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THE CURRENT STATE OF INFORMATION AND ECONOMIC CRIMES IN UKRAINE

Abstract. Considered the quality of the investigation of information and economic crimes in Ukraine, carried out the analysis of the current state of cybersecurity and economic crimes, which have a negative impact on the modern state of the country. The concepts of "economic security", "economic crime" and "cybercrime", which is closely related to each other criminal acts: cybercrime and cybercrime" are defined. A comparative analysis of economic crimes for the third quarter is provided 2020, the dynamics of GDP of Ukraine, the rating of the economic state of security of the country.

The level of information and economic crimes remains high, which is characterized by various consequences for the state, companies, citizens than ever before. Every year in Ukraine, the number of victims of cybercrime increases, especially during the Covid-19 pandemic, which made adjustments to the activities of organizations at the local and state levels

The purpose of the article is to analyze the current state of cybersecurity and economic crimes that negatively affect the current state of the country, to highlight the main problems of the national cyber defense system.

The economic status of the country is the main criterion for assessing a developed society, since the economy ensures a decent standard of living, the existence of the country and its progress.

In order to ensure the fundamental development of the state's economy, it is necessary to create an appropriate production base, because the decline in production and its low efficiency are an important reason for the dependence of the Ukrainian economy on foreign markets, that is, its low level of economic security. It is also necessary to pay attention to criminal cases related to cybercrime, which operate in accordance with outdated methods that do not facilitate the collection of evidence or the completion of a decision on the case.

Keywords: cybercrime; economic crimes; dynamics of cybercrime; economic security of the state; GDP of Ukraine.

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INTRODUCTION

In studying the problem of information technology, which is composed of cybercrime and economic maliciousness in the world, the indicators are growing rapidly. Organized crime immediately updates information systems, programs in order to cover their activities, which cause significant losses to both individuals and the state.

The security system must work in the interests of the public both for the service providers and for the users of the services. Since the state acts as the guarantor of the rights and freedoms

of citizens, it must be responsible for providing access to a stable and secure digital space that can be enjoyed by all citizens, because ensuring the appropriate level of security is an essential condition for the development of the information society.

Changes in those or other factors that arise from external and internal factors in the development of national economy make the study of the problem of security of economic and information security of the state urgent.

Analysis of recent studies and publications. The results of the study of specialized literature indicate that at this time there are quite a large number of works, including: O.V. Skoruk, O.O. Knizhenko, S.Y. Kravchuk, M.O. Kravtsova. [2-7].

Formulation of research objectives. The aim of the article is to analyze the current state of cybersecurity and economic crimes that negatively affect the current state of the country, highlight the main problems of the national cyber defense system.

RESULTS OF THE RESEARCH

The level of economic condition of the country is the main criterion for assessing a developed society, as the economy provides a decent standard of living, the existence of the country and its progress. The basis of economic security of the state is the economy itself, which in turn depends on many factors.

Economic security is a set of effective measures of official state bodies that ensure resilience to external and internal threats, characterize the ability of the national economy to expand self-reproduction and meet the needs of citizens, society and the state at a certain level and time. Main directions [7]:

- ✓ provides a fairly high and sustainable economic growth;
- ✓ effective satisfaction of economic needs;
- ✓ state control over the movement and use of national resources;
- ✓ protection of economic interests of the country at the national and international levels.

Economic crime is a combination of various types of intentional attacks on economic relations protected by the State, regardless of the form of ownership and activities of entities performing certain functions in the field of production, exchange, services, as well as persons associated with the regulation of these activities.

S. Kravchuk claims that economic crime is crimes committed in the economic sphere using legitimate technical accounting, financial accounting and control and management rights and powers. S. Kravchuk refers to economic crimes as acts that are associated with causing material damage or obtaining material gain [3].

In Ukraine and around the world tens of thousands of crimes with use of information and communication technologies, program, software and hardware, other technical and technological means and the equipment are annually committed. Every day, people and companies steal personal data, funds from accounts, illegal currency transactions, collect a lot of confidential and commercial information, embezzlement of state or entrepreneurial property, block activities and the like. However, the success of preventing such crimes, exposing them and bringing the perpetrators to justice of individuals is difficult.

Among the reasons for this, in particular, is that the term "cybercrime" (defined only in 2017 in the Law of Ukraine "On the basic principles of ensuring cybersecurity of Ukraine" No. 2163-VIII [6] covers a wide range of cybercrime, that is, criminal groups have turned into a large-scale threat to the social, economic and political stability of the state.

Foreign scientists, in particular Dr. Mike McGuire and Samantha Dowling (England), also believe that cybercrime is a general term used to describe two different but closely related criminal acts: cyber dependence and cybercrime (cyberspace-related crimes).

Cyber independence is a crime committed using computers, computer networks or other forms of ICT communication. Such as the spread of viruses and other malware, DDoS attacks, server hacking to capture network infrastructure, or web pages. Cyber-dependence crimes are aimed at damaging computers and network sources.

Cybercrime (cyberspace crimes) are traditional crimes that are increased or achieved through computers, computer networks or other ICTs. Unlike cyber-dependent crimes, they can still be committed without the use of ICT [11].

As of the beginning of 2019, the legal basis for cyber security of Ukraine includes the following regulatory legal acts: The Constitution of Ukraine, the Criminal Code of Ukraine, the laws of Ukraine "On the basic principles of ensuring cybersecurity of Ukraine", "About information", "About information security in information and telecommunication systems", "About bases of national security" and other laws, the Doctrine of Information Security of Ukraine, the Council of Europe Convention on Cybercrime and other international treaties [12]. It should be noted that Ukraine does not have official state statistics on cyber attacks, but the Criminal Code provides for a number of articles, highlight [5]:

Art. 190 "Fraud".

Art. 200 "Illegal actions with transfer documents, payment cards and other means of access to bank accounts, electronic money, equipment for their production.

Art. 205 "Fictitious business activity".

Art. 212 "Evasion from payment of taxes, fees (obligatory payments)".

Article 361 provides for prosecution for illegal intrusion into computers, systems or networks and intrusion into their work (or their blocking).

Article 361-1 imposes sanctions for writing and spreading viruses, regardless of whether they are done unconditionally or for a fee.

Art. 361-2 punishes violations of the right of access to information.

Art. 362 Unauthorized actions with information that is processed on computers, systems, networks or stored on the carriers of such information, committed by a person who has the right of access to it. Thus, if the information on the service computer is taken down, the actions will fall under this article.

Article 363 violation of the rules of operation of computers, systems, networks or the order or rules of protection of information they process.

Article 363-1 provides for liability for unlawful interference with computers, systems and networks or by mass dissemination of messages.

As for the dynamics of cybercrime, in 2009, 217 crimes were registered in Ukraine in the use of computers, computer systems and computer and telecommunications networks, and in 2010 - 190 in 2011. - 190, 2011 - 131, 2012 - 138. - 131, 138 in 2012, 595 in 2013 and 2014. - 595, in 2014. - 443, in 2015. - 598, in 2016 p. - 865, 2017 p. - 2,573, 2018 p. - 2301, in 2019. - 2,204, for the mid-2020. - 2,227 malpractices, Figure 1.

According to statistics from Figure 1, there is an increase in the number of registered cybercrime from 2013 - January-November 2020, which can be associated with the annual growth of users of Internet resources, platforms. After all, now countries are suffering from a pandemic, which led to a sharp drop in the economy for a gradual recovery and transferred work to the online mode of all sectors of the economy, but it also predetermines new information and economic attacks.

The share of cybercrime in the total number of registered crimes was 0.05% of the total number of registered crimes in 2009, 0.04% - 2010, 0.03% - 2011, 0.03% - 2012, 0.11% - 2013, 0.08% - 2014, 0.11% - 2015, 0.15% - 2016, 0.49% - 2017, 0.51% - 2018 for the sichi-listopad [4].

Figure 1. Dynamics of cybercrime in Ukraine for 2009 - November 2020

In 2018, criminal offenses committed with the use of high information technology caused material losses amounting to 38,713 thousand UAH, which is 51,674 thousand UAH less than in the previous period (90,387 thousand UAH). At the same time, in 2017, 71.8% of the assets were repaid (taking into account the seizure and seized property), and in 2018, only 57.2%. - only 57.2%. In 2018, the largest material losses were incurred by the state - 21,194 thousand UAH, while only 53.1% (11,250 thousand UAH) were repaid.

Some scientists attribute the significant increase in the number of crimes registered in 2013 to the fact that "the growth of this type of crime is caused by the regular growth of Internet users in Ukraine" [2, p. 124].

Given the high level of latency of cybercrime (currently only 10 - 20 % of committed crimes are registered, and the majority is latent criminality), as well as the low level of information and registration discipline, today it is difficult to

talk about any official statistics, which fully and accurately show the status and structure of cybercrime, is problematic.

As for the activity of the tax police, which for several years has not maintained the first positions among the business to the authorities, not only because of the lack of legal grounds, but also in view of the unsuccessful start and delayed for years in the initiation of criminal proceedings against the business. According to the State Fiscal Service for the three quarters of 2020, the number of criminal proceedings sent to court - 838 pcs, The number of criminal offences for tax evasion was recorded at 784, which is 19% less than last year (i.e. 986 offences were recorded in 2019 and 784 in 2020)[9].

However, when comparing the data of the State Fiscal Service and the Office of the Prosecutor General, there are significant differences in the indicators, because the results of the pre-trial investigation according to the Office of the Prosecutor General are reflected.

Taking into account Fig. 2 in the third quarter of 2020 were sentences at the same time were established decrees, that is, during the period under review 23 decrees on exemption from criminal liability and termination of proceedings were adopted, where most of the issued with the payment of taxes to the budget part. 4 Art. 212 of the Criminal Code of Ukraine, etc.

Figure 2. Results of Pre-trial Investigations (Q3 2020) [9].

An interesting fact is that the exemption from liability under the decisions of the III quarter 2020 with the payment of tax (compensation for losses) occurred for a total amount of UAH 746 668 680 inclusive with sentences decided in the same period, and awarded - 4,133,044.57, that is, it is carried out mainly to ensure voluntary compensation for losses.

We also propose to pay attention to the dynamics of GDP for 2010-2020. In the period from 2010-2014, GDP is in decline, from 2015-2017 there is stability with a deviation of several percent, from 2018-2019 there is a decline again, and in 2020 the dynamics are leveling off (Figure 3).

Figure 3. Dynamics of Ukraine's GDP for 2010-2020
(in % of the corresponding period of previous year) [1; 8]

An economy that depends on many factors is at the heart of the state's economic security, so consider Ukraine's economic security rating, Figure 4.

Ukraine improved the indicators in the ranking of freedom of speech and in the ranking of the strongest armies in the world, while the country lost its position in 2020, took 55th place, in 2014 it was 49th place. As reflected by the International Institute for Development Management on the basis of more than 300 criteria. Four aspects of the country's economic life are taken into account: the state of the business environment, the economy and infrastructure, as well as the effectiveness of government.

Figure 4. Ukraine in international rankings 2014-2020[10]

In 2020, the progress of the state in the ranking of press freedom rose to 96th place, in 2019 - 102nd place. At the same time, the global assessment of Ukraine in the ranking decreased.

Since 2014, the country has gradually risen in the ranking of democracy: there were 92 places in 2020 - 78. The Economist experts when compiling the rating take into account indicators that are formed into five groups: the activities of the government, the influence of the population on politics, civil liberties, political culture, elections.

Tracking since 2016, the state has been losing ground in the ranking of innovative economies in the world. In 2014, the country took 49th place, and in 2020 - 56. In the world ranking of happiness, the positions of Ukraine over the past two years have improved, but so far 123 out of 153.

The level of information and economic crimes remains high, which is characterized by various consequences for the state, companies, citizens than ever before. Every year in Ukraine, the number of victims of cybercrime increases, especially during the Covid-19 pandemic, which adjusted the activities of organizations at the local and state levels, radically changing their working processes (namely, weakening control and increasing vulnerability to information and economic crimes by both employees and third parties). The economic response to the pandemic leads to an increase in legal problems.

Since many segments of the economy are practically stopped due to the COVID-19 pandemic, and unemployment in the country has increased to maximum levels, which leads to corresponding crimes.

Citizens suffer from monetary insolvency, savings are not postponed, debts to banks are growing, unstable psychological dynamics in families, taxation, increasing gender inequality in work, inability to find a job or retrain to another specialty, mass transfer to the on-line platform inclusive education, on a legal basis, there is a possibility of introducing general control over citizens using digital technologies that will track every step, every word of a citizen.

On the basis of the State's current situation, organizations should update measures against crimes. The main anti-fraud measures are:

- Define the type of crime to minimize the loss of important information;

- Assess risks on a regular basis, depending on the nature of the risks and the scale of changes in the organization, whether internal or external. After all, information is in the public domain that should not be ignored and can lead to significant material or intangible losses;
- Strengthen anti-fraud tools with good management practices and regular monitoring
- avoiding enrichment through abuse of human values;
- Improve the legal framework, platforms and proxy servers, combating illegal content on the Internet;
- standardize digital systems to guarantee information security both at the individual level and at the level of state provision of information services;
- Develop national digital strategies;
- Organize computer literacy courses;
- Improve the programme-oriented approach in public financing of social and economic development programs, etc.

However, it is impossible to protect ourselves from information, economic hacking, because "we have created and will destroy it." To minimize such risks to both governments and individual citizens, it is recommended to use the services of cybersecurity specialists.

CONCLUSIONS

Based on the above, all actions of the authorities to prevent information and economic crimes are accompanied by the emergence of more innovative mechanisms for the commission of information and economic crimes. It is necessary to create a unified approach to determining the grounds for classifying unlawful acts as cybercrime, regarding official statistics or reports, which is fully and verifiable to show the state and structure of cybercrime and economic crime, so far it is problematic to assert.

In order to ensure the fundamental development of the state's economy, it is necessary to create an appropriate production base, because the decline in production and its low efficiency are an important reason for the dependence of the Ukrainian economy on foreign markets, that is, its low level of economic security. It is also necessary to pay attention to the issues of criminal proceedings against cybercrime that operate on the old, established practices that do not contribute to the assembly of evidence or to the completion of the decision of the case, establish strict control over the circulation of technical means prohibited or restricted in free civil circulation, Adopt the experience of law enforcement agencies in other countries in this area, pay attention to the stages of passing cases, protect the information database, etc.

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СУЧАСНИЙ СТАН ІНФОРМАЦІЙНИХ ТА ЕКОНОМІЧНИХ ЗЛОЧИНІВ В УКРАЇНІ

Анотація. Розглянуто питання щодо якості розслідування інформаційних та економічних злочинів в Україні, здійснено аналіз сучасного стану кібербезпеки та економічних злочинів, які негативно впливають на сучасний стан країни. Визначено поняття «економічна безпека», «економічна злочинність» і «кіберзлочинність, який тісно пов'язаний між собою злочинних діянь: кіберзалежні та кіберутворюючі». Надано порівняльний аналіз стану економічних злочинам за III кв. 2020 р., прослідковується динаміка ВВП України, рейтинг економічного стану безпеки країни.

Рівень інформаційних та економічних злочинів залишається високим, що, як ніколи раніше, характеризується різними наслідками для держави, компаній, громадян. З кожним роком в Україні збільшується кількість жертв кіберзлочинів, особливо під час пандемії Covid-19, що внесла корективи в діяльність організацій на місцевому та державному рівнях.

Проаналізовано поточний стан кібербезпеки та економічних злочинів, що негативно впливають на поточний стан країни, виділити основні проблеми національної системи кіберзахисту.

Економічний статус країни - головний критерій оцінки розвиненого суспільства, оскільки економіка забезпечує гідний рівень життя, існування країни та її прогрес.

Для забезпечення фундаментального розвитку економіки держави необхідно створення відповідної виробничої бази, адже спад виробництва та його низька ефективність є важливою причиною залежності економіки України від зовнішніх ринків, тобто її низький рівень економічної безпеки. Також необхідно звернути увагу на кримінальні справи, що стосуються кіберзлочинності, які діють згідно з застарілими методами, які не сприяють збору доказів або завершення рішення у справі.

Ключові слова: кіберзлочинність; економічні злочини; динаміка кіберзлочинності; економічна безпека держави, ВВП України.

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СОВРЕМЕННОЕ СОСТОЯНИЕ ИНФОРМАЦИОННЫХ И ЭКОНОМИЧЕСКИХ ПРЕСТУПЛЕНИЙ В УКРАИНЕ

Аннотация. Рассмотрено качество расследования информационных и экономических преступлений в Украине, проведен анализ текущего состояния кибербезопасности и экономических преступлений, которые оказывают негативное влияние на современное состояние страны. Определены понятия «экономическая безопасность», «экономическая преступность» и «киберпреступность», которые тесно связаны между собой преступными деяниями: киберпреступность и киберпреступность». Дан сравнительный анализ экономических преступлений за третий квартал. 2020 г. динамика ВВП Украины, рейтинг экономической безопасности страны.

Уровень информационных и экономических преступлений остается высоким, что, как никогда ранее, характеризуется различными последствиями для государства, компаний, граждан. С каждым годом в Украине увеличивается количество жертв киберпреступлений, особенно во время пандемии Covid-19, что внесло коррективы в деятельность организаций на местном и государственном уровнях.

Проанализировано текущее состояние кибербезопасности и экономических преступлений, негативно влияющих на текущее состояние страны, выделить основные проблемы национальной системы киберзащиты.

Экономический статус страны - главный критерий оценки развитого общества, поскольку экономика обеспечивает достойный уровень жизни, существование страны и ее прогресс.

Для обеспечения фундаментального развития экономики государства необходимо создание соответствующей производственной базы, ведь спад производства и его низкая эффективность являются важной причиной зависимости экономики Украины от внешних рынков, то есть ее низкий уровень экономической безопасности. Также необходимо обратить внимание на уголовные дела, касающиеся киберпреступности, которые действуют в соответствии с устаревшими методами, которые не способствуют сбору доказательств или завершения решения по делу.

Ключевые слова: киберпреступность; экономические преступления; динамика киберпреступности; экономическая безопасность государства; ВВП Украины.

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