Problematic Aspects of the Classification of Forensic Economic Examination

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The theoretical-methodological foundations of the development of forensic economic examination regarding the determination of classification features of its species composition have not only theoretical-methodological, but also direct practical significance in the activities of expert economists, as well as judicial investigative bodies in the event that the latter appoint this type of examinations. This research paper's purpose is to study the criteria for the classification of forensic economic examinations, established by soviet scientific thought, aimed at improving the systematization of their species composition. Using the techniques of analysis, synthesis, induction, deduction and generalization, it was determined that the emergence of new types and sorts of forensic economic examinations depends on factors that can be combined into two groups: 1) socio-economic relations — a change of their format; 2) judicial and investigative practice —emergence of new objects of research and tasks; 3) economic offenses — new ways, techniques of committing economic crimes. It has been established that the structural differentiation of this type of forensic examinations is due to the procedural needs of the judicial and investigative practice. It has been found that the criterion for systematization of the species composition of forensic examinations belongs to the economic plane, namely to the distribution of social production into the spheres of material and immaterial production. The next stage of the distribution of economic examinations is to

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the relevant industries according to certain types of activity with the definition of the main criterion of classification — according to the type of production activity. Thanks to this, compliance with the set of requirements for the scientifically based selection of classification criteria with the distinction of sorts and types of economic examinations is ensured.

Keywords: *forensic economic examination; judicial system; classification features; classification criterion; economic relations; types of activities.*

Research Problem Formulation

Science as a way of learning the surrounding reality has an appropriate methodological base which includes principles, basic categories, methods, techniques, etc. Among them, such a necessary and effective methodological tool of knowledge as a classification which is used to group system elements (objects, phenomena, processes) according to stable features which greatly facilitates epistemological processes in the study of system functioning, is singled out.

Currently, forensic economic examination, as one of the most important tools of judicial system, has particular issues in its development. First of all, this refers to the lack of criteria for the classification of forensic economic examination established by law. Given forensic examination is one of the most widespread and essential, and its importance as an effective and preventive tool, which is used by forensic investigative bodies aimed at investigating and preventing economic crimes, has no doubt. Domestic scientific research on the development of a single classification feature that would meet scientifically based requirements continues until now, causing certain discussions points, which will be mentioned later. This is a factor that restrains the methodological and methodical development of various types of economic examinations and at the same time highlights the potential of further scientific research.

The above-mentioned methodological issue, on the one hand, is due to insufficient scientific development of classification as a research method. On the other hand, its cause is the turbulence of economic process which is characteristic not only for the domestic economic environment, but also for the economic systems of other countries of the world, in particular with the developed market economy. Considering the economic system as a set of deterministic relationships, it can be noted that the stabilization of economic processes will lead to similar positive transformations in the theoretical and methodological base of economic sciences, which collectively form the basis for the development of forensic economic examination. Such dependence can be traced extremely clearly.

Taking into account the work of theorists and practitioners of forensic economic examination, it is possible to state with high probability that the criterion for a scientifically based classification of the species composition of forensic economic examination (during a thorough analysis of economic processes and their impact on other spheres of human activity) should be sought in the economic plane, about which will be indicated later.

Undeniably, solving of this issue will add clarity and systematicity to the transformational development of forensic economic examination in modern conditions, in turn, this requires fruitful scientific research by scientists and specialists in the economic profile.

Analysis of Essential Researches and Publications

To study this essential methodological issues, domestic and foreign scientists devoted their research, in particular O. V. Anishchenko and O. V. Khomutenko [1]; N. L. Hres and K. K. Nedostup [2]; L. V. Dikan, V. D. Ponikarov and O. V. Kozhushko [3]; N. I. Klymenko and V. V. Fedchyshyna [4]; H. A. Matusovskyi [5]; I. V. Pyrih [6]; E. B. Simakova–Yefremian, V. L. Fedorenko and L. V. Svyrydova with co-authors [7]; A. V. Svintsytskyi and A. M. Padalka [8]; Yu. B. Foris and V. P. Koloniuk [9]; P. P. Cheberiak [10], O. O. Shushko [11], etc. Without diminishing the methodological and practical significance of their scientific

1 Аніщенко О. В., Хомутенко О. В. Класифікація судових економічних експертиз на сучасному етапі розвитку судової експертизи. *Теорія та практика судової експертизи і криміналістики.* 2018. Вип. 18. С. 476—483. DOI: 10.32353/khrife.2018.54 (date accessed: 10.11.2022).

2 Гресь Н. Л., Недоступ К. К. Організаційно-процесуальні основи судово-економічної експертизи : навч. посіб. Дніпро, 2020. 154 с. URL: http://ir.nmu.org.ua/handle/123456789/158744 (date accessed: 10.11.2022).

3 Дікань Л. В., Понікаров В. Д., Кожушко О. В. Судово-економічна експертиза : навч. посіб. Харків, 2014. С. 242—265. URL : http://repository.hneu.edu.ua/handle/123456789/7964 (date accessed: 10.11.2022).

4 Клименко Н. І., Федчишина В. В. Судово-економічна експертиза : сучасний стан і актуальні питання. *Криміналістичний вісник.* 2016. № 1 (25). С. 56–61. URL: https://visnyk.dndekc.mvs.gov.ua/index.php/visnuk/issue/view/28/ISSN%201992-4437%20%D0%9A%D1%80%D0%B8%D0%BC%D1%96%D0%BD%D0%B0%D0%BB%D1%96%D1%81%D1%82%D0%B8%D1%87%D0%BD%D0%B8%D0%B9%20%D0%B2%D1%96%D1%81%D0%BD%D0%B8%D0%BA%201%20%2825%29%202016 (date accessed: 10.11.2022).

5 Матусовский Г. А. Экономические преступления: криминалистический анализ. Харьков, 1999. 480 с. URL: https://library.nlu.edu.ua/POLN_TEXT/KNIGI/MATUSOVSKIY_1999.pdf (date accessed: 10.11.2022).

6 Пиріг І. В. Теоретико-прикладні проблеми експертного забезпечення досудового розслідування : монографія. Дніпропетровськ, 2015. 432 с. URL: https://er.dduvs.in.ua/bitstream/123456789/2363/1/%D0%BC%D0%BE%D0%BD%D0%BE%D0%B3%D1%80%D0%B0%D1%84%D1%96%D1%8F_2_%D0%9F%D0%B8%D1%80%D1%96%D0%B3_%D0%BC%D0%B0%D0%BA%D0%B5%D1%82.pdf (date accessed: 10.11.2022).

7 Сімакова-Єфремян Е. Б., Федоренко В. Л., Свиридова Л. В. та ін. Класифікація судових експертиз : монографія / за заг. ред. Е. Б. Сімакової-Єфремян. Харків, 2021. 568 с.

8 Свінцицький А. В., Падалка А. М. Поняття та значення судових експертиз у розкритті й розслідуванні організованої злочинної діяльності у сфері оподаткування. *Інформація і право.* 2020. № 3 (34). С. 98–100. DOI: 10.37750/2616-6798.2020.3(34).220999 (date accessed: 10.11.2022).

9 Форис Ю. Б., Колонюк В. П. О системном анализе судебно-экспертных классификаций. *Криміналістика і судова експертиза*. 2018. Вип. 63 (1). С. 81–92. URL: https://digest.kndise.gov.ua/wp-content/uploads/2021/06/2018_1.pdf (date accessed: 10.11.2022).

10 Чеберяк П. П. Завдання судових експертиз при розкритті й розслідуванні злочинів, вчинених в економічній сфері України. *Наукові записки Львівського університету бізнесу та права.* 2013. Вип. 10. С. 83—88. URL: http://nbuv.gov.ua/UJRN/Nzlubp_2013_10_22 (date accessed: 10.11.2022).

11 Шушко О. О. Забезпечення економічної безпеки національної економіки шляхом економічної експертизи : дис. … канд. екон. наук : 08.00.03. Запоріжжя, 2019. 231 с.

investigations, we believe that the features of forensic economic examination as one of the most important definitions of classification methodological issues in the development of forensic economic expertise require further scientific research.

Article Purpose

Carrying out a systematic analysis of the classification criteria of forensic economic examinations to improve the systematization of their species composition in modern conditions.

Research methods

The following methods of scientific reasoning were used during the research analysis, synthesis, induction, deduction, generalization.

Main Content Presentation

The concept of *classification* (from Latin *classis* — rank, class and *facio* — do) means dividing a set of any objects (elements) into groups (subsets) based on common features. To classify correctly, the following requirements should be met: 1) subsets should not overlap (contain common elements); 2) sums of subsets give the initial set of classified objects; 3) each element belongs to a specific class; 4) sets are divided into groups based on one feature [12]. In addition, it should be noted, the classification is a necessary condition of the cognitive process, and in scientific practice, the classification systems are taken into account, which make it possible to demonstrate the fundamental patterns of movements and development of objective reality. That is, classification as an integral component of scientific research and one of the most important methodological procedures is characterized by the distribution of subjects according to common features with the formation of a certain system of classes of this set of subjects. At the same time, the tasks that are solved as a result of classification are as follows:

- development of general principles of division objects, phenomena and processes into certain group;
- identification of common features of a certain group;
- direct grouping of objects, phenomena and processes.

From an epistemological point of view, the above makes it possible to learn the regularities of the emergence and development of objects, phenomena and processes. Attempts to clasify forensic examinations were carried out during the time of command-administrative economy, to which many scientific works are assigned of domestic scientists that contribute to the controversy regarding the definition of this criterion.

The classification of forensic economic examinations is an objective, necessary process and an important methodological issue that expert science investigates. For a more in-depth and comprehensive coverage of the mentioned issue, it is worth paying attention to the key moments in the evolution of forensic economic examination, which at the beginning of its emergence and formation was called forensic accounting.

Forensic accounting examination as a special institute of expert accountants began to develop in 13^{th}—17^{th} C. [13]. And

12 Українська радянська енциклопедія : у 12 т. Т. 5. Київ, 1980 / за ред. М. П. Бажана. 542 с. URL: https://leksika.com.ua/19120918/ure/klasifikatsiya (date accessed: 10.11.2022).

13 Панченко І. А. Етапи розвитку судово-бухгалтерської експертизи. URL: http://www.rusnauka.com/19_NNM_2007/Economics/23348.doc.htm (date accessed: 10.11.2022).

it was in the 17th century in Western European countries, the formation of an industrial type of production took place (the emergence of new types of production based on the achievements of science and technology, an unprecedented increase in the volume of trade and the circulation of large capital), and therefore market relations. Accordingly, this examination was in demand due to the rapid development of socio-economic relations based on the intensification of commodity and monetary exchange.

The end of the 19th and the beginning of the 20th centuries became the next key stage in the transformation of this examination. Against the background of historical changes in economic relations with the transition of the domestic economy to market principles of management (the format of economic relations between economic entities changed radically, which was reflected in other spheres of activity), forensic accounting examination at the structural level was downgraded to a species, and the class was called forensic economic examinations.

The need for the classification of forensic economic examinations against the background of dynamic economic development arose as a response to the increase in the number of economic studies in various areas of economic activity. It can be confidently asserted that the creation of a national economic complex with many spheres of production and the corresponding industry structure led to the emergence of economic sciences that studied them, and therefore to the further development of forensic accounting expertise (the basis of which is economic sciences) with the subsequent appearance of new types of examinations. That is, the search for classification features and the emergence of new types of production and specialized sciences from their study are closely related processes. Even more, an interrelated triad is explored: the *economy* with its multi-sector structure, which tends to become more complex; *economic sciences*, which study and justify economic phenomena and processes, and *economic crimes*, the methods of which are also complicated as similar processes in the economy become more complicated. And therefore, in determining a scientifically based classification criterion, the specified key processes should be taken into account, giving priority to economic ones among them.

The formation of forensic accounting examination required its structural arrangement which is fair in the conditions of various economic systems of management in which the domestic economy functioned:

- in the conditions of a command-administrative economy during the investigation of economic crimes, the most common types of forensic accounting examination (at that time such examination occupied the highest structural level) were planning and economic, pricing examination, etc. Forensic accounting examinations were conducted where the need for specific expertise in the field of accounting arose in the process of inquiry, preliminary investigation, and court proceedings. Their appointment in criminal cases was explained by the spread of only two main forms of ownership: state (dominant) and collective. For instance, the accounting examination was appointed during the investigation by law enforcement agencies of theft of state or public property or official and economic crimes;

- in the conditions of market relations with their multi-system type of economy (a significant number of economic subjects of various organizational forms and forms of ownership) during the investigation of economic crimes, much more types of economic examinations are used (forensic accounting, financial-credit, in the field of taxation, insurance, etc.).

Today, there is almost no need to conduct certain types of forensic economic examinations: for instance, in the planning-economic one, which was in demand in the command-administrative economy, since all parameters of social production during the times of the USSR, starting from the actual production and ending with the stage of consumption, were determined by planning bodies. Instead, there was a need to conduct expert studies, demonstrating a new format for the development of economic relations — violation regarding the formation and distribution of the company's share capital, property and share contributions, corruption crimes, and many others.

Just as numerous theoretical studies carried out during the time of the planned economy failed to develop unified classification features for organizing the species compositions that arose and spread as a result of the transformation of the economic conditions of business (the end of the 1980s), they have also not successed until now and modern theoretical developments for a new type of economic relations. The turbulence of the socio-economic environment, the inconsistency of the regulatory and legal framework, issues of a scientific and applied nature in the development of sciences related to forensic economic examination, which have been observed in recent years, are destabilizing factors in the development of forensic examination in both a theoretical and practical sense.

For this reason, the question arises: to what extent will the resolution of this epistemological question affect the effectiveness of the functioning of forensic expert activity in the economic sphere, and does it generally have (apart from theoretical) particular value as well?

First of all, we note that the clear differentiation of forensic economic examinations by their types (at the same time by subtypes) has important procedural and forensic, theoretical and practical significance[14]. This greatly facilitates the work of judicial and investigative bodies in the case of appointment of economic examination, in which tasks are clearly formed in accordance with the competence of experts.

The need for the classification of this type of examinations, as was mentioned earlier, is an objective necessity. The appearance of new species is a continuous process and a reflection of dialectical development characterized by its own laws. The emergence of new types (genera) of forensic economic examinations may be caused by the following objective factors:

- emergence of new ways and methods of committing economic crimes. First of all, they concern the organization of accounting, the implementation of financial and credit operations, which are of a hidden nature;
- emergence of new objects of research as a result of a technological breakthrough in social production, as well as new tasks due to the need for them by judicial and investigative bodies.

14 Форис Ю. Б., Колонюк В. П. Op. cit. С. 81. URL: https://digest.kndise.gov.ua/wp-content/uploads/2021/06/2018_1.pdf (date accessed: 10.11.2022).

For instance, the distribution of electronic document circulation and related documents in electronic forms which under certain requirements are the objects of researches, or the clarification of the circumstances leading to the bankruptcy of an enterprise, which are investigated by the forensic economic examination by the resolution of investigative bodies using economic methods and techniques;

- a change in the format of socio-economic relations as a result of a change in the type of economic system of management, which is reproduced in the dominance of a certain form of ownership of the means of production (market, planned economy, public-private partnership, mixed type of economy, etc.). An example is planning and economic examination as a result of a planned approach to management.

The action of the mentioned factors makes it necessary to improve the classification features of forensic economic examinations, which (respectively) is the prerogative of ministries and other central bodies of executive power, to the sphere of management of which belong state specialized institutions that carry out forensic expert activities [15].

In the scientific literature on this topic, you can find objective requirements that the criteria for the classification of forensic examinations must meet: have permanent and fundamental, not temporary and random factors as their core; be to a certain extent determined by criteria-characteristics; have a stable objective character; distinguish the main, dominant criterion in the case when the basis of the classification is not one, but several signs-criteria [16].

In our opinion, the classification of forensic economic examination as a complex epistemological process should meet the following scientifically based requirements;

- a simple, logical algorithm for substantiating criteria;
- the universality of the criterion, that is, it must *"work"* and can be applied in certain economic relations, as well as in their transformation;
- have a scientifically based nature.

Undoubtedly, the issue of classification is currently controversial and debatable which is also related to the problems of scientific methodology. That is, classification as one of the methods of cognition is not supported by a general scientific theory of classification, scientific theoretical developments that would reflect the algorithm of this scientific procedure in general.

It is undeniable that the emergence and development of forensic examinations, their types and kinds (on the example of the economic examination) are due to the procedural needs of the judicial system in the investigation of economic crimes which outlines the tasks for expert economic research which requires the development of a theoretical and methodological base of this kind examination. This should also include the practical activities of forensic experts, who, thanks to the systematization of practical activities, can form new structural levels of forensic

15 Про судову експертизу : Закон України від 25.02.1994 р. № 4038-XII (зі змін. та допов.). URL: https://zakon.rada.gov.ua/laws/show/4038-12#Text (date accessed: 15.11.2022).
16 Аніщенко О. В., Хомутенко О. В. Op. cit. С. 479. DOI: 10.32353/khrife.2018.54 (date accessed: 15.11.2022).

economic examinations; direct theoretical and methodological development of economic sciences based on the process of differentiation and integration, which are two aspects of the epistemological process.

The difficulty in carrying out classification as a scientific epistemological approach is explained by the difficulty in abstraction, in determining general, systematic features that unite.

The specified methodological issue belongs to the circle of theoretical research of forensic examination — the general theory of forensic examination which studies the connection of basic sciences with subject forensic and relevant types of forensic examination.

The task of forensic examination as a science is to develop a scientifically based classification of the entire variety of forensic economic examination. With the use of methods of abstraction, system analysis and synthesis, tasks, research methods, expert specialties are organized, which makes it possible to create a general picture of interrelated system elements and, on the basis of this, to develop a scientifically based architecture of the classification of forensic economic examinations according to a single criterion, which in the conditions of a certain economic system and for a certain period would be characterized by constancy and immutability.

Scientifically based classification must be ensured by observing the principles of development, structure and interconnection of the main stages: selection of a plurality of objects; exact definition of the features by which they will be compared; method of division into classes (class selection algorithm) [17].

One of the most common classifications of forensic economic examinations is the classification by H. A. Matusovskyi, taking into account the characteristics of various branches of the economy, types of economic activity, as well as the subject of research [18]:

1. By sectors of the economy and types of economic activity:
   1) by economic sectors: industrial, agricultural, construction, transport and communication, service;
   2) by types of economic activity: tax, privatization, insurance, investment, foreign economic, etc.
2. By the subject of research:
   1) class of examinations: forensic economic examination;
   2) types of examinations: forensic accounting, planning-economic, financial-economic, production-economic, pricing, economic-statistical, labor economics examination, etc.;
   3) types of examinations: financial and credit and economic examination of banking operations which belongs to the type of financial and economic examination; economic examination of production resources, economic technological examination, economic-technical examination, etc., which belong to the type of economic examination of production resources.

By the way, the following subtypes of forensic economic examination are highlighted in the Instructions on the Appointment and Conduct of Forensic

17 Юнацький О. В. Конспект лекцій з дисципліни «Експертологія». Дніпро, 2016. 150 с. URL: https://dduvs.in.ua/wp-content/uploads/files/Structure/library/student/lectures/1130/3.1.pdf (date accessed: 15.11.2022).

18 Матусовский Г. А. Op. cit. С. 468—469. URL: https://library.nlu.edu.ua/POLN_TEXT/KNIGI/MATUSOVSKIY_1999.pdf (date accessed: 10.11.2022).

Examinations and Expert Research [19] forensic examination of accounting and tax accounting; examination of financial and economic activity; examination of financial and credit operations.

As a result of numerous studies by scientists and practitioners of forensic expert activity, forensic examinations are divided into the following structural levels by nature and fields of knowledge:

1) *forensic examination class*. This is the highest level formed on the basis of a unifying condition or feature. Such a grouping feature is the commonality of knowledge, which plays the role of a source of formation of the theoretical and methodological foundations of the development of forensic examinations, as well as objects that are investigated on the basis of this knowledge [20]. The class of examination as a rather variable category may undergo certain transformations as a result of the emergence of new types, and kinds of forensic examination and changes in their status. Thus, with the beginning of the structuring of the forensic accounting examination, which was a consequence of the fundamental transformation of economic relations in our country, the classification status of the traditional forensic accounting examination decreased, as a result of which it became one of the types of the class of economic examinations [21]. Undoubtedly, the emergence of new types of forensic examinations and the formation of new classes by them is a natural phenomenon, as it reflects the complication of economic relations and the increase in the structuring of the economy. In addition, in practical terms, the structuring of levels of forensic examinations (in particular, the identification of the class of examinations as their highest structural level) makes it possible to determine the organizational structure of forensic institutions;
2) *type of examination*. The basis for its definition is the subject and object, as well as the applied methods of expert research[22]. From a practical point of view, the type of examination is the main category of this classification;
3) *types of examinations*. This structural level is a component of a kind of examination. The feature that unites them is the specificity of the subject which distinguishes them from objects and methods of research common to the genus [23]. In turn, the type of examination is divided into subtypes, i.e. varieties of the species composition which are characterized by specific tasks and methods of research.

The above-mentioned classification of forensic examinations (by fields of

19 Про затвердження Інструкції про призначення та проведення судових експертиз та експертних досліджень та Науково-методичних рекомендацій з питань підготовки та призначення судових експертиз та експертних досліджень : наказ Мін'юсту України від 08.10.1998 р. № 53/5 (зі змін. та допов.). URL: https://zakon.rada.gov.ua/laws/show/z0705-98#Text (date accessed: 12.11.2022).

20 Експертизи у судочинстві України : наук.-практ. посіб. / за заг. ред. В. Г. Гончаренка. Київ, 2017. 504 с. URL: https://pidru4niki.com/74883/pravo/klasifikatsiya_ekspertiz_harakterom_galuzi_spetsialnih_znan (date accessed: 02.09.2022).

21 Аніщенко О. В., Хомутенко О. В. Op. cit. С. 478. DOI: 10.32353/khrife.2018.54 (date accessed: 02.09.2022).

22 Експертизи у судочинстві ... URL: https://pidru4niki.com/74883/pravo/klasifikatsiya_ekspertiz_harakterom_galuzi_spetsialnih_znan (date accessed: 02.09.2022).

23 Ibidem.

knowledge) facilitates the correct choice of the addressee of expert research, provides for the training and retraining of expert personnel, determines their competence and specialization, assists to determine types and kinds of examinations.

The importance of this issue can be concluded from the following. Employees of NSC «Hon. Prof. M. S. Bokarius FSI», scientific research institutions of forensic examinations of the Ministry of Justice of Ukraine and the Scientific Center of Forensic Examination of the Republic of Moldova carried out the research work *"Improving the classification of forensic examinations"* which made it possible to improve the classification of forensic examinations at the level of an integrated approach, to propose ways solving problems that arise during the development of such a classification [24]. On the other hand, this issue has risen from the state (regional) level to the level of international cooperation [25].

Law of the Republic of Moldova no. 68 of 14 April 2016 *On Forensic Examination and Status of a Forensic Expert* classifies forensic examinations according to the following criteria: sequence of examinations; scope of research; the number of experts participating in research; scientific disciplines, information from which was used during examinations [26]. Thus, the classification concerns only the organizational part, leaving out its most important part — the economic part.

Currently, there is no doubt that the study of classification features of the species composition of forensic economic examinations is reaching a qualitatively new level of development.

The complexity of choosing a criterion for the classification of economic profile examination involves conducting scientifically based research, which, in turn, requires:

- abstraction from secondary, non-essential features with the selection of the general, most essential feature for the objects being classified;
- fundamental analytical research of economic processes, socio-economic relations as the organic connection of all types of human activity with material production. The forensic economic examination is no exception because its basis is specialized sciences that explain economic processes, economic relations and transactions between business entities of various forms of ownership and organizational forms.

Any classification is built using the comparative method. The basis of the construction of all classifications is the relationship between the general and the special. In the bowels of this category, categories of quality and quantity are formed and developed. Recognition of an object begins with a single one. For the first time, a visible object is perceived as the only one of its kind. The researcher tries to get to know the subject from a qualitative point of view. Making the transition from a single object to a set, using the method of comparison, the researcher in

24 Сімакова-Єфремян Е. Б., Федоренко В. Л., Свиридова Л. В. та ін. Op. cit.

25 Гурэу Н., Лопатенко И. О совершенствовании классификации судебных экспертиз. *Актуальні питання судової експертизи та криміналістики:* зб. мат-лів міжнар. наук.-практ. конф. до 95-річчя створення Харків. НДІСЕ ім. Засл. проф. М. С. Бокаріуса (Харків, 10—11.10.2018). Харків, 2018. С. 34—36.

26 Гурэу Н., Лопатенко И. Op. cit. С. 34.

the process of comparing them reveals signs of coincidence, similarity (general comparison objects) and differences (single, special).

Some modern scientific studies related to the classification of forensic economic examinations on a certain basis.

Thus, O. V. Anishchenko and O. V. Khomutenko, choosing a classification criterion from among the list of main features of the classification object of forensic economic examination, give an important place to the essence of the feature. It is certainly hard to disagree with this. Accordingly, scientists consider the essence of a sign as a triad of elements [27]:

1) research by the classification features of which can be considered objects, methods and the subject of research and tasks caused by it;
2) a procedural document, the classification features of which may include judicial proceedings, according to which an examination is appointed;
3) information whose classification features is completeness, reliability, etc.

Priority among the mentioned elements, in these authors' opinion, should be given to the criteria that characterize the research itself, and the main feature of the latter should be the subject of the research and the tasks determined by it.

O. V. Anishchenko and O. V. Khomutenko consider the next stage of the research algorithm based on the existing expert practice to be the need to group expert tasks, which makes it possible to form types of forensic economic examinations, which can be: accounting examination; pricing examination; taxation examination; examination of the financial state of the enterprise; examination of banking transactions, transactions with securities and other financial transactions; examination of wages, pensions and other payments to citizens; examination of the targeted use of budget funds; examination of documentary validity and calculation of the amount of damages; examination of another kind [28].

As a result of the grouping of expert tasks and the determination of the types of forensic economic examinations based on them, these scientists propose to determine the types of examinations by the names of certified expert methods and certain types of examinations for the conduct of which there are no certified expert methods [29].

A. V. Svintsytskyi and A. M. Padalka draw attention to the fact that the classification of forensic economic examination is a relevant issue, because it is important for the development and improvement of the theory of forensic examination and is the basis for the formulation of the expert's opinion and its assessment by judicial and investigative bodies as sources of evidence. In the opinion of scientists, as a classification criterion of forensic economic examinations, the branch of economic knowledge should be chosen, according to which such types of examinations can be distinguished [30]:

- forensic accounting examination, the subject of which is the financial and economic transactions

27 Аніщенко О. В., Хомутенко О. В. Op. cit. С. 480. DOI: 10.32353/khrife.2018.54 (date accessed: 10.11.2022).

28 Аніщенко О. В., Хомутенко О. В. Op. cit. С. 481–482. DOI: 10.32353/khrife.2018.54 (date accessed: 10.11.2022).

29 Ibidem.

30 Свінцицький А. В., Падалка А. М. Op. cit. С. 98–100. DOI: 10.37750/2616-6798.2020.3(34).220999 (date accessed: 10.11.2022).

reflected in the accounting and reporting documents;
- financial and economic examination, which includes the study of signs and methods of distortion of data on financial indicators that affect the financial result and calculations of the obligations of the business entity; calculation of the equity participation of the founders (shareholders) in the property and distributed profit of the business entity;
- financial and credit examination, the subject of which research is the signs and methods of distortion of data on financial indicators that characterize the solvency and creditworthiness of the business entity, the use and repayment of loans.

In the above-mentioned systematization of the typical composition of economic examinations, three blocks can be distinguished:
- *first one* — display of economic transactions in accounting;
- *second one* — production activity of business entities (fields of production);
- *third one* — non-production spheres, namely capital circulation.

Based on a systematic analysis, Yu. B. Foris and V. P. Koloniuk claim that the comfort of using forensic examinations in the judiciary directly depends on the differentiation of the type and subtype of the prescribed forensic examination and on whether this examination is comprehensive. The comfort of forensic expert activity also benefits from how clearly the boundaries of the competence of forensic experts of each specialty are clearly defined, the definition of which is directly related to the definition of the tasks of each class, genus, type and subtype of forensic examination. In addition, the classification does not have the ultimate goal of differentiation (analysis) of tasks with the subsequent impossibility of their synthesis. In accordance with this, they offer a model of their own approach to the classification of forensic examinations, which combines two sets with a sphere of intersection: the set (type) of examination "A"; set (type) of examination "B"; the sphere of intersection as a set of complex examinations "AB"[31]. Researchers note that the classification of forensic examinations should look like a collection of sets, in which the set "A" contains the set "B", and the set "B", in turn, contains the set "B" as a subtask of problems. This model is similar to the division of forensic examinations into classes, genera and types. However, solving tasks of different classes of forensic examinations are not related to each other, unless it is a complex examination [32].

Therefore, it should be emphasized that the practices of economic research, the peculiarity of the tasks and methods of performed economic examinations are characterized by the instability of legislation in the field of accounting and taxation, as well as general economic conditions of the functioning of business entities [33].

Based on the systematization of scientific research on the issue of classification of forensic examinations, I. V. Pyrih believes that the subject (factual

31 Форис Ю. Б., Колонюк В. П. Op. cit. С. 81–82. URL: https://digest.kndise.gov.ua/wp-content/uploads/2021/06/2018_1.pdf (date accessed: 10.11.2022).

32 Ibidem. С. 82.

33 Економічна експертиза / Київський науково-дослідний інститут судових експертиз. https://kndise.gov.ua/ekonomichna/#%D0%A2%D1%80%D0%B0%D0%BD%D1%81%D1%84%D0%B5%D1%80%D1%82%D0%BD%D0%B5_%D1%86%D1%96%D0%BD%D0%BE%D1%83%D

data established by the examination) as well as the objects of the examination determine the field of specific expertise. Based on it, the subject of the examination solves the expert task, and the use of specific expertise makes it possible to choose research methods and techniques. The author comes to the conclusion that it is more correct to choose a field of specific expertise rather than a subject, object and methods of research as a classification feature [34].

P. P. Cheberiak suggests that all types of forensic economic examinations (since they examine one object, namely accounting and economic operations) can be classified as an examination of the accounting process and an examination of economic operations[35]. Undoubtedly, these processes and operations are present in the production and financial activities of all economic entities, and therefore they should be taken into account in the process of scientific research.

In their scientific work, N. L. Hres and K. K. Nedostup in the class of economic examinations distinguish three types (accounting and tax accounting, financial and economic activity, as well as financial and credit operations), which correspond to the following specialties: research of accounting documents, tax accounting and reporting; study of documents on the economic activity of enterprises and organizations; study of documents of financial and credit transactions [36].

O. O. Shushko classifies economic examination by type of economic activity: industrial, agricultural, construction, etc. At the same time, the author notes that along with this feature (by types of economic activity), the economic examination can be classified by the customer, purpose, users of the results of the examination, which characterizes a subjective approach to classification [37]. Certainly, the classification according to the last signs (by the customer, purpose, etc.) has an organizational nature and does not concern the choice of a scientifically based criterion during the systematization of the type composition of forensic economic examinations.

On the basis of the analysis of the previously cited scientific studies related to the selection of criteria for the classification of forensic economic examinations, it is possible to single out the main classification features that are widespread today in the scientific literature:

- forensic examinations as a set of sets based on a systematic approach (Yu. B. Foris, V. P. Koloniuk);
- by the field of economic knowledge (A. V. Svintsytskyi, A. M. Padalka, I. V. Pyrih);
- by types of economic activity (H. A. Matusovskyi, O. O. Shushko);
- by subject of research (H. A. Matusovskyi, O. V. Anishchenko, O. V. Khomutenko);
- by accounting and economic operations (P. P. Cheberiak).

1%82%D0%B2%D0%BE%D1%80%D0%B5%D0%BD%D0%BD%D1%8F (date accessed: 15.11.2022).

34 Пиріг І. В. Op. cit. С. 237. URL: https://er.dduvs.in.ua/bitstream/123456789/2363/1/%D0%BC%D0%BE%D0%BD%D0%BE%D0%B3%D1%80%D0%B0%D1%84%D1%96%D1%8F_2_%D0%9F%D0%B8%D1%80%D1%96%D0%B3_%D0%BC%D0%B0%D0%BA%D0%B5%D1%82.pdf (date accessed: 10.11.2022).

35 Чеберяк П. П. Op. cit. С. 85. URL: http://nbuv.gov.ua/UJRN/Nzlubp_2013_10_22 (date accessed: 10.11.2022).

36 Гресь Н. Л., Недоступ К. К. Op. cit. С. 22. URL: http://ir.nmu.org.ua/handle/123456789/158744 (date accessed: 10.11.2022).

37 Шушко О. О. Op. cit. С. 34—35.

The various characteristics by which the above-mentioned authors propose to classify the species composition of forensic economic examinations have one common characteristic — economic nature which is of undeniable interest for our research. Let's dwell on this aspect in more detail.

The concept *"economy"* (from Ancient Greek *οἰκονομία* — an art of managing a household) modern dictionaries interpret it as follows: 1) national economy of a certain country; 2) sphere of human economic activity in which the goods of life are created; 3) economic science that studies various economic phenomena and processes occurring in society; 4) a set of economic relations between people in the sphere of production, distribution, exchange and consumption of products that form a certain economic system [38].

We believe that the solution to the issue of scientifically based systematization of forensic economic examinations is contained in the plane of economic relations that are manifested at all stages of social production, which are production itself, as well as distribution, exchange and consumption.

Economic relations are a set of relations between people in the process of production of material and spiritual goods and their appropriation in all spheres of social reproduction (direct production, distribution, exchange and consumption) [39].

The entire set of economic relations can be combined into three independent subsystems, which embody a certain type of relations of social reproduction of production [40]: 1) *technical and economic,* which arise during specialization, cooperation, combining production, etc.; 2) *organizational and economic,* which relate to the organization of production; 3) *socio-economic,* which arise between people regarding the production, distribution, exchange and consumption of material and spiritual goods and relate to such categories as money, price, wages, profit, etc.

Socio-economic or property relations, are basic for any type of economy and occupy a prominent place in the investigation by law enforcement agencies of economic crimes in the field of property relations (using material damage, non-payment of wages, non-return of received loan funds, etc.).

The essence of the category *"economic relations"* is the economic environment is embodied in the activities of economic entities related to the production of products, or the provision of various services (for example, transport, housing and communal services, etc.), or the performance of a certain type of work (housing construction, etc.), or in the activities of financial and credit institutions (banks, insurance companies, credit unions, pension funds, leasing companies, etc.), and so on. Thanks to economic relations, all other social relations (social, cultural, national, spiritual, and many others) develop, because they are their base.

In Economic Code of Ukraine (Art. 261 *Fields of the Sphere of Material Production),* all types of activity are represented by two spheres of production: *"1. The sphere of material production includes the sectors incorporating the types of activities on creating, restoring or finding material values (products, energy, natural resources), and continuing production in the area of turnover*

38 Економічна теорія: Політекономія : підруч. / за ред. В. Д. Базилевича. 6-те вид., перероб. і доп. Київ, 2007. 719 с.

39 Економічна енциклопедія : у 3 т. Т. 1 / редкол.: С. В. Мочерний (відп. ред.) та ін. Київ, 2000. С. 471—472.

40 Ibidem.

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(sale) by transporting, storing, sorting or packing products or other types of activities.

2. All other types of activities in their aggregate shall comprise the sphere of non-material production (non-productive sphere)" [41].

Taking into account the distribution of social production by spheres, as well as the structural division of these spheres, forensic economic examinations can be divided into two types: 1) in the sphere of material production; 2) in the sphere of non-material production.

In these spheres, using the classification of types of economic activity according to the National Classifier of Ukraine [42], the following types of activity can be distinguished:

- in the field of material production: agriculture, forestry and fisheries; extractive industry and development of quarries; processing industry; supply of electricity, gas, steam and air conditioning; construction; wholesale and retail trade; temporary accommodation and catering; transport, warehousing;
- in the field of non-material production: housing and communal economy; repair of motor vehicles and motorcycles; postal and courier activities; information and telecommunications; financial and insurance activities; transactions with real estate; professional, scientific and technical activities; activities in the field of administrative and auxiliary services; public administration and defense; mandatory social insurance; education; health care and provision of social assistance; art, sports; provision of other types of services; activities of extraterritorial organizations and bodies.

Classification of forensic economic examinations according to their types of economic activities was created by H. A. Matusovskyi [43]. Under this systematization of the species composition of economic examinations, important requirements regarding their selection are observed, which are as follows: the criterion must be a fundamental, not a temporary, random factor; it should have a simple substantiation algorithm and scientifically based systematization; the criterion must be universal in application.

Let's dwell on the universality of this classification feature in more detail. The emergence of new types of forensic economic examinations is connected with the emergence of new types of activities, branches of the economy, in which economic violations are committed. That is, the principle of synchronicity is traced, which consists in the reflection by economic sciences of the continuity of the processes of specialization and division of labor, which causes the emergence of new industries and branches of the economy. All the main types of activities that currently exist, with the aim of ensuring optimal,

41 Господарський кодекс України від 16.01.2003 р. № 436-IV (зі змін. та допов.). URL: https://zakon.rada.gov.ua/laws/show/436-15#Text (date accessed: 15.11.2022).

42 Класифікація видів економічної діяльності ДК 009:2010: Наказ Державного комітету України з питань технічного регулювання та споживчої політики від 11.10.2010 р. № 457. URL: https://zakon.rada.gov.ua/rada/show/vb457609-10#top (date accessed: 17.11.2022).

43 Матусовский Г. А. Op. cit. С. 468—469 URL: https://library.nlu.edu.ua/POLN_TEXT/KNIGI/MATUSOVSKIY_1999.pdf (date accessed: 10.11.2022).

sustainable economic development of the country, will continue to function. In addition, the development of productive forces, the emergence of new needs of society will always require the creation of new industries to satisfy them. The fact remains indisputable that along with the expansion of the industry structure, the opposite processes will occur, which are also characteristic conditions of the economic environment: the collapse of individual industries that satisfy the needs for material and immaterial goods, for which there is no demand in society.

Conclusions

The classification of forensic economic examinations as one of the most essential and effective methodological tools of knowledge makes it possible to systematize the species composition of economic examinations according to their structural levels. However, this can be implemented only if a set of scientifically based requirements are followed during classification, as well as certain regularities are taken into account. A clear structure of the division of forensic examinations by types of economic activity, in the development of which processes of differentiation and collapse of types of activity are present at the same time, makes it possible to determine this criterion for the classification of forensic economic examinations as one of the most important.

Проблемні аспекти класифікації судових економічних експертиз

Олексій Горлачук

Теоретико-методологічні засади розвитку судової економічної експертизи щодо визначення класифікаційних ознак її видового складу мають не лише теоретико-методологічне, а й безпосереднє практичне значення в діяльності експертів-економістів, а також судово-слідчих органів у випадку призначення останніми такого виду експертиз. Мета статті — дослідити критерії класифікації судових економічних експертиз, розроблені вітчизняною науковою думкою, із метою вдосконалення систематизації їх видового складу. За допомогою методів аналізу, синтезу, індукції, дедукції та узагальнення визначено, що виникнення нових видів і родів судових економічних експертиз залежить від чинників, що можна об'єднати у три групи: 1) соціально-економічні відносини — зміна їх формату; 2) судово-слідча практика — поява нових об'єктів дослідження та завдань; 3) економічні правопорушення — нові способи, методи здійснення економічних злочинів. Установлено, що структурна диференціація такого виду судових експертиз обумовлена процесуальними потребами судово-слідчої практики. З'ясовано, що критерій систематизації видового складу судових економічних експертиз знаходиться в економічній площині, а саме в розподілі суспільного виробництва на сфери матеріального та нематеріального виробництва. Наступний етап розподілу економічних експертиз — на відповідні галузі за певними видами діяльності із визначенням основного критерію класифікації — за видом виробничої діяльності. Завдяки цьому забезпечено дотримання сукупності вимог науково-обґрунтованого вибору критерію класифікації з виокремленням родів і видів економічних експертиз.

Ключові слова: *судова економічна експертиза; судово-правова система; класифікаційні ознаки; критерій класифікації; економічні відносини; види діяльності.*

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