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Forensic economic examination as a tool against economic crime under martial law in Ukraine

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Abstract

This article focuses on the topical issue of economic crime in Ukraine, in particular in the context of martial law and reform of state institutions. The importance of using special economic knowledge and forensic economic expertise for the investigation of crimes in the field of financial and economic activities of enterprises is emphasised. The dynamics of crime for the period 2019–2025, as well as the impact of external factors (in particular, war) on crime rates are determined. The article also emphasises the importance of involving specialised knowledge in criminal proceedings and the need for effective inter-institutional cooperation between experts, investigators, judges, the public and other participants. Problems encountered in the field of communication, lack of awareness of the limits of competence of forensic economists, and the lack of unified standards and instructions are emphasised. A number of practical recommendations are offered for improving the efficiency of expert activity, in particular, the introduction of a single information platform, the formation of a professional culture of interaction, improvement of electronic document management and involvement of civil society institutions.

Keywords

crime • forensic • economic • expert

INTRODUCTION

The modern market economy presents wide opportunities for the implementation of various economic projects aimed at generating legitimate profits, creating competitive businesses, attracting investments and ensuring the financial stability of enterprises. However, at the same time, it also creates favourable conditions for the emergence of economic crimes, which may include financial fraud, tax evasion, money laundering and legalisation, corruption schemes and other illegal activities that harm both the state budget and honest private entrepreneurs.

The reforms being implemented in Ukraine are accompanied by the criminalisation of society and an increasing number of crimes, especially in the economic and financial sectors. Considering the current situation in Ukraine's economy, scholars define it as fairly complex and unstable, which is intensified by a rather high rate of crime in the economic sphere related to financial and economic violations of enterprises. It should be accentuated that the development of organised economic crime leads to:

- an increase in its complexity;
- the appearance of new methods of disguising illegal operations;
- strengthening of counteraction by law enforcement agencies.

These factors, in turn, stimulate criminal groups to improve the level of training of their members, engage highly qualified financial experts and lawyers, and develop more sophisticated schemes to conceal illegal activities, all of which pose a serious threat to the country's national security. In response to threats to the country's economic security, law enforcement agencies are forced to improve methods of combating economic crime, increase the level of analytical work in various areas of research, expand the powers of financial monitoring and actively use modern technologies to analyse large amounts of economic data.

In order to detect illegal economic activity and collect evidence from criminal proceedings initiated on economic criminal offences, not only is legal knowledge required, but also special knowledge in the field of economics, which should be understood as proven scientific knowledge, practical

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skills and abilities formed by a person during professional education, special training, advanced training courses, work experience and so on, which can be used in accordance with the procedural rules of criminal proceedings (Tymchyshyn, 2018). At the same time, it should be noted that a modern specialist is not just a person who has acquired certain knowledge, skills and abilities, but a person who confidently and professionally applies them, actively uses his or her creative potential, constantly strives for self-development and considers education to be a necessary tool for creative self-realisation and self-determination.

Representatives of law enforcement institutions also point out the importance of using specialised knowledge in the process of detecting, solving and investigating economic crimes. Ignoring special knowledge or its incorrect use during investigative actions significantly reduces the quality and efficiency of pre-trial investigation, and can lead to tactical errors, miscalculations and unreasonable decisions (Kovbasa, 2014).

RESEARCH RESULTS AND DISCUSSION

Opposing crimes in the economic sphere is an important area of crime prevention in general. The importance of criminology in this area is generally recognised as a component of the socio-legal science that studies crime, its causes and conditions, status, structure and dynamics, the personality of the offender, and ways and means of preventing crime (Dzhuzha et al., 2009). Attention to the methods and means of such activities is also given by scholars of other applied branches of legal knowledge, among which a significant place is occupied by forensic science and forensic examination. In spite of the achievements of scientists, the criminalistic theory of combating crimes is yet to be fully established, especially in the field of economic crime. In the forensic context, crime counteraction is a generic concept that refers to the field of research of applied measures using forensic techniques, methods and means that must be appropriately interconnected, which requires an appropriate organisation process.

It should be pointed out that the semantic interpretation of the term ‘organise’ is quite broad and has several meanings, namely: ‘to create, to establish something, involving others in this, relying on them; to carry out certain activities of public importance, developing their preparation and implementation; to provide, to arrange something, looking for the necessary opportunities for this; to unite, to unite someone for a specific purpose; to clearly establish, properly organize something’ (Slovnyk ukrainskoi movy, 1974). At the same time, ‘the organization of any type of activity is an indispensable condition for its implementation in order to fulfill the tasks assigned to the subjects of such activity’ (Areshonkov, 2021). The preamble of the Law of Ukraine on ‘Judicial Examination’ states that the main purpose of forensic expert activity is to ensure justice in Ukraine with independent, qualified and objective expertise focused on the maximum use of the achievements of science and technology (Zakon Ukrainy, 1994). The Council of the European Union determines that forensic science is an integral part of the judicial system and forensic results are essential for ensuring that justice is served (Council of the European Union, 2023). Scientists rightly note that the reports of forensic experts in the vast majority of criminal and other legal proceedings serve as the most important evidence, without which it is difficult to resolve a particular case. This applies not only to criminal proceedings, but even to legal conflicts in the civil, economic and administrative spheres, where it is difficult to resolve a dispute without the aid of specialised knowledge (Danshyn, 2020). As regards topical issues of conducting forensic examinations in criminal proceedings under martial law in Ukraine, the investigation of criminal offences in modern conditions requires increased use of specialised knowledge in various forms, foremost of which is forensic examination (Kupriianova, 2024).

This is supported by the statement that ‘the current criminogenic situation in the state requires improvement of measures aimed at neutralizing the factors that cause organized crime in the field of economic activity, and which notes that increasing the effectiveness of the fight against it is one of the most important tasks arising from the assessment of the current criminal situation in the country’ (Pashynska, 2023). An integral part of the mechanism of ensuring the economic security of a state is forensic economic examination, whose effective application helps to minimise the risks of financial crimes, increase the responsibility of business entities, improves financial control and ensures stable economic development of the country.

Today, financial and economic security has become especially relevant, since the fate of Ukraine depends on it in terms of the economy and in people’s minds (Uhrovetskyi et al., 2020). Financial and economic crimes are one of the greatest threats to the economic stability of Ukraine at this time. To counteract them requires new approaches and tools, which involves forensic economic examination of financial and economic activities of enterprises. It plays an important role in ensuring justice and is an extremely necessary measure to ensure the modern economic security of the state and to counteract economic crime. Forensic economic examination of financial and economic activities of enterprises, which provides a comprehensive analysis of financial transactions and activities of financial and economic entities, is of undeniable importance in this counteraction (Gubanova, 2025).

Scholars consider offences in the economic activity of enterprises to be the central link in crimes in the field of economic activity. Under economic crime, they propose to understand 'an intentional or negligent act (action or inaction) committed by a private or official person in the field of economic activity that causes significant damage to the economic system' (Tatsiy, 2002).

According to scientists, an economic crime is a punishable act, and the very basis of this act is ongoing, systematic, of a mercenary nature and committed within the framework of economic activity. Economic crime does not include organised crime and traditional property crimes committed by individuals, if these crimes have no connection with economic activity. At the same time, the whole set of specific crimes committed in the sphere of economy can be divided as follows:

– on one hand, crimes committed in the sphere of social production (industrial production, agriculture, supply, services, etc.);
– on the other hand, crimes committed in the sphere of economic relations between individual citizens (Kalman, 2004).

The specificity of crimes in the sphere of economic activity is that they are not only committed in connection with or in the course of functioning of economic relations, but also cause damage to the economy. This can be expressed either in a direct reduction in the available fund of material assets of the state, collective or private owner; or in the disruption of the functioning of certain economic sectors or economic processes; or in the complication of the implementation of socio-economic programmes (Pashynska, 2023).

Problems of economic criminality under conditions of war

The unstable state of the country's economy, exacerbated by the global financial crisis in recent years, has had a negative impact on the operations of many businesses. In addition, the martial law in Ukraine has exacerbated the problems associated with business crime. While studying the state of business crime, it is worth paying attention to the dynamics of official statistics.

The results of the analysis of statistical data on criminal offences in the field of economic activity in Ukraine from 2019 to February 2025 allowed us to identify certain trends and changes in economic crime. According to the Prosecutor General's Office of Ukraine, in the period from 2019 to 2021, the number of registered criminal offences in the field of economic activity remained relatively stable, with slight fluctuations in the range of 5,000–7,000 cases annually. This corresponded to the average figures of the previous years and indicates the stability of the economic situation and regulatory authorities (Ofis Heneralnoho prokurora, 2019).

It should be noted that since 2020, Ukraine has introduced the institute of criminal offences, which has affected the classification of offences. In the field of economic activity, most offences remain classified as crimes, as they involve significant damage to the economy. Criminal misdemeanours in this area are less common and relate to less serious violations. At the same time, the number of registered criminal proceedings in the field of economic activity in 2020 amounted to 5,342, whereas in 2021 it slightly increased by 2.4% and amounted to 5,468 (Ofis Heneralnoho prokurora, 2020–2021).

With the beginning of the military aggression of the Russian Federation in 2022, the resources of law enforcement agencies were reoriented to ensure national security and defence, which led to a decrease in attention to economic offences, and therefore the processes of their registration and accounting became more complicated. As a result, in 2022, there was a significant decrease in the number of registered criminal offences in the field of economic activity. According to the Prosecutor General's Office of Ukraine, in 2022, 3,414 such offences were registered, which is 37.6% less compared with the previous year (in 2021—5,468). In 2023, the number of criminal proceedings in the field of economic activity increased by 41.8% and it amounted to 4,840, in 2024—5,139 (6.2% increase compared with the previous year). In general, according to the dashboard, in 2024, the number of criminal offences identified by the Prosecutor General's Office of Ukraine related to business amounted to 6,500 (Dashbord Ofisu Heneralnoho prokurora, 2024; Ofis Heneralnoho prokurora, 2019–2025, 2020–2021).

Thus, the results of the analysis of statistical data on criminal offences in economic activity in Ukraine for the period of 2019–2025 have made it possible to identify trends and the impact of external factors, such as military operations, on economic crime. At the same time, the dynamics of recent years indicate that crime has adapted to martial law in the country and is gradually increasing. Therefore, to our mind, the formation of an effective system of prevention of criminal offences in the field of economic activity in the future and reduction of the statistical indicator of offences committed in this area is unthinkable without the effective work of forensic economists and law enforcement agencies. This is owing to the fact that the process of proof is the leading stage in the investigation of economic crimes, and the appointment of forensic economic expertise is a mandatory and extremely necessary measure to achieve the truth in the case, identify the perpetrators and bring them to justice (Serhii et al., 2019).

Practical recommendations

The practice of considering economic crimes in the field of economic agents in many cases shows an insufficient level of awareness of investigators and judges regarding the classification structure of forensic economic examination of

financial and economic activities of enterprises. As a result, often, the issues submitted for resolution by the expert go beyond his or her special knowledge and competence, which, in turn, indicates difficulties in determining the subject, object and typology of the relevant research.

That is why the organisation of investigation of crimes connected with financial economic activity, in the wide understanding, depends not only on the organs directly conducting the investigation, but also on partnerships with other stakeholders in the fight against crime. The content of partnership activities is revealed in cooperation to achieve common goals and objectives. One will notice that this approach in the context of forensic economic examination of financial and economic activities of enterprises is about coordinated communication activities aimed at improving the efficiency and quality of preventive work to prevent offences, by using the special knowledge of forensic economists to develop preventive proposals and their successful implementation in the performance of forensic economic examinations in the field of specialty: (11.2) 'Analysis of documents reflecting the business activities of enterprises and organizations'. However, the current legislation does not contain a clear regulatory definition of this term, which creates the need for its in-depth scientific analysis.

In general, 'interaction' is one of the categories of cognition and is inextricably linked to such fundamental categories as movement, space, time and structure. Research has pointed out that interaction is one of the main categories of philosophy that reflects the processes of influence of various objects on each other, their mutual conditionality and change of state or intertransition, as well as the generation of another subject by one subject (dynamic relationship between subjects) (Holobutovskyy, 2016). In addition, it reflects the processes of action of different objects on each other, their mutual conditionality, change of state, intertransition and is defined as a process of integration activity of subjects. The essence of interaction is the inseparability of direct and reverse actions, an organic combination of changes of subjects that influence each other. This category is a holistic, internally differentiated, self-developing system. Such an understanding of interaction implies a mutual change of controlling and controlled actions, convinces of the need to consider changes in the interacting subjects and the interaction process itself as a change in its states (Khyt, 2023).

The fundamental importance of the category of 'interaction' for philosophy and scientific knowledge is due to the fact that all human activity in the real world, practice, our very existence and the sense of its reality (non-illusory) are based on various, primarily substantive, interactions that people carry out and use as a means of cognition, tools of action and a way of organising life. From the point of view of sociologists, the phenomenon of 'interaction' is defined as follows:

– the process of direct or indirect influence of subjects on each other, which gives rise to the causality of their actions and interconnection; this process requires activity and mutual orientation of the actions of those people who participate in it;
– mutual exchange of actions, organisation of mutual actions by people aimed at realisation of joint activities;
– exchange of feelings, ideas, volitional impulses (Kozhushko, 2013).

Unlike the philosophical and sociological approaches to the definition of 'interaction', which describe it in a general theoretical sense, the legal profession faces a more complex and practical task—structuring and limiting such relationships in the legal field. Interaction is structured by norms that to a certain extent guide and limit the choice of means to achieve the relevant goals, and it is important to take into account how rules of behaviour are generated, in what conditions norms and values function, and how they are endowed with meanings in the course of the activity itself.

In our opinion, the interaction of forensic experts with other actors in the fight against crime, in particular on problematic issues related to the financial and economic activities of enterprises, is a complex process based not only on philosophical, social and regulatory aspects, but also should take into account the communication component, which is the basis on which any relationship is built. After all, the model of effective communication activity of forensic experts in the system of expert support of criminal proceedings is implemented primarily through the organisation of direct and indirect interaction with all participants in this activity and must be based on the principles of openness, accessibility, continuity of mutual information and self-education (Tkachenko, 2017). Thus, we can conclude that any interaction is based on communication between its participants.

The modern term 'communication' comes from the Latin word 'communicatio'—unity, transmission, connection and communication. This term is related to the verb 'communico', which means to make common, communicate or connect, and has its root in the word 'communis'—'common'. In Ukrainian, this concept is equivalent to the words 'communicate', 'union', 'community' and 'communication'. All of them emphasise the idea of unity, association and connection between people or groups within a community.

The Encyclopedic Dictionary of Public Administration defines 'communication' as 'the transmission and reception of information, orders, emotions, and the lifeblood of any organization, since one of the most important purposes of communication is to subordinate and coordinate the various elements of an organization' (Surmin et al., 2010).

Communication is generally defined as 'the process of social interaction through information messages' (Lohunova et al.,

2012), which are intended to inform, motivate, suggest, persuade and notify. Such an information exchange event is key for human society, as it facilitates the establishment of information links and understanding between its actors. Thus, communication activities not only transmit information, but also bring people together, reflecting commonality and interaction with each other (Illyuk, 2025).

In this context, it should be noted that 'information' and 'communication' are interrelated terms. The concept of 'communication', in the aspect of social interaction, is the exchange of thoughts, ideas, information transmitted from one medium to another by means of signs fixed on material media (Maistrenko, 2022). In other words, communication is the process of communicating and exchanging information, and its meaning, between two or more people. In contrast to communication, communication activity is a purposeful activity to provide conditions for the communication process, increase its effectiveness, establish feedback, analyse the effectiveness of communications and develop measures to improve the following communication actions (communication processes and individual actions that make them up) (Korotych, 2019).

Scientists also distinguish the concept of 'communication potential' (or 'communication capacity'), which is proposed to be understood as the ability of a person or institution to communicate effectively and achieve its goals and objectives. This concept includes the ability to speak, listen, understand and meet the needs of the community. The communication capacity (or 'communication capability') of a state institution (and therefore state forensic institutions) means the totality of available human, technical, administrative and financial resources necessary to perform communication tasks. They define the development of communication capacity as 'strengthening the skills, competencies and abilities of people or institutions to communicate effectively, deliver messages and achieve goals' (Kosar et al., 2018).

It should be noted that the main directions of establishing and realising the communicative capacity by the subjects of forensic expert activity are as follows:

– organisation of interaction of the subjects of forensic expert activity with the bodies of pre-trial investigation, court (judge);
– organisation of interaction of the subjects of forensic expert activity with each other;
– organisation of cooperation of the subjects of forensic activity, as far as possible with a sub-expert person;
– organisation of interaction of subjects of forensic activity with other subjects of expert support of criminal proceedings (Tkachenko, 2017).

The communicative potential of the subjects of forensic activity will be effective when it is possible to fully achieve the set goals and objectives, which are as follows:

– fulfillment of their professional duties in terms of timely and qualitative counselling of criminal proceedings;
– providing informative assistance during the collection of evidence;
– conducting forensic examination and drawing up the expert's opinion as permissible proper evidence in criminal proceedings;
– explanation of methods of execution of forensic examinations and certain aspects of the mechanism of criminal offence that require special knowledge (Tkachenko, 2017).

Establishment and realisation of communicative ability to effectively solve problems in forensic economic expertise of financial and economic activity of enterprises, requires a number of measures, as follows:

1) creation of a single information platform for the exchange of data between experts, investigators and judges, which will reduce the number of misunderstandings and delays;
2) regular holding of joint meetings and round tables to discuss these problematic issues and exchange of experience and develop joint decisions;
3) unification of the style of speech, terminology and formats of documents to facilitate mutual understanding;
4) promptly informing the subjects of such communication about changes in legislation in this area through internal ballots or emails;
5) Improvement of the electronic document management system to increase the efficiency of process automation and increase the promptness of information exchange;
6) promoting the formation of a unified professional culture of interaction by conducting interagency exercises and trainings on a given topic;
7) establishing regular feedback to improve the dialogue between participants, identify weaknesses and eliminate deficiencies by introducing a mechanism for assessing communication quality assessment;
8) development of methodological recommendations, publication of scientific aids and development of methodological recommendations for inter-subject interaction, which will help new employees better navigate the problematic issues of forensic economic expertise of financial and economic activity of enterprises;

9) formation of online and offline associations for permanent professional communication and exchange of experience on problematic issues that arise during the appointment and conduct of forensic economic expertise of financial and economic activity of enterprises and to stimulate mutual respect and constructiveness in communication between the parties;
10) integration of national and international databases for the exchange of evidence with a single access to the necessary information of all parties involved;
11) publication of successful cases of cooperation for motivation and learning on the example of real effective mechanisms for joint solutions.

It should be emphasised that the above list is not exhaustive, as such measures will significantly increase the effectiveness of communication between all participants in forensic expert activity, which, in turn, will help ensure effective counteraction to economic crime during forensic economic expertise.
It should also be noted that institutional interaction involves not only communication between pre-trial investigations, court, expert institutions and experts, but also active participation of civil society institutions. Focusing on dialogue with society, openness and transparency, as well as the confidence of citizens on public authorities are key characteristics of effective management in the state. Public relations interaction is an important part of the activities of state institutions, because of the following:

– it provides a mechanism for receiving feedback between the participants of the process;
– allows to take into account public opinion on the implementation of state policy in a particular industry;
– guarantees openness in the functioning of the authorities in the present.

We believe that ensuring institutional interaction with the public is an important step in democratisation and strengthening confidence in the expert justice system. Based on the above, we propose to determine the following levels of cooperation:

1) the level of integration interaction, which includes partnership;
2) the level of communicative capacity, which is manifested in information, counselling and dialogue;
3) the level of institutional interaction, which includes interaction with the public.

The modern understanding of the feasibility of using such forms of cooperation comes with the awareness of their socio-economic feasibility, which is manifested in improving the efficiency and effectiveness of the joint activity of its participants. Furthermore, they are convinced that the above forms of cooperation can be applied at several levels of interaction at the same time.
An example is the organisation and holding of a number of significant events such as the following:

– holding round tables on forensic expert activity can be used for informing participants in the areas of solving problematic issues; moreover, during such information, other entities, during the discussion, may receive some kind of consultation on improving their activities; an additional opportunity for public dialogue is opened;
– signing bilateral agreements between state and foreign judicial and expert institutions allows not only to have close partnerships, but also to integrate foreign experience into domestic expert practice.

One of the steps towards improving cooperation between all entities at each level of interaction can be an assessment of the effectiveness of measures at each level of such cooperation, for which it is advisable to develop an index model that would be based on evaluating each level by certain coefficients.

CONCLUSIONS

The conducted research underscores the pivotal role of forensic economic examination in combating crimes within the financial and economic activities of enterprises, particularly in the context of Ukraine's ongoing war, socio-economic instability and law enforcement reforms.
First, Ukraine's modern market economy presents both opportunities for entrepreneurship and investment, and challenges due to emerging forms of economic crime. The complexity of illicit schemes, involvement of highly skilled professionals and technological sophistication of criminal groups necessitate a scientifically grounded response from the state. In this regard, the integration of specialised economic knowledge through forensic economic expertise is crucial.
Second, statistical analysis from 2019 to 2025 reveals a correlation between external factors, notably the war, and the incidence of economic crimes. A decline in 2022 was attributed to the reallocation of law enforcement resources; however, a subsequent increase in 2023–2024 indicates criminal adaptation to new conditions. This trend highlights the need for an effective system to combat economic crimes, wherein expert support of criminal proceedings is essential.
Third, the research identifies significant organisational issues in forensic examination, including a lack of understanding among investigators and judges about the scope and

limitations of forensic economists at work. Addressing this requires improved communication mechanisms among all participants in expert activities, alongside the development and implementation of standardised guidelines and methodological recommendations to harmonise forensic economic examination practices.

Fourth, establishing robust inter-institutional and interpersonal interactions is imperative. This involves creating platforms for information exchange, organising training sessions and roundtables, developing index models to assess cooperation effectiveness and actively engaging civil society. Principles of openness, transparency and result-orientation should underpin the forensic system.

In summary, forensic economic expertise serves not merely as an auxiliary tool but as a central mechanism in upholding the rule of law, justice and economic security within the state. Expert opinions grounded in objective data and specialised knowledge are instrumental for uncovering the truth and identifying perpetrators.

Future research should focus on developing new models of expert interaction, expanding methodological tools for forensic economic examination, establishing a unified electronic registry of expert opinions, and standardising terminology and procedures for appointing examinations. Implementing these measures will enhance the efficacy of combating economic crimes, reinforce the role of forensic expert services in the state apparatus and solidify the rule of law.

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