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STATE OF SCIENTIFIC RESEARCH ON THE ISSUES OF FORENSIC METHODS OF INVESTIGATING CRIMINAL OFFENSES IN THE SPHERE OF ECONOMIC ACTIVITY RELATED TO DOCUMENT FORGERY

Abstract. Purpose. The purpose of the article is to examine the state of scientific research on the issues of forensic methodology for investigating criminal offenses in the sphere of economic activity related to document forgery. **Results.** Within the framework of the research, the author carried out a comprehensive analysis of the current state of forensic development concerning the methodology of investigating criminal offenses in the economic sphere involving document forgery. Attention is focused on the study of scientific approaches formed in domestic forensic science regarding tactical foundations for detecting, recording, examining, and using evidentiary information during the investigation of such offenses. Key trends influencing the development of methodological foundations for investigating economic offenses are analyzed, including the digitalization of documents, the emergence of new forms of falsification, the active use of electronic document flow, and methods of concealing criminal activity within the corporate environment. **Conclusions.** It has been established that despite the availability of certain methodological recommendations, generalizations of investigative practice, and existing scientific developments, there is a lack of a comprehensive vision of a systematic methodology for investigating such offenses, adapted to modern conditions. The article highlights the relevant scientific problems of methodology in investigating criminal offenses in the sphere of economic activity related to document forgery. Emphasis is placed on the need for an interdisciplinary approach to the development of an updated forensic methodology that would take into account the specifics of the object of encroachment, the mechanism of forgery, the characteristics of offenders, and the latest technical capabilities for detecting falsifications. As a result of the analysis, the conclusion is drawn about the expediency of intensifying scientific research in this area, developing unified standards and methodological recommendations for practitioners, as well as improving training programs for investigators, experts, and prosecutors in light of these challenges.

Key words: forensic methodology, document forgery, economic activity, economic crimes, investigative practice, scientific research, electronic document flow, falsification.

1. Introduction

The issue of document falsification in the economic sphere is not new to forensic science. However, the development of digital technologies, the increase in electronic document flow, and the complication of economic schemes necessitate the renewal of scientific approaches. In forensic literature, the investigation of criminal offenses related to document forgery in the economic sphere is mainly considered within the framework of general methodologies for investigating economic and official crimes.

In order to establish a proper theoretical foundation, it is necessary to study dissertations, monographs, and other scholarly works within the criminal-law sciences, which are devoted to the methodology of detecting and investigating criminal offenses in the sphere of economic activity, including those involving document forgery.

The purpose of this article is to examine the state of scientific research on the issues of forensic methodology in investigating criminal offenses in the sphere of economic activity related to document forgery.

In scholarly sources, certain aspects of investigating criminal offenses in the field of economic activity have been studied by such domestic scholars as V.A. Zhuravel (2006), V.O. Konovalova (2006), V.P. Korzh, I.R. Pashynska (2023), S.S. Trach (2020), D.B. Sanakoyev (2021), S.S. Cherniavskiy, V.Yu. Shepitko (2006), among others. At the same time, despite the availability of certain developments, the issue of document forgery specifically in the context of economic activity has been considered only fragmentarily. Studies often focus on general aspects of falsification without considering the specifics of economic transactions, accounting, tax reporting, and the like, which in turn requires a more in-depth analysis.

2. Problems of Investigating Criminal Offenses in the Sphere of Economic Activity

Document forgery in the sphere of economic activity is a common means of implementing fraudulent schemes, tax evasion, embezzlement of property, and laundering of proceeds obtained through criminal means. Given the increasing level of crime in this field, the improvement of forensic methodology for investigating this category of criminal offenses becomes particularly relevant.

The problems of methodology for investigating criminal offenses in the sphere of economic activity related to document forgery are caused by a number of factors, in particular:

1. the high level of latency of such criminal offenses;
2. the complexity of detecting forged documents (the high level of technical falsification using printers, scanners, photo editors, forged seals, the prevalence of electronic document flow, where visual verification is impossible);
3. the insufficient level of technical and forensic support in practice (lack of equipment, specialists, access to registers);
4. legal uncertainty regarding certain concepts and qualifications (collisions between articles of the Criminal Code of Ukraine (Articles 191, 205-1, 222, 358, 366 of the CC of Ukraine) and sectoral legislation, such as the Law of Ukraine "On Accounting and Financial Reporting in Ukraine," the Law of Ukraine "On Electronic Documents and Electronic Document Flow," in particular the uncertainty of the concepts of "official document," "official person," or "fictitious entrepreneurship" in the context of economic relations);
5. the insufficient level of specialization of investigators and prosecutors (lack of professionals with sufficient experience in investigating criminal offenses in the sphere of economic activity, particularly forgeries in accounting, finance, audits; difficulties in analyzing primary accounting documents, banking operations,

contracts, reporting; lack of understanding of the specifics of corporate structuring such as affiliated companies, transit operations, offshore chains);

6. the formalized approach to investigative tactics (typical investigative practice often does not take into account the economic essence of the criminal offense, but focuses only on detecting a "paper" forgery, while lacking adapted algorithms for investigating specifically economic forgeries, as distinct from official or everyday ones);

7. difficulties in involving qualified experts and specialists (the limited number of institutions capable of conducting comprehensive economic, handwriting, and technical examinations of documents; the absence in the CPC of Ukraine of clear regulation of interaction between the investigator and the expert, which complicates the preparation of high-quality materials for examination);

8. the lack of specialized methodologies for investigating criminal offenses in the sphere of economic activity that take into account modern methods of document falsification;

9. the difficulty of proving intent and causation between forgery and material damage or unlawful benefit (particularly in complex financial schemes).

In this regard, there has arisen the need to develop a separate methodology for investigating criminal offenses in the sphere of economic activity related to document forgery, which should incorporate modern approaches to investigating such criminal offenses and correspond to the needs of practice.

The development of scientific ideas on the formation of forensic methodology for investigating criminal offenses was comprehensively studied in the monograph by V.A. Zhuravel, in which the author examined modern trends in the formation and development of methodologies for investigating certain types of crimes, micro-methodologies and their adaptation to specific programs, the problems of methodology design for investigating individual types of crimes, and the structure of certain forensic methodologies (Zhuravel, 2012).

Among domestic scholars who made a significant contribution to the development of this issue are V.Yu. Shepitko, V.O. Konovalova, and V.A. Zhuravel (2006). They conducted a thorough study of certain forensic methodologies for investigating crimes in the sphere of economic activity (Shepitko, Konovalova, Zhuravel, 2006). The team of authors revealed both general issues of methodology in investigating criminal offenses, their forensic characteristics, types and forms of interaction, and investigation planning, as well as the peculiarities of investigating

specific types of crimes in the sphere of economic activity related to violations of the procedure for conducting economic activity. In particular, they addressed the forensic characteristics of crimes involving violations of the procedure for conducting economic activity, the construction of investigative versions and investigation planning, typical investigative situations of the initial stage of investigation and the programs of action for the investigator to resolve them, as well as the tactics of conducting certain investigative actions (Shepitko, Konovalova, Zhuravel, 2006).

Specifically, the monographic study contains forensic methodologies for the effective investigation of such types of criminal offenses in the sphere under consideration as fictitious entrepreneurship, legalization (laundering) of proceeds obtained through crime, fraud with financial resources, crimes related to consumer rights violations, crimes associated with the production and sale of counterfeit alcoholic beverages, and smuggling (Shepitko, Konovalova, Zhuravel, 2006).

In order to develop a comprehensive methodology for investigating criminal offenses in the sphere of economic activity related to document forgery, it is necessary to study scholarly works in other branches of legal science, in particular criminal law, criminology, and criminal procedure law.

Among domestic scholars, the criminal-law characteristics of criminal offenses in the sphere of economic activity have been studied by O.H. Frolova (2006), D.V. Kamenskyi (2020), and O.V. Starostenko (2024).

For instance, O.H. Frolova conducted a comprehensive analysis of the elements of crimes related to bankruptcy, provided their criminal-law characteristics, established the methods of commission and the socio-legal content of such crimes, and offered recommendations for improving Ukraine's criminal legislation. Certain aspects of her dissertation were devoted to analyzing the use of knowingly forged documents as a method of committing bankruptcy-related crimes. These included:

1. the balance sheet as of the last reporting date, signed by the head and chief accountant of the enterprise;
2. the list and complete description of pledged property with its location and value at the time of the pledge;
3. the minutes of the general meeting of the debtor's employees at which a representative of the debtor's employees was elected to participate in economic proceedings during bankruptcy proceedings;
4. other documents confirming the debtor's insolvency (Frolova, 2006).

The criminal-law protection of economic relations in the United States and Ukraine was the sub-

ject of the research conducted by D.V. Kamenskyi (2020), who performed a comparative analysis of approaches to criminal liability for economic crimes in the United States and Ukraine, covering the classification of economic crimes, a comparative analysis of their elements, and the regulatory framework of criminal liability. In particular, the author examined the concept of "economic crime" and compared it with related terms such as "commercial," "economic" (in some countries also "white-collar," "corporate," and "professional"), "entrepreneurial," and "business" crimes, which encompass similar criminally punishable acts (Kamenskyi, 2020).

Scientific contributions by **O.V. Starostenko (2024)** are devoted to the criminal-law characteristics of crimes committed by officials in the field of lending. The dissertation covers the characteristics of such crimes committed through document forgery and their differentiation from related elements of criminal offenses (Starostenko, 2024). The author states that document forgery, as well as official forgery committed for the purpose of obtaining subsidies, grants, subventions, or loans, should be qualified under a combination of offenses provided for in Articles 222 and 358 or Article 366 of the Criminal Code, depending on the circumstances of the case (Starostenko, 2024).

Furthermore, the author analyses behavioural models of officials who commit crimes in the lending sector: officials (employees of a bank or financial institution), exploiting the trust of management or clients, prepare fictitious loan agreements or alter the terms of existing agreements for personal enrichment or in the interests of third parties; an official deliberately ignores violations related to document falsification, including loan applications, income certificates, or collateral documents, in exchange for material benefits or to avoid liability; an official directly forges documents or organises their falsification (income certificates, collateral, client data) in order to secure loans for fictitious persons or "dead souls"; an official acts as an intermediary between the initiator of fraud and the technical executor (a company or individual preparing forged documents). Such a person provides consultations, facilitates accelerated decision-making, and sometimes "covers" the scheme in exchange for kickbacks (Starostenko, 2024). This is directly related to typical criminal offences in the sphere of economic activity, where document forgery serves as a key instrument. This approach allows for specification of the motives and methods of document falsification, as well as examination of common fraudulent schemes, including the preparation of fictitious loans, pledges, property valuation acts, and others.

Of particular note is the scholarly work of **O.M. Nesterenko** *Criminal Liability for Forgery of Documents Submitted for State Registration of a Legal Entity and Individual Entrepreneurs (Article 205-1 of the Criminal Code of Ukraine)* (Nesterenko, 2021). Within the study, the author explores the concept of “legitimate document circulation” and “document circulation,” the latter being understood as a set of legal relations arising between its subjects—namely, individuals, associations, and social communities—concerning official documents in relation to ensuring the state-established procedure for their creation, storage, use, and destruction in various spheres of social activity (Nesterenko, 2019).

A number of scholarly works are devoted to the prevention of criminal offences in the sphere of economic activity, which also has both practical and theoretical significance, particularly for the investigation of such criminal offences, including those related to document forgery. Among such works, doctoral and candidate dissertations should be highlighted, which address the general features of preventing economically motivated criminal offences, as well as studies within particular groups or types of criminally punishable acts in this area.

General issues of preventing economic crimes are addressed in the works of **O.V. Bitsiura (2021)** *Criminal Police as a Subject of Prevention of Economic Crimes*; **D.O. Hrytsyshen (2021)** *State Policy in the Sphere of Prevention and Counteraction of Economic Crime*; **V.V. Moiseenko (2021)** *Prevention of Criminal Offences in the Field of Economic Activity in Ukraine*; and **T.V. Baranovska (2024)** *Prevention and Counteraction of Criminal Offences against the Economic System*.

The criminological foundations of the criminal police as a subject of economic crime prevention are revealed in the dissertation by O.V. Bitsiura. The author defines the principles of activity of the criminal police units as a subject of economic crime prevention, criteria for the effectiveness of their activities in this field, analyses specific structural elements of the criminological characteristics of economic crime, and, on the basis of a comprehensive study of scholarly views, formulates the concept of “economic crimes” and their groups. O.V. Bitsiura rightly notes that criminal offences in the field of economic activity constitute the majority of economic criminal offences (Bitsiura, 2021).

The development of the theory and methodology of forming and implementing state policy in the field of prevention and counteraction of economic crime as a threat to national security was undertaken by D.O. Hrytsyshen.

In his dissertation, he proposed a comprehensive methodological approach to the formation and implementation of state policy in this field. This approach includes a series of sequential stages: identification of the problem and detection of its symptoms; disclosure of the content of state policy as a process and a system; determination of the subject-object field, goals and objectives, directions of formation, objects and subjects of the formation and implementation of state policy; interaction with other types of state policy; methods of implementation; principles of state policy; and implementation mechanisms that take into account the peculiarities of economic crimes in the state and corporate sectors of the economy. This forms new scholarly value regarding the expansion of methodological tools of public administration (Hrytsyshen, 2021).

The dissertation is devoted to a comprehensive study of the criminological problems of preventing criminal offences in the sphere of economic activity in Ukraine. It reveals the impact of the shadow economy on national security, clarifies the specifics of legal regulation of economic activity in Ukraine, and systematises criminal offences in this sphere.

The structure and dynamics of criminal offences have been characterised. The determinants contributing to the criminalisation of the economic sphere of social relations have been disclosed, and criminologically significant characteristics of individuals committing criminal offences in the field of economic activity have been identified. A conceptual vision of the ways to implement criminological measures for the protection of the country’s economic sphere, as well as measures of prevention at the special-criminological level, has been proposed. An economic-legal mechanism and criminological measures for preventing criminal offences in the field of economic activity by Ukrainian law enforcement agencies have been developed, together with the main directions of their interaction both among themselves and with non-governmental organisations, at the national level and in cooperation with law enforcement agencies and NGOs abroad (Moiseenko, 2021).

The scholarly pursuit of resolving the issue of prevention and counteraction of criminal offences against the economic system was further advanced by **T.V. Baranovska**, who proposed the creation of a comprehensive concept of state policy in the sphere of prevention and counteraction of economic crime. In her research, the author conducted a retrospective analysis of the development of criminal liability for the forgery of objects and documents, including within the sphere of economic activ-

ity, and suggested directions for improving the activities of Ukrainian law enforcement agencies in preventing and counteracting criminal offences against the economic system (the Security Service of Ukraine, the Bureau of Economic Security, the State Bureau of Investigation, and the National Anti-Corruption Bureau of Ukraine). Within the context of criminal law reform, T.V. Baranovska presented substantiated proposals for developing a new structure of the Criminal Code in the part concerning criminal offences against the economic system. This approach envisages a separate book, *Criminal Offences against the Economic System*, divided into the following chapters: (1) Criminal Offences against the Order of Economic Activity; (2) Criminal Offences against the Budgetary System; (3) Criminal Offences against the Financial System and Financial Markets; (4) Criminal Offences against the Tax System; (5) Criminal Offences concerning the Unlawful Use of Economic Instruments against the State and Society; (6) Criminal Offences against Competition and Commercial Secrecy. According to the scholar, such an approach accounts for all the characteristics of the economic system and the directions of applying economic instruments in social relations, thereby ensuring effective management of risks and threats to the economic security of the state (Baranovska, 2023).

The subject of I.S. Kundelska's (2024) research is the prevention of the legalisation (laundering) of criminal proceeds in Ukraine. In this study, the author examined the theoretical and legal foundations of preventing the laundering of criminal assets, carried out a criminological analysis of money laundering, and proposed preventive measures against the legalisation (laundering) of criminally obtained property (Kundelska, 2024).

As regards dissertation and monographic studies on the prevention of document forgery, which highlight the criminological and criminal-law aspects of this type of criminal offence, particular attention should be paid to the scholarly contributions of Ya.S. Ostapenko, whose research focuses on the criminological characteristics of official forgery. This includes the analysis of social, organisational, and personal determinants of the crime; quantitative and qualitative assessment of the prevalence of such offences and the characteristics of offenders; and the development of general-social, special-criminological, and individual preventive measures. The author identified and analysed the stages of the formation of the legal concepts of "official document" and "forgery," as well as the evolution of the legal regulation of criminal liability for forgery in Ukraine. A comprehensive description of the quantitative and qualita-

tive criminological indicators of official forgery in Ukraine is provided, establishing the persistence of its high level, unfavourable dynamics, and specific geography associated with factors of urbanisation. The methods of committing official forgery are also defined, among which the scholar distinguishes intellectual forgery—consisting in the creation of a document that is formally correct but wholly or partly inconsistent with reality—and material forgery, which involves other forms of document falsification, such as altering requisites or parts of the document's content (Ostapenko, 2017).

In order to address the criminal-procedural aspects, it is also worth emphasising the dissertation research of P.P. Cheberiak *Collection and Evaluation of Evidence in Criminal Proceedings on Economic Crimes* (2013). The author noted that: "The adaptation of certain provisions of economic disciplines, such as accounting, banking, auditing, and revision, to the needs of crime investigation, as well as the integration of economic and forensic knowledge, is a necessary precondition for improving the effectiveness of combating economic crimes by enhancing the efficiency of collecting and evaluating evidence" (Cheberiak, 2013).

3. Identifying Problems in the Investigation of Criminal Offences in the Sphere of Economic Activity

The study of problems related to the investigation of criminal offences in the sphere of economic activity within the framework of forensic science has not been overlooked, covering both the general principles of investigative tactics for such offences and specific issues within individual forensic methodologies.

V.P. Korzh, in his research on the theoretical foundations of methodologies for investigating crimes committed by organised criminal groups in the field of economic activity, defined that "the forensic characteristics of crimes committed by organised criminal entities in the sphere of economic activity represent a system of data obtained as a result of generalisation of investigative and judicial practice regarding the types of organised criminal entities, typical methods of their formation and principles of functioning, types and forms of corrupt connections; the peculiarities of personal characteristics and role functions of members of such entities; the typical features of these crimes, which are contained (or reflected) in the form of specific material or ideal traces in the methods of economic crimes, in the conditions and circumstances under which the members of organised criminal entities operated, laundered illicit proceeds, the knowledge and use of which are necessary for the detection, disclosure, investigation, and prevention of these crimes" (Korzh, 2002).

An important contribution is the research by **V.H. Petrosian** *Forensic and Operational Support for Detecting Crimes Committed by Business Entities with Signs of Fictitiousness* (2012), in which he identified the peculiarities of tactics for detecting signs of crimes and documenting the criminal activities of business entities with signs of fictitiousness. The scholar also improved the provisions regarding the most widespread contemporary methods of criminal activity related to the state registration of fictitious business entities, highlighted the shortcomings of the organisation of the state registration procedure, the risks of corruption, and the conditions facilitating the proliferation of fictitious registrations (Petrosian, 2012).

In his dissertation *Investigation of Misappropriation, Embezzlement of Property, or Taking Possession Thereof by Abuse of Office* (2015), **S.S. Kulyk** reached the following conclusions: preparation for committing such an offence may involve the use of business entities with signs of fictitiousness, the conclusion of fictitious agreements, the opening of bank accounts, and document forgery; methods of concealment include fictitious bankruptcy, destruction of items and documents, liquidation of business entities, and obstruction of inspections and audits. The objects of misappropriation, embezzlement, or taking possession of property by abuse of office most commonly include: cash in national currency (45.6%), funds in bank accounts (29.5%), cash in foreign currency (14.9%), material assets (10.6%), and securities (2.3%). In addition, he defined the tactics of searches, inspections, and interrogations as the most common investigative actions in cases of misappropriation, embezzlement, or taking possession of property by abuse of office (Kulyk, 2015).

S.S. Trach (2020) studied the organisation and planning of investigations of criminal offences in the sphere of economic activity. The author rightly notes that today the practice of law enforcement and judicial authorities demonstrates that many business structures are in fact entirely criminal entities that significantly hinder the positive development of economic activity in Ukraine (Trach, 2020).

The scholarly works of **I.R. Pashynska (2023)** are devoted to the study of the theoretical and practical foundations for developing and implementing forensic methodologies for investigating criminal offences committed by organised criminal groups in the sphere of economic activity. In particular, the author examines issues related to the forensic classification of crimes committed by organised criminal groups in the field of economic activity, the theoretical foundations of the forensic characteristics of such crimes, and the methodological

foundations for investigating them (Pashynska, 2023).

Certain issues related to the criminal-law qualification and the algorithm of actions of the Strategic Investigations Department of the National Police in detecting and investigating specific types of crimes in the sphere of economic activity committed by organised groups and criminal organisations were examined by a team of scholars including **D.B. Sanakoiev, O.V. Neklesa, D.S. Yuriev**, among others (Sanakoiev, Neklesa, Yuriev, Yefimov, Paleshko, 2021).

The research of **I.M. Osyka** addresses the peculiarities of investigating document forgery and their use in entrepreneurial activity. The author developed the concept of the complexity of committing economic crimes in the form of criminal technologies of enrichment; proposed a classification of documents subject to forgery for use in business crimes, based on the criterion of functional purpose and information medium (paper, electronic, plastic); introduced definitions of methods of forgery and use of forged documents; identified problematic issues in analysing primary materials; outlined an indicative list of circumstances subject to mandatory establishment depending on the category of documents forged and used; determined the peculiarities of typical investigative situations and formulated recommendations for conducting investigative and operational measures (tactical operations) in cases of forgery and use of forged documents in entrepreneurship. Algorithms of investigative actions were provided depending on typical investigative situations, particularly at the initial stage of the investigation, along with practical recommendations for carrying out investigative (search) actions (Osyka, 2007).

The scientific works of **A.O. Milevska** are devoted to a specific area – forgery of notarial documents. She analysed the types, forms, methods, and features of forgery of such documents; expanded the concept of a “notarial document”; examined the stages of pre-trial investigation, the specifics of investigative actions, the appointment and conduct of forensic examinations; paid attention to the preservation of notarial secrecy, the optimisation of pre-trial investigation processes, and information interaction between justice bodies, law enforcement agencies, and courts. She also provided recommendations for eliminating legislative inconsistencies (Criminal Code, Criminal Procedure Code, Law *On Notariate*) and improving procedures for information exchange. The author analysed the definitions of the concepts “method of forgery,” “form of forgery,” and “type of forgery” as system-forming elements of the foren-

sic characteristics of this phenomenon (Milevska, 2016).

Theoretical provisions and practical recommendations regarding the use of specialised knowledge in the investigation of official forgery were the subject of **N.V. Kopcha's** research. Within the framework of her study, the author provided recommendations on the peculiarities of involving specialists in conducting certain investigative actions during the investigation of official forgery, such as inspection, search, and interrogation. She examined issues of types of document forgery and methods of detection, the signs to which investigators should pay attention during examination, the peculiarities of forgery of electronic documents in electronic document circulation systems, and offered proposals regarding the algorithm of investigative actions in preparation for interrogation in such criminal proceedings (Kopcha, 2023).

Methodological approaches to the investigation of certain types of criminal offences in the field of economic activity, in particular those related to document forgery, have been proposed in the form of scholarly articles by **D.P. Hurina and I.V. Kalinina (2017)**. Their research focuses on the methodology of investigating economic crimes involving document forgery, emphasising the role of the investigator and the expert in preventive work within the methodological process of investigation. The authors identify the key principles, tasks, and structure of the methodology for investigating economic crimes involving document forgery. Separately, the research team highlights the role of "prevention" on the part of the investigator and expert—namely, the active participation of specialists in preventing falsifications at the investigation stage (Hurina, Kalinina, 2017).

Thus, at present, the issue of investigating criminal offences in the sphere of economic activity related to document forgery is gradually gaining importance within forensic science. Nevertheless, research in this area remains fragmented and requires further theoretical generalisation and practical adaptation. The existing studies tend to concentrate on individual components of the investigation and address separate methodological techniques, such as document examination, preparation for forensic analysis, and the conduct of typical investigative (search) actions (interrogation, seizure, search) in the context of the specific features of investigating individual types of criminal offences.

Currently, there is no unified and systematised methodology for investigating criminal offences in the economic sphere related to document forgery that would encompass the entire

cycle of investigation, taking into account modern forms of document falsification (electronic, digital, accounting, etc.). Many works address the peculiarities of investigating criminal offences in the sphere of economic activity where forgery does not constitute an independent object of investigation but functions as an auxiliary means of implementing fraudulent schemes, abuses, or budgetary embezzlement. Moreover, there is an evident lack of adaptation of existing methodologies to new challenges, such as the use of digital forgery technologies, falsification of electronic digital signatures (EDS), and virtual documents in financial circulation.

At the current stage, forensic science demonstrates the following shortcomings: the absence of a systematic approach to the development of a unified forensic methodology for investigating forgeries in the economic sphere; the need to update tactics and algorithms of investigative (search) actions in light of modern digital technologies in document circulation; and the necessity of revising the classification of forgery methods in accordance with technological progress (graphic, electronic, hybrid forgeries, etc.). These circumstances highlight the urgent need to develop a comprehensive forensic methodology for investigating such criminal offences, as is also emphasised by forensic scholars.

For example, the necessity of creating a methodology for investigating financial crimes, with the definition of its fundamental principles, is stressed by **S.S. Cherniavskiy, Yu.M. Chornous, P.V. Tsymbal, and others (2020)**. The authors underline the importance of considering essential specific features in the development of forensic methodologies for investigating individual types of criminal offences, which expands the content of their forensic characteristics, provides preconditions for the application of effective investigative methods, means, and techniques, and enhances the efficiency of law enforcement activities in accordance with the specific nature of these offences (Cherniavskiy, Chornous, Tsymbal, Samodin, Nadiia, 2020).

Taking into account such essential specific features, as noted by the scholars, is of key importance for improving the effectiveness of investigating criminal offences in the economic sphere related to document forgery. It allows for the expansion of the forensic characteristics of document forgery in the economic domain, more precise formulation of tactical and organisational techniques, and the targeted use of resources at all stages of investigation.

In his monograph *Forensic Support for the Investigation of Crimes Committed in*

the Budgetary Sphere of Ukraine (2012), **R.L. Stepaniuk** emphasises that “*the structuring of any system of knowledge is an integral process for optimising its cognitive function. As regards forensic methodologies, structuring likewise ensures their functional purpose. Therefore, it is indisputable that the absence of a unified approach to structuring an individual forensic methodology undermines the prospects for the practical implementation of scholarly recommendations*” (Stepaniuk, 2012).

At the same time, among the problematic aspects of modern forensic methodology, particularly in the sphere of economic activity involving document forgery, the following should be noted: insufficient typification of investigative situations arising in the detection of forgeries in financial documentation; insufficient research into issues of digital falsification, including the forgery of electronic documents and data in accounting software; inadequate use of the specialised knowledge of economic and accounting experts, which complicates the qualification of the offence; and imperfect inter-agency cooperation between investigators, financial institutions, tax authorities, and expert institutions.

In the context of forming the structure of a separate forensic methodology for investigating criminal offences in the economic sphere related to document forgery, it is worth agreeing with the position of **V.M. Shevchuk (2020)**. The scholar argues that the structure of investigating crimes must include the following elements: “the peculiarities of identifying signs of a criminal offence and initiating criminal proceedings, as well as the specifics of the tactics of conducting certain investigative (search) actions, covert investigative (search) actions, and securing measures.” He further asserts that a separate forensic methodology should consist of the following elements (blocks): (1) forensic characteristics of the criminal offence; (2) circumstances to be established; (3) peculiarities of identifying signs of a criminal offence and initiating criminal proceedings; (4) typical investigative situations and versions at the initial stage of investigation, together with the investigator’s action plan for their resolution and verification; (5) typical investigative situations and versions at the subsequent stage of investigation, with the investigator’s action plan for their resolution; (6) organisation and planning of the investigation, including the investigator’s interaction with other participants in criminal proceedings; (7) peculiarities of the tactics of conducting certain investigative (search) actions, covert investigative (search) actions, and securing measures; (8) forensic prevention measures for individual types and groups of criminal offences” (Shevchuk, 2020).

In view of the above, within a separate methodology for investigating criminal offences in the sphere of economic activity related to document forgery, the following structural elements should be distinguished: the forensic characteristics of criminal offences in the sphere of economic activity related to document forgery; the forensic classification of such criminal offences; the circumstances to be established in the course of the investigation; typical investigative situations arising during the investigation; the use of specialised knowledge in the investigation; the organisational and tactical principles of interaction between the investigator and other actors in the course of the investigation; and the tactics of individual investigative (search) actions during the investigation of criminal offences in the sphere of economic activity related to document forgery.

In addition, it appears expedient, within the framework of a separate methodology for investigating such criminal offences, to address the following categories: the experience of foreign states in investigating criminal offences in the sphere of economic activity related to document forgery; and international cooperation in the investigation of such criminal offences.

4. Conclusions

Thus, having analysed the scholarly literature on the study of issues concerning the forensic methodology of investigating criminal offences in the sphere of economic activity related to document forgery, existing scientific works may be divided into four main groups:

1. Works dealing with the general principles of organisation and methodology of investigating criminal offences.
2. Works devoted to the development of the scientific foundations of methodologies for investigating criminal offences in the economic, including the business, sphere.
3. Works addressing the investigation of related criminal offences.
4. Works directly examining the investigation of criminal offences in the sphere of economic activity related to document forgery.

Despite the availability of scholarly contributions that will undoubtedly serve as a foundation for the formation of a separate forensic methodology for investigating criminal offences in the sphere of economic activity related to document forgery, the level of research into this issue remains insufficient. It is necessary to conduct further in-depth studies aimed at: generalising existing judicial and investigative practice (including the analysis of typical methods of document forgery in the economic sphere, mechanisms of their use, and dissemination within economic activity); studying current trends and technologies used in falsifying business documents, in particu-

lar the use of digital tools, forgery of electronic signatures, and data manipulation in accounting and financial software; forming a classification and systematisation of types of forged documents in the economic sphere, their features, methods of detection, and identification under conditions of digitalised document management; developing specialised forensic methodologies and recommendations for pre-trial investigation bodies, covering effective means of detecting, recording, seizing, and examining forged documents, as well as ensuring interaction between investigators and experts in economics, digital technologies, and document studies; updating the forensic characteristics of such criminal offences, taking into account legislative changes, transformations in the business environment, and the impact of information technologies on the mechanisms of committing criminal offences.

For the effective investigation of such offences, it is advisable to develop a unified methodology for investigating criminal offences related to document forgery in economic activity; to improve the algorithms of investigative (search) actions considering the specifics of electronic document management; to expand the use of forensic examinations, in particular technical examination of documents, economic examination, and digital trace examination; and to promote an interdisciplinary approach to investigating such criminal offences through the involvement of specialists in finance, auditing, IT, and related fields.

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СТАН НАУКОВИХ ДОСЛІДЖЕНЬ ПРОБЛЕМ КРИМІНАЛІСТИЧНОЇ МЕТОДИКИ РОЗСЛІДУВАННЯ КРИМІНАЛЬНИХ ПРАВОПОРУШЕНЬ У СФЕРІ ГОСПОДАРСЬКОЇ ДІЯЛЬНОСТІ, ПОВ'ЯЗАНИХ ІЗ ПІДРОБКОЮ ДОКУМЕНТІВ

Анотація. Метою статті є вивчення стану наукових досліджень проблем криміналістичної методики розслідування кримінальних правопорушень у сфері господарської діяльності, пов'язаних з підробкою документів. **Результати.** У межах наукового дослідження автором здійснено всебічний аналіз сучасного стану криміналістичної розробки проблем, що стосуються методики розслідування кримінальних правопорушень у сфері господарської діяльності, пов'язаних із підробкою документів. Увагу зосереджено на вивченні наукових підходів, сформованих у вітчизняній криміналістичній науці, щодо тактичних засад виявлення, фіксації, дослідження та використання доказової інформації під час розслідування таких кримінальних правопорушень. Проаналізовано ключові тенденції, які впливають на розвиток методичних засад розслідування правопорушень еко-

номічного характеру, зокрема цифровізацію документів, появу нових форм фальсифікації, активне використання електронного документообігу та засобів маскування злочинної діяльності в корпоративному середовищі. **Висновки.** Визначено, що попри наявність окремих методичних рекомендацій, узагальнень слідчої практики та наявних наукових розробок, відсутнє комплексне бачення системної методики розслідування таких кримінальних правопорушень, адаптованої до сучасних умов. Розкрито актуальні наукові проблеми методики розслідування кримінальних правопорушень у сфері господарської діяльності, пов'язана з підrobкою документів. Наголошено на потребі між-дисциплінарного підходу до формування оновленої криміналістичної методики, яка б враховувала специфіку предмета посягання, механізм вчинення підrobки, особливості суб'єктів правопорушення та новітні технічні можливості для виявлення фальсифікацій. У результаті проведеного аналізу зроблено висновок про доцільність активізації наукових досліджень у цій сфері, розроблення єдиних стандартів і методичних рекомендацій для практичних працівників, а також удосконалення навчальних програм підготовки слідчих, експертів і прокурорів з урахуванням зазначених викликів.

Ключові слова: криміналістична методика, підrobка документів, господарська діяльність, економічні злочини, слідча практика, наукові дослідження, електронний документообіг, фальсифікація.

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