The Role of Well-Versed Persons in Identifying Signs of and Documenting Economic Criminal Offences

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DOI: 10.32353/khrife.3.2025.08 UDC 343.985(477)
Received: 15.08.2025 / Reviewed: 26.08.2025 / Accepted for print: 24.09.2025 / Available online: 30.09.2025

The primary concerns of this paper are clarify the role, place and functions of well-versed persons in identifying and documenting (procedurally documenting) signs of economic criminal offences. General scientific and special legal methods, including dialectical, system-structural, functional, legal-dogmatic and interpretative provided the methodological foundation for the research. These methods enabled us to provide a comprehensive overview of the legal regulation and practical importance of using specific expertise in criminal proceedings. The findings suggest that effectively and objectively investigating the above offences requires expertise that falls outside the scope of traditional legal expertise. The complexity of business transactions, multi-level financial processes and their similarity with legal activities necessitate the involvement of economists, auditors, accountants and IT specialists. The importance of specialists' participation in various procedural and non-procedural forms of activity is revealed: from consulting (advising) and preliminary research to participation in searches, inspections, interrogations and temporary access to documents. The author highlights their role in detecting hidden tax evasion schemes, unlawful VAT refunds, fictitious bankruptcy and other methods of asset misappropriation. Emphasis is made on the analysis of audit and inspection materials as sources of evidence. The controversial issue concerning the legal status of auditors and

This article is translation of the original Ukrainian content, which source is available at the link: *https://khrife-journal.org/index.php/journal* (translated by Daryna Dukhnenko). The author acknowledges translation as corresponding to the original.

inspectors in criminal proceedings is stressed. It is generalized that detection of signs of economic criminal offences is a complex stage in the forensic investigation methodology, requiring the integration of specific expertise and investigative (search) actions. It is stated that the participation of a specialist provides a sufficient evidentiary basis, minimizes the risk of information loss and increases the efficiency of criminal proceedings.

Keywords: *specific expertise; specialist; economic criminal offenses; documentation of crime signs; inspection; audit; proving.*

Research Problem Formulation

Fair and objective justice is unachievable without the use of specific expertise that falls outside the scope of professional competence of the judiciary representatives and parties to a case. The need to apply specific expertise arises in any category of cases (civil, economic, administrative, criminal, etc.). In this case, procedural rules of civil and economic law stipulate the possibility of integrating experts, specialists, translators, teachers or other persons with required specific expertise into the trial. As scientists rightly point out, the need to engage such specialists arises when the parties to the process do not have their own resources, competencies, technical means or methods to properly study the object, as well as when the practical application of specific expertise is either lacking or insufficient to identify, record, analyse and interpret information [1].

Involvement of well-versed persons allows you to effectively identify relevant facts, uncover hidden connections and specific characteristics within objects under study, and fulfil other tasks without which a complete and objective clarification of case circumstances is impossible. Individuals with specific expertise are crucial in identifying signs of criminal activity (which usually takes place during the trial of economic cases), conducting operational searches and investigating criminal offences, etc. In light of this, we deem it relevant and timely to study the role and functions of well-versed persons in identifying signs of criminal activity related to the commission of economic criminal offenses.

Article Purpose

Clarify the role, place and functions of well-versed persons in identifying signs of and documenting (procedurally documenting) economic criminal offenses.

Research Methods

The methodological basis of the study is general scientific, special-legal and philosophical methods of cognition. These methods provided a systemic and comprehensive coverage of this issue.

The dialectical method was used to identify how legal regulation of specific expertise has developed in criminal

1 Фесюнін В., Курдес Е., Свиридова Л. Поняття спеціальних знань і межі їх застосування у цивільному та господарському процесі. *Теорія та практика судової експертизи і криміналістики*. 2020. Вип. 21. С. 218–219. DOI: 10.32353/khrife.1.2020_14 (date accessed: 17.07.2025).

proceedings. It was also used to identify the relationship between improving procedural legislation and the needs of practice in combating economic crimes.

The system-structural approach contributed to analysing the role and functions of a specialist, revealing the relationship between capabilities and the role of the specialist in identifying signs of economic crimes.

The system-functional method helped clarify the practical importance of various forms of specific expertise application (consulting, inspection, etc.) in criminal proceedings aimed at documenting signs of criminal activity in the economic field.

The methods of formal logic (analysis, synthesis, induction, deduction, analogy and modelling) were useful for providing logical reasoning about the need to involve specialists, as well as for classifying forms and areas of their participation in investigative and other procedural activities.

The legal and dogmatic method helped to analyse provisions of Ukrainian criminal procedural law and other acts that determine the procedural status of well-versed persons, their powers and limitations.

The interpretative (explanatory) method made it possible to specify the content of legal rules on procedural and non-procedural forms of involving specialists and define their practical applicability.

Analysis of Essential Researches and Publications

Scientists have comprehensively analysed peculiarities of applying specific expertise in civil, economic, criminal proceedings. I. Hubanova [2], V. Didenko [3], N. Dondyk [4], I. Petrova [5], I. Pyrih [6], E. Simakova-Yefremian [7], O. Shevchenko [8], O. Shramko [9],

2 Губанова І. В. Теоретичні та загально-методичні положення судової економічної експертизи фінансово-господарської діяльності підприємств : дис. … д-ра філос. в галузі права. Харків, 2025. 358 с. URL: https://drive.google.com/file/d/1Y2WmdhFjRx-FGO1s1J68jdWM4smSSk-b/view (date accessed: 17.07.2025).

3 Діденко В. Л. Використання спеціальних знань при розслідуванні кримінальних правопорушень у бюджетній сфері : дис. … канд. юрид. наук. Дніпро, 2024. 238 с. URL: https://dduvs.edu.ua/wp-content/uploads/files/Structure/science/rada/new_d0872702/2024/1/1/d.pdf (date accessed: 17.07.2025).

4 Дондик Н. Я. Використання спеціальних бухгалтерських знань при розслідуванні економічних злочинів : дис. … канд. юрид. наук. Харків, 2006. 208 с.

5 Петрова І. А. Теоретико-правові та організаційно-методологічні засади регулювання судово-товарознавчих експертиз споживчих товарів : дис. … д-ра юрид. наук. Харків, 2012. 541 с. URL: https://uacademic.info/ua/document/0512U000231 (date accessed: 17.07.2025).

6 Пиріг І. В. Теоретико-прикладні проблеми експертного забезпечення досудового розслідування : монографія. Дніпропетровськ, 2015. 368 с. URL: https://dduvs.edu.ua/wp-content/uploads/files/Structure/library/student/monogr.pdf (date accessed: 17.07.2025).

7 Сімакова-Єфремян Е. Б. Теоретико-правові та методологічні засади комплексних судово-експертних досліджень : дис. … д-ра юрид. наук. Харків, 2017. 392 с. URL: https://uacademic.info/ua/document/0517U000760 (date accessed: 17.07.2025).

8 Шевченко О. В. Використання спеціальних товарознавчих знань під час досудового розслідування : дис. … канд. юрид. наук. Київ, 2017. 317 с. URI: https://elar.navs.edu.ua/jspui/handle/123456789/1934 (date accessed: 17.07.2025)

9 Шрамко О. М. Використання спеціальних знань під час розслідування корупційних кримінальних правопорушень : дис. … д-ра філос. в галузі права. Київ, 2021. 269 с. URL: https://uacademic.info/ua/document/0821U102258 (date accessed: 17.07.2025).

M. Shcherbakovskyi [10] delved into the specifics of using specific expertise in criminal procedure, particularly during proving in cases involving economic crimes, in their monographs. Researchers focused predominantly on solving tasks pertaining to defining legal and organizational principles of involving a forensic expert in criminal proceedings, and identified peculiarities of implementing methodological principles of qualified forensic examinations in forensic activity.

Certain aspects of specialists' activities in criminal proceedings (in particular, on economic criminal offenses) are highlighted in research papers by V. Zhukova [11], S. Yevdokimenko [12], S. Kryvun [13], D. Kurylenko [14], I. Petrova [15], S. Tiulieniev [16], S. Trach [17], et al. Despite the fact that researchers have substantially contributed to this issue, the place, role, competence and functions of specialists and forensic experts in identifying and documenting signs of criminal unlawful activity in the economic field have not yet been adequately addressed. That is why this specific task requires appropriate scientific understanding.

Main Content Presentation

In criminal proceedings involving economic crimes, engagement of a specialist is paramount, given the complexity of these offences, the large volume of documentary sources and the need for an in-depth understanding of economic, financial and technical processes. Detecting signs of these types of criminal offence is often impossible without specific expertise. Detection of criminal offense signs of this type is often impossible without the use of specific

10 Щербаковський М. Г. Теоретико-методологічні та праксеологічні засади судових експертиз у кримінальному процесі : автореф. дис. ... д-ра юрид. наук. Харків, 2016. 42 с. URI: http://dspace.univd.edu.ua/xmlui/handle/123456789/2582 (date accessed: 17.07.2025).

11 Жукова В. І. Залучення обізнаних осіб для визначення розміру матеріальних збитків у кримінальному провадженні. *Право і суспільство.* 2022. № 6. С. 230—238. DOI: 10.32842/2078-3736/2022.6.35 (date accessed: 17.07.2025).

12 Євдокіменко С. В. Форми використання спеціальних економічних знань у кримінальному провадженні та судочинстві. *Вісник Чернівецького факультету Національного університету «Одеська юридична академія»*. 2016. Вип. 2. С. 372—384. URL: http://nbuv.gov.ua/UJRN/vchfo_2016_2_39 (date accessed: 17.07.2025).

13 Кривун С. І. Використання спеціальних знань під час розслідування нецільового використання бюджетних коштів : дис. ... канд. юрид. наук. Київ, 2025. 193 с. URL: https://surl.li/sbkbss (date accessed: 01.08.2025).

14 Куриленко Д. В. Інститут обізнаних осіб у змагальному кримінальному провадженні : автореф. дис. ... канд. юрид. наук. Харків, 2017. 16 с. URL: https://surl.li/gocgom (date accessed: 01.08.2025).

15 Петрова І. А. Зазнач. твір. URL: https://uacademic.info/ua/document/0512U000231 (date accessed: 17.07.2025).

16 Тюлєнєв С. А. Можливості почеркознавчої експертизи у розслідуванні рейдерства. *Вісник Одеського науково-дослідного інституту судових експертиз Міністерства юстиції України.* 2023. Вип. 14. С. 29—41. DOI: 10.32782/2522-9656/2024-14-3 (date accessed: 05.08.2025) ; Його ж. Призначення судових експертиз під час розслідування кримінальних правопорушень, пов'язаних із рейдерством. *Право і безпека.* 2024. № 1 (92). С. 112—122. DOI: 10.32631/pb.2024.1.10 (date accessed: 05.08.2025).

17 Трач С. С. Криміналістична методика розслідування кримінальних правопорушень у сфері господарської діяльності в Україні : монографія. Одеса, 2023. 450 с.

expertise that falls outside the scope of legal knowledge. The latent nature of criminal offenses in this field might be due to the lack of specific expertise in the field of economics, business transactions, etc.

Efficiency of investigating criminal offenses in the field of economic activity is primarily dependent on the timely onset of criminal proceedings and a complete and objective study of primary information. At the initial stage, the basis is established to clarify the circumstances of crime commission, identify persons involved in it and develop a proper evidentiary basis. It is this stage that significantly affects the accuracy of qualifying a criminal offense and the choice of the main pre-trial investigation avenues of activity.

One important stage in identifying signs of criminal offences is recognising them. This involves identifying persons, objects or phenomena of interest to the pre-trial investigation and determining their group affiliation or identity based on known properties and characteristics [18]. The complexity of identifying signs associated with economic criminal offenses is that violations that are the objective side of crime elements and criminal offences, are frequently masked as lawful business transactions, conclusion of economic agreements, financial transactions, etc. To identify them, it is crucial to combine legal, financial, economic and forensic assessments of facts, analyse financial statements, banking operations, contracts, and corporate decisions. This task is assigned to specialists involved.

Identifying signs of unlawful acts requires:

- utilizing operational-investigative and investigative (search) measures (receipt of documents, control over financial flows, interrogation of officials, etc.);
- involving specialists in the field of economy, audit, finance, an IT capable of identifying discrepancies in reporting, fictitious transactions or atypical financial schemes;
- deploying methods of documentary verification and economic analysis (arithmetic, normative, logical, cross-checking, analysis of cash flows and genuineness of business transactions).

Analysis of investigative and judicial practice shows that sources of information on economic criminal offences are often:

- statements and notifications from affected persons, counterparties, enterprise employees;
- materials from tax, customs and financial audits;
- banking and accounting documentation;
- media publications or journalistic investigations;
- results of operational control, inspections, audits or state registers monitoring.

Specialists are involved in studying and evaluating these sources.

The peculiarity of the initial stage is that it is difficult to distinguish signs of an offense from usual economic risks or from economic, administrative, and civil law breaches. It is important to clearly distinguish between civil disputes, economic torts and criminal acts. This requires investigators, detectives and prosecutors to consult specialists in order to reach well-founded conclusions at the stage of collecting initial information.

18 Шаповалов О. О. Виявлення ознак злочинів у процесі досудового розслідування. *Юридичний часопис Національної академії внутрішніх справ*. 2017. № 1 (13). С. 104. URI: https://elar.navs.edu.ua/jspui/handle/123456789/2685 (date accessed: 10.08.2025).

Before the onset of criminal proceedings, the involved specialist can participate in scene inspection, provide advising, and also conduct an audit or inspection. Such measures can be taken before entering information about a criminal offense into the Unified Register of Pre-Trial Investigations (*URPI*) without violating the Criminal Procedure Code of Ukraine (*CPC of Ukraine*) requirements [19].

Identifying signs of economic criminal offenses is a complex process that involves obtaining, analysing and documenting primary information about unlawful actions of business entities. Its content is to determine both general trends and schemes of criminal activity, and specific facts of concealing illegal operations. That is why the main focus of this stage is the integration of data from various information resources and registers into criminal proceedings. This process is greatly influenced by data on financial transactions, information from the customs authorities on export-import transactions, and data from the State Border Guard Service on the movement of people and transport across the State border. Other important sources of information include the Ministry of Internal Affairs and the National Police of Ukraine, which provide data on registered vehicles as well as on illegal production of seals and stamps. The Ministry of Justice of Ukraine supplies data on the registration and liquidation of legal entities, etc. This body of information enables one to gain an initial understanding of the nature and scale of criminal activity [20].

An essential task is to analyse the activities of business entities. For this purpose, we examine information on founders and business executives and their affiliates, and investigate the management of multiple business entities, the absence of reporting or declared losses, and the bankruptcy of enterprises. We also analyse data on tax returns, settlement accounts, and VAT registration certificates. Of particular importance is the record of sources of information about persons involved in criminal activity, and documentation of the facts of illegal VAT refunds, legalization of funds, etc. Recording information about cash flows, agreements and transactions involving assets can be used to identify both individual executors and organisers of economic criminal schemes.

Signs of economic crimes are also detected through organisational and tactical measures aimed at developing an adequate evidentiary basis: coordination of actions between the Security Service, the National Anti-Corruption Bureau, the Economic Security Bureau of Ukraine and other oversight and enforcement bodies. Joint activities enable the deployment of operational and tactical strategies and the identification of documents confirming illegal registration of enterprises, completed financial transactions, or cash withdrawals.

Prevention is viewed as a key field. This area involves improving the legislative and procedural mechanisms for state registration of business entities, eliminating corruption risks, and prohibiting the establishment

19 Кримінальний процесуальний кодекс України від 13.04.2012 р. № 4651-VI (зі змін. та доп.). URL: https://zakon.rada.gov.ua/laws/show/4651-17#Text (date accessed: 12.08.2025).

20 Петросян В. Г. Криміналістичне та оперативно-розшукове забезпечення виявлення злочинів, вчинених суб'єктами господарювання з ознаками фіктивності : дис. … канд. юрид. наук. Ірпінь, 2012. 221 с. URL: https://uacademic.info/ua/document/0412U000565#google_vignette (date accessed: 12.08.2025).

of enterprises by individuals previously involved in illegal schemes. The listed factors lay the groundwork for minimizing economic criminal offenses. This task can also be accomplished by involving professionals with specific expertise in a pre-trial investigation. The core of recognizing signs of economic criminal offenses entails combining collective-analytical, organizational-tactical, and preventive actions, which helps develop an evidentiary basis and paves the way for more effective investigations. Let us examine each aspect of this activity more closely.

Obtaining audit and inspection materials in criminal proceedings is of paramount importance for developing an evidentiary basis, and this can be done either before or after information is entered into the URPI. At the stage preceding the official commencement of an investigation, primary documents are submitted to enforcement agencies in several formats. Primarily, these are results of scheduled and unscheduled departmental inspections (control measures), which are carried out within the framework of administrative and economic activities. If violations indicating criminal or corrupt activity are identified during such inspections, relevant materials are immediately transferred to law enforcement agencies; these materials acquire the status of a signal before the start of criminal proceedings. Materials can also be transferred based on statements from legal entities whose interests have been harmed or reports from authorised persons in operational units who initiated audits to verify real-time information. In this case, the controlling and auditing bodies act as holders of specific expertise, and their findings become the primary source for verifying facts relevant to criminal proceedings.

Another situation occurs after the beginning of a pre-trial investigation. During this period, the court may order an audit upon motion of the prosecution or the defence. This is most frequently due to the need to clarify the circumstances surrounding the systematic theft of tangible assets or financial resources from enterprises with which the suspect is associated. Furthermore, an investigator or prosecutor may request previous audits based on Art. 93 of the CPC of Ukraine [21] if the results are not included in the case file. In turn, the defence counsel is also entitled to receive and provide such documents to the investigator or court.

The legal status of inspectors causes debate among legal scientists. Since the CPC of Ukraine does not recognize them as independent procedural participants, they do not possess defined rights and obligations in criminal proceedings. Simultaneously, the practice shows that their participation in conducting inspections is of procedural importance, since further procedural decisions depend on the completeness and objectivity of the documents they draw up. Inspectors are often summoned as witnesses for interrogation after materials have been transmitted, in order to evaluate their competence, impartiality, and the reliability of the information they provided. This is especially important in cases where inspection was carried out.

Regarding the inspection and audit ratio, unlike the inspector, the auditor is an independent specialist who operates in accordance with the Law of Ukraine:

21 Кримінальний процесуальний кодекс … . URL: https://zakon.rada.gov.ua/laws/show/4651-17#Text (date accessed: 12.08.2025).

On Audit of Financial Statements and Auditing [22] and standards of professional associations. His/her conclusions are of a commercial nature and are formed within the context of contractual relations with a client. Under the law, the auditor is not obliged to notify law enforcement agencies of identified signs of criminal offences; instead, he/she is required to maintain confidentiality regarding trade secrets. As D. Kurylenko rightly notes, such a legislative position actually grants auditors "immunity" in relation to the transfer of materials related to criminal offences, contradicting the principle of equality before the law and reducing the efficiency of countering economic crimes [23].

Therefore, inspections and checks are an important source of evidence both at the stage of initiating criminal proceedings and during their conduct. Their effective conduct depends not only on normative regulation, but also on the involvement of specialists who are able to provide competent conclusions that meet the requirements of lawfulness, objectivity and impartiality.

Having summarized the specialist's role, it should be noted that his/her role is to accurately identify violations in the field of economic transactions, analyse accounting and financial documents, bank transactions, tax reporting, contracts and primary accounting data. They assist investigators in establishing cause-and-effect relationships between economic activities and possible unlawful consequences, identifying typical schemes of tax evasion, misappropriation of business assets, bankruptcy, etc.

The role of a specialist in documenting detected violations is equally important. The use of modern technical tools—digital photography and videography, computer programmes for data processing, and electronic workflow management systems—provides a proper procedural framework for securing evidentiary information. This prevents distortion or loss of information and creates conditions for subsequent examination of these tools by the expert.

Furthermore, the specialist often facilitates interaction between the investigator and the forensic expert. He/she draws preliminary conclusions about the nature and importance of the crime-related signs identified, which enables the forensic examination task to be outlined and therefore boosts its effectiveness. His/her activity is intended to ensure systematicity and consistency in recording evidence, as well as to create the basis for further steps in the proving procedure in court.

At the initial stage of investigating economic crimes, the investigator faces the need to turn to specific expertise, without which it is impossible to assess the nature of economic processes and to understand the specifics of economic categories, financial mechanisms or accounting systems. It is at this very moment that the role of the advising specialist is especially significant and evident. He/she explains terminology, discloses the substance of economic transactions and helps with accounting and tax accounting procedures, reporting and inventory management. Thanks to this, the investigator can detect deviations in an enterprise's financial and economic activity

22 Про аудит фінансової звітності та аудиторську діяльність : Закон України від 21.12.2017 р. № 2258-VIII (зі змін. та допов.). URL: https://zakon.rada.gov.ua/laws/show/2258-19#Text (date accessed: 12.08.2025).

23 Куриленко Д. В. Зазнач. твір. URL: https://surl.li/gocgom (date accessed: 01.08.2025).

in a timely manner and correctly evaluate their legal significance [24].

An economist's expertise helps the investigator navigate through a large number of financial and accounting materials, distinguish documents outlining both an enterprise's illegal activities and traces of criminal behaviour or attempts to hide it. In the banking sector, the subject of specialist advice may be the question of determining the belonging of documents to certain financial and credit transactions, singling out peculiarities of document flows in credit institutions, rules for their storage and access procedures, as well as possibilities of using technical means during the production or receipt of relevant materials.

Equally important is the help of a specialist in accounting. It involves explaining the mechanisms of cash flows and the procedure for their documentary representation, preparing financial statements, enforcing regulations in the field of accounting and taxation, and formulating issues for interrogating persons responsible for keeping financial documentation [25].

In the context of economic digitalization, specific expertise in the field of information technology is steadily gaining relevance. When inspecting and extracting information from computer equipment, a specialist helps define the status and purpose of storage media, identify signs of their modification or unauthorized intervention, and find and record electronic evidence. Incorrect actions by the investigator without the participation of a specialist can lead to loss or destruction of important information. This is why IT specialists must participate in such actions.

Therefore, the role of a specialist in investigating economic crimes extends beyond technical assistance. His/her participation contributes to the efficiency and integrity of proving: from identifying the first signs of economic breaches to documenting complex financial schemes. He acts as a mediator between the complex economic reality and the prosecution's requests, ensuring that the level of professionalism and the validity of the procedural decisions made are appropriate.

When determining the role of specialists in identifying and documenting signs of economic criminal offences, it should be emphasised that inspections in cases of economic criminal offences mainly involve analysing financial and accounting documents. The specialist is capable of identifying hidden signs of forgery, overestimation of costs for works or services, artificial creation of debt, etc. He/she uses specific expertise and technical means to identify erasures, potential forgeries, and discrepancies between primary and consolidated documents. Consequently, documents evolve from mere formal papers into valuable sources of information and evidence that can confirm or refute business transactions [26].

A search in proceedings concerning criminal offences in the field of economic

24 Дікань Л. В., Понікаров В. Д., Кожушко О. В. Судово-економічна експертиза: навч. посіб. Харків, 2014. 432 с. URL: https://surl.li/lwikik (date accessed: 10.08.2025).

25 Євдокіменко С. В. Зазнач. твір. URL: http://nbuv.gov.ua/UJRN/vchfo_2016_2_39 (date accessed: 17.07.2025).

26 Опанасенко Н. О. Криміналістична характеристика та основні положення розслідування шахрайства, вчиненого організованими злочинними групами у сфері житлового будівництва : дис. … канд. юрид. наук. Київ, 2018. 253 с. URL: https://uacademic.info/ua/document/0419U000090 (date accessed: 10.08.2025).

activity involves searching for documents, draft records, and electronic media that confirm facts of unlawful financial transactions, abuse, or forgery. An accounting specialist or economist helps to immediately distinguish documents that are essential for a case (fictitious contracts, invoices, work completion certificates, cash flow documents). In turn, the IT specialist ensures proper seizure of electronic databases, accounting programs and computer equipment without the risk of loss of or damage to information. Thanks to his/her participation, the search becomes a purposeful process of finding evidence that takes into account the specifics of business transactions [27].

The specialist plays an important role during the interrogation of suspects, witnesses or representatives of business entities. He/she helps investigators to accurately formulate issues in accounting or tax accounting and draw attention to terminological subtleties that can influence the course of investigative (search) action. Additionally, the specialist can determine which documents or schemes should be presented to the interviewee to clarify his/her testimony.

Therefore, the involvement of a specialist enables us to:

- quickly identify documents with probative value and single out secondary ones;
- evaluate whether the content of seized materials complies with financial or economic rules;
- identify any schemes of evasion or manipulation that might be overlooked without specific expertise;
- ensure proper documentation of evidence that is important for subsequent expert evaluation and trial.

For instance, in the case of illegal capital outflow or money laundering, an economist can draw the investigator's/detective's attention to atypical financial transactions, cash flow between related companies or fictitious contracts. In corporate disputes, he/she may determine which decisions made by the company's management bodies violated the law, consequently becoming the basis for criminal intent realization. In cases relating to accounting systems, the IT specialist helps obtain and record electronic evidence from cloud services or local servers.

Involvement of a specialist in temporary access procedures also has a preventive value: his/her presence enhances evidence collection and reduces the risk that the results of such access will be challenged in court because of procedural violations. He/she also promotes faster procedural decisions, as the investigator receives professional assistance at the initial stage, not just after a forensic examination. Therefore, a specialist is a mandatory participant in this process. His/her functions go beyond technical assistance and become strategic for the successful exposure of criminal schemes in the field of economic activity. His/her professional expertise ensures the effectiveness of temporary access as a tool for proving matters, thereby guaranteeing the completeness and objectivity of an investigation.

Conclusions

In law application practice, procedural and non-procedural forms of applying specific expertise are of paramount importance. This involves specialist advisory activities of a general and targeted nature, scientific-technical and audit-analytical assistance, as well as preliminary studies of

27 Кривун С. І. Зазнач. твір. URL: https://surl.li/sbkbss (date accessed: 01.08.2025).

individual objects, which help develop the correct tactics for investigative (search) actions. Thanks to such forms of interaction, specialists can assist in identifying signs of criminal offences, warn about potential schemes for committing crimes, and help determine which documents are essential for further use in the evidence-gathering process.

The role of a specialist in criminal proceedings against economic crimes extends beyond technical assistance. He/she contributes to both collecting and examining evidence and to developing investigative versions, optimizing pre-trial investigation tactics and enhancing its evidence-based effectiveness. A specialist's participation is a kind of bridge between complex economic processes and their legal assessment. His/her activity has proven to be leading in identifying and proving criminal offenses in the economic sector.

Involving specialists in the field of economics, accounting, audit, and IT is a prerequisite for effectively combating criminal offenses in the field of economic activity. Their participation promotes identification of signs related to criminal offenses and hidden in complex economic and financial transactions, guarantees accurate documentation of evidence and strengthens the evidentiary basis for further trial. A specialist's participation in searches, examinations and interrogations, as well as in temporary access to physical evidence (items) and documents allows him/her not only to improve the quality and reliability of the proving process, but also to minimize the risk of loss or distortion of meaningful information.

The core of recognizing signs of economic criminal offenses entails combining collective-analytical, organizational-tactical, and preventive actions, which helps develop an evidentiary basis and paves the way for more effective investigations. This is why identifying signs of economic criminal offences should be considered a separate stage in the forensic investigation methodology. It requires integrating investigative (search) actions and specific expertise, since it is the timely identification of signs of unlawful acts that ensures further successful documentation of criminal schemes and prosecution of perpetrators.

Роль обізнаних осіб у виявленні ознак і документуванні господарських кримінальних правопорушень

Віталій Усатий

Мета статті — з'ясувати роль, місце й функції обізнаних осіб у виявленні ознак господарських кримінальних правопорушень і їх документуванні (процесуальному фіксуванні). Методологічне підґрунтя дослідження — загальнонаукові та спеціальні юридичні методи, зокрема діалектичний, системно-структурний, функціональний, юридико-догматичний і інтерпретаційний. Ці методи дали змогу комплексно висвітлити правове регулювання та практичне значення застосування спеціальних знань у кримінальному провадженні. З'ясовано, що ефективне й об'єктивне розслідування зазначених вище правопорушень неможливе без застосування спеціальних знань, які виходять за межі традиційної правничої компетенції. Складність господарських операцій, багаторівневість фінансових процесів і їхня схожість з легальною діяльністю обумовлюють необхідність залучення економістів, аудиторів, бухгалтерів та IT-фахівців. Розкрито значення спеціалістів у різних процесуальних і непроцесуальних формах діяльності: від консультування та попередніх досліджень до участі *в обшуках, оглядах, допитах і тимчасовому доступі до документів. Висвітлено їхню роль у виявленні прихованих схем ухилення від сплати податків, незаконного відшкодування ПДВ, фіктивного банкрутства й інших способів заволодіння активами. Особливу увагу приділено аналізу матеріалів ревізій, перевірок та аудиту як джерел доказової інформації, а також дискусійним питанням правового статусу аудиторів і ревізорів у кримінальному провадженні. Узагальнено, що виявлення ознак господарських кримінальних правопорушень є комплексним етапом криміналістичної методики їх розслідування, який потребує інтегрування спеціальних знань і слідчих (розшукових) дій. Констатовано, що участь спеціаліста забезпечує належний рівень доказової бази, мінімізує ризик утрати інформації та підвищує ефективність кримінального провадження.*

Ключові слова: *спеціальні знання; спеціаліст; господарські кримінальні правопорушення; документування ознак злочину; ревізія; аудит; доказування.*

Financing

This research did not receive any specific grant from funding institutions in the public, commercial or non-commercial sectors.

Disclaimer

Founders had no role in the research design, data collection and analysis, decision to publish or manuscript preparation.

Participants

The author has contributed solely to intellectual discussion underlying this document, case law research, writing and editing, and assumes responsibility for its content and interpretation.

Declaration of Competing Interest

The author declares no conflict of interest.

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