочинність становить загрозу безпеці держави та використовується для дестабілізації ситуації в Україні. Велика кількість товарів переміщується контрабандою, що негативно впливає на економічну безпеку держави. Для уникнення подібних незаконних поставок товарів у роздрібну та оптову торгівлю необхідно на законодавчому рівні створити всі необхідні умови, заходи, відповідальність, контроль та посилити відповідальність за економічні злочини для забезпечення економічної стабільності та недопущення злочинної діяльності. Загрозливих масштабів і небезпечних проявів економічної злочинності набувають різноманітних схем та організованих форм, боротьба з якою є важливим завданням нашої держави для створення економічно розвиненої країни у післявоєнний період та успішної інтеграції до Європейського Союзу.

Україна вже виконала певну роботу щодо виконання рекомендацій Єврокомісії щодо надання Україні статусу кандидата на вступ до ЄС. Одним із галузевих напрямів виконання Угоди про асоціацію Україна-ЄС є фінансова співпраця та боротьба з шахрайством. Саме в цій сфері прогрес у реалізації найгірший.

Ключові слова: економічна злочинність, запобігання злочинності, економічна безпека, рівень злочинності, кримінальні правопорушення.

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