

Specific Economic Expertise in Investigation of Economic Criminal Offenses

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This article purpose is to clarify the role, place and significance of special economic knowledge in the investigation of criminal offenses in the sphere of economic activity, as well as to determine the optimal forms of their application at different stages of criminal proceedings. The methodological research basis was general scientific and special legal methods (dialectical, systemic-structural, functional, legal-dogmatic, interpretative and comparative-legal ones). It is substantiated that effective investigation of economic criminal offenses is impossible without involving knowledge that goes beyond the boundaries of traditional legal competence. Complexity of financial schemes, the multi-stage nature of economic processes and the similarity of criminal transactions to legal economic activity require the participation of economists, auditors, accountants and other specialists in the financial and economic field. Significance of audits and documentary checks as a non-procedural form of application of special economic knowledge is revealed, and the clarification of the audit report is also characterized as a reference and consulting activity that ensures the correct interpretation of special terms, methods and financial conclusions. Particular attention is paid to the participation of a specialist economist in investigative (detective) actions, primarily in interrogation as a procedural tool for increasing the accuracy, completeness and reliability of the testimony received. It is argued that professional support of the investigator

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from a specialist is an important element in ensuring the proper quality of evidentiary information. The grounds and significance of the appointment of forensic economic and forensic accounting examinations are determined, which are the main forms of scientifically substantiated assessment of financial and economic operations and the elimination of contradictions that arise during the analysis of audit materials. It is summarized that special economic knowledge is a system-forming component of evidence in criminal proceedings of an economic nature. Their rational use contributes to increasing the efficiency of pre-trial investigation, ensures the accuracy of financial assessments, minimizes the risk of errors, and helps restore the violated rights of the state and business entities.

Keywords: special economic expertise; forensic economic examination; audit; documentary verification; specialist economist; interrogation; economic criminal offenses.

Research Problem Formulation

Current trends in commission of criminal offenses in the field of economic activity are characterized by an increase in the level of complexity of financial schemes, the use of high-tech methods, in particular in the aspect of forgery of documents, the implementation of modern methods of money laundering, as well as active integration into the economic environment of entities operating contrary to the provisions of the law, even despite holding a particularly responsible position. Under such conditions, an effective investigation of economic criminal offenses is impossible without the involvement of special economic knowledge that goes beyond the professional competence of investigators, prosecutors and other procedural participants.

The use of special economic expertise allows deeper analysis of financial and economic documentation, revealing hidden schemes of misappropriation,

embezzlement, legalization of property and funds, tax evasion and other economic crimes. At the same time, the current criminal procedural legislation does not always provide adequate legal mechanisms for the effective involvement of relevant specialists (experts and specialists) in the pre-trial investigation. All this requires a comprehensive study of the role of special economic knowledge in identifying, documenting and qualifying economic criminal offenses, which determining relevance of the chosen topic.

Article Purpose

Find out the role, place and significance of economic knowledge in investigation of economic criminal offenses.

Research Methods

Methodological basis of the research is general scientific, special legal and in-

terdisciplinary methods of cognition which use has ensured the systematic and comprehensive nature of the analysis of the forms of application of special economic knowledge in the investigation of criminal offenses in the field of economic activity.

Dialectical method has become useful for studying the evolution of approaches to understanding special economic expertise, changing their role in the criminal procedure, as well as the relationship between the development of economic relations and the complication of the forms of their criminal law protection.

System-structural approach helped to clarify the place and role of various forms of application of special economic knowledge (audit, verification, forensic economic examination, explanation of the audit report, participation of an economist in interrogation) in the mechanism of proof. He made possible to consider them as interrelated elements of a single system of procedural and non-procedural means of obtaining and interpreting evidence.

System-functional method helped to analyze the practical purpose of each form of use of special economic knowledge: from the information-oriented role of audits and checks to the evidentiary value of forensic economic examinations and the tactical value of the participation of an economist in investigative (search) actions.

Methods of formal logic (analysis, synthesis, induction, deduction, generalization, modeling) were used to classify the forms of use of special economic expertise, identify their advantages and limitations, as well as to substantiate the need for an expanded approach to the involve-

ment of economists in economic criminal proceedings.

Legal and dogmatic method was needed to analyze the provisions of the criminal procedural legislation governing the procedure for audits and inspections, the appointment of forensic examinations, the procedural status of a specialist and the possibility of using the results of control measures in evidence.

The interpretative method contributed to clarifying the content of legal norms regulating procedural and non-procedural forms of using special economic knowledge, as well as to assess their consistency and identify conflicts between the Criminal Procedural Code of Ukraine¹ and special financial and tax legislation.

Comparative legal method made it possible to compare the approaches of different scientists to the definition of the concept of *special economic expertise*, procedural status of the audit and the role of forensic economic examination, as well as to outline trends in the development of doctrine and law enforcement practice in this area.

Method of document analysis helped in the study of audit reports, audit materials, generalizations of investigative and judicial practice and scientific sources, which made it possible to specify the problematic aspects of the appointment and use of forensic economic examinations, as well as to check the effectiveness of existing forms of application of special economic expertise.

These methods together provided a holistic theoretical and practical justification for the concept of using special economic expertise in criminal proceedings for economic offenses.

1 Кримінальний процесуальний кодекс України від 13.04.2012 р. № 4651-VI (зі змін. та допов.). URL: <https://zakon.rada.gov.ua/laws/show/4651-17#Text> (date accessed: 10.11.2025).

Analysis of Essential Researches and Publications

Scientists are constantly researching the use of special knowledge in criminal proceedings. In order to meet the requests of law enforcement practice, they develop, improve and implement new methods of conducting expert research, organizational and tactical principles of interaction of law enforcement and judicial bodies with forensic institutions, etc.

That is why the specifics of the use of special knowledge in the criminal process are studied at the level of monographic research.

The issue of using specific expertise through the prism of economic crimes and the application of economic knowledge was developed, in particular, by A. Volobuiev ², K. Hovorova ³, I. Hubanova ⁴, V. Didenko ⁵, H. Dondyk ⁶, N. Dondyk ⁷, S. Kniaziev ⁸, V. Nehanov ⁹, I. Petrova ¹⁰, I. Pyrih ¹¹, E. Simakova-Yefremian ¹², O. Shapoval ¹³,

- 2 Волобуєв А. Ф. Проблеми методики розслідування розкрадань майна в сфері підприємництва : монографія. Харків, 2000. 336 с.
- 3 Говорова К. І. Теоретичні та загально-методичні положення судової економічної експертизи документів фінансово-кредитних операцій : дис. ... д-ра філос. в галузі права. Харків, 2021. 212 с. URL: https://uacademic.info/ua/document/0821U100821#google_vignette (date accessed: 10.11.2025).
- 4 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-FGO1s1J68j-dWM4smSSk-b/view> (date accessed: 10.11.2025).
- 5 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: 10.11.2025).
- 6 Дондик Г. П. Використання спеціальних бухгалтерських знань при розслідуванні злочинів у сфері сільськогосподарського виробництва : дис. ... канд. юрид. наук. Дніпропетровськ, 2011. 256 с. URL: <https://uacademic.info/ua/document/0411U006932> (date accessed: 10.11.2025).
- 7 Дондик Н. Я. Використання спеціальних бухгалтерських знань при розслідуванні економічних злочинів : дис. ... канд. юрид. наук. Харків, 2006. 208 с. URL: https://uacademic.info/ua/document/0406U002942#google_vignette (date accessed: 10.11.2025).
- 8 Князев С. В. Теорія та практика розслідування кримінальних правопорушень у бюджетній сфері України : дис. ... д-ра юрид. наук. Київ, 2025. 517 с. URL: <https://www.uacademic.info/ua/document/0525U000090> (date accessed: 10.11.2025).
- 9 Неганов В. В. Використання висновків ревізій у кримінальному провадженні : дис. ... канд. юрид. наук. Київ, 2018. 292 с.
- 10 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: 10.11.2025).
- 11 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: 10.11.2025).
- 12 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: 10.11.2025).
- 13 Шаповал О. В. Криміналістичне забезпечення розслідування економічних злочинів : автореф. дис. ... канд. юрид. наук. Київ, 2017. 20 с.

O. Shevchenko¹⁴ O. Shramko¹⁵, M. Shcherbakovskiy¹⁶.

The narrow sectoral issues of involving specialists and forensic experts in investigation of economic criminal offenses are revealed in the works of V. Zhukova¹⁷, S. Yevdokymenko¹⁸, S. Kryvun¹⁹, D. Kurylenko²⁰, I. Petrova²¹, S. Tyuleneva²², S. Tracha²³ et al.

Scientists also outlined aspects of the use of economic knowledge. V. Fedchyshy-

na studies the state and possibilities of applying special economic expertise and the participation of forensic experts in the legal systems of Europe, Australia and the United States. It substantiates the need to create an institute of forensic economic examinations and emphasizes the importance of international cooperation for the effective investigation of economic offenses²⁴.

O. Horlachuk reveals the requirements for competence of a forensic economist

- 14 Шевченко О. В. Використання спеціальних товарознавчих знань під час досудового розслідування : дис. ... канд. юрид. наук. Київ, 2017. 317 с. URL: <https://elar.navs.edu.ua/server/api/core/bitstreams/d98763bb-23dc-4972-a52b-f8ee188e34ef/content> (date accessed: 10.11.2025).
- 15 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: 10.11.2025).
- 16 Щербаківський М. Г. Теоретико-методологічні та праксеологічні засади судових експертиз у кримінальному процесі : автореф. дис. ... д-ра юрид. наук. Харків, 2016. 42 с. URL: <http://dspace.univd.edu.ua/xmlui/handle/123456789/2582> (date accessed: 10.11.2025).
- 17 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](https://doi.org/10.32842/2078-3736/2022.6.35) (date accessed: 10.11.2025).
- 18 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: 10.11.2025).
- 19 Кривун С. І. Використання спеціальних знань під час розслідування нецільового використання бюджетних коштів : дис. ... канд. юрид. наук. Київ, 2025. 193 с. URL: <https://elar.navs.edu.ua/server/api/core/bitstreams/f5f0ece1-d195-49a1-b3b3-25e4e16232f5/content> (date accessed: 10.11.2025).
- 20 Куриленко Д. В. Інститут обізнаних осіб у змагальному кримінальному провадженні : автореф. дис. ... канд. юрид. наук. Харків, 2017. 16 с. URL: <https://dspace.univd.edu.ua/server/api/core/bitstreams/6f82595b-1d94-4b6e-9ca8-8903b4b79b7c/content> (date accessed: 10.11.2025).
- 21 Петрова І. А. Зазнач. твір. URL: <https://uacademic.info/ua/document/0512U000231> (date accessed: 10.11.2025).
- 22 Тюленев С. Місце і значення економічних експертиз у кримінальних провадженнях щодо розслідування рейдерства. *Сучасні напрямки розвитку судової експертизи та криміналістики* : зб. Всеукр. наук.-практ. конф. з нагоди 110-річ. діяльн. ОНДІСЕ Мін'юсту України (Одеса, 05.09.2024). Одеса, 2024. С. 462—465. URL: <https://ndekc.lviv.ua/pdf/311020242.pdf> (date accessed: 05.05.2025) ; 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](https://doi.org/10.32631/pb.2024.1.10) (date accessed: 10.11.2025).
- 23 Трач С. С. Криміналістична методика розслідування кримінальних правопорушень у сфері господарської діяльності в Україні : монографія. Одеса, 2023. 450 с.
- 24 Федчишина В. В. Спеціальні економічні знання у правових системах Європи, Австралії та США. *Науковий огляд*. 2018. Т. 3. № 46. С. 124—143. URL: <https://naukajournal.org/index.php/naukajournal/article/view/1505/1588> (date accessed: 10.11.2025).

and substantiates that to ensure effective economic research, he must have diverse special knowledge both in economic disciplines (accounting, finance, taxation, etc.) and in certain areas of law. The researcher emphasizes the importance of legislative regulation and interdisciplinary consistency of knowledge to improve the interaction of experts with the judiciary in investigation of economic crimes ²⁵.

A. Orel and his co-authors analyze the theoretical and legal foundations and practical aspects of the application of special knowledge in combating economic crime, given the complexity of investigating such offenses in the age of digitalization that is growing day by day. The authors consider the normative regulation of expert activity in Ukraine and at the international level, focusing on the methods of financial monitoring, forensic analysis and the role of specialized institutions in the investigation of economic crimes ²⁶.

Despite availability of a significant number of research papers devoted to the use of special knowledge in criminal proceedings in general and in the context of the investigation of economic criminal offenses in particular, the existing developments are fragmentary. Recently, scientists often focus on certain aspects (the competence of experts, regulatory regulation or foreign experience), leaving out a holistic theoretical and practical justification for the application of specific economic expertise in economic criminal proceedings.

In this regard, there is a need for a deeper, systematic analysis that would combine theoretical foundations, legislative mechanisms, practical experience and interdisciplinary integration to form an effective model for the use of special economic knowledge in combating economic crime.

Main Content Presentation

Proven and substantiated in scientific literature is the position that during the investigation of criminal offenses in the field of economic activity, specific expertise is applied in two main forms:

- 1) involvement of specialists (accountants, auditors, auditors, economists, energy specialists, etc.) to obtain professional advice on:
 - a) peculiarities of conducting accounting transactions, mechanisms of non-cash electronic settlements and making payments using bank payment instruments;
 - b) procedure for document circulation during accounting operations both in the financial and credit sphere and at a specific enterprise;
 - c) telecommunication technologies, including the performance of computer operations;
- 2) appointment and conducting forensic examinations, in particular handwriting, technical and forensic, economic (forensic accounting, financial and economic ones), com-

25 Горлачук О. До питання про спеціальні знання судового експерта-економіста. *Теорія та практика судової експертизи і криміналістики*. 2021. Вип. 2 (24). С. 136–151. DOI: [10.32353/khrife.2.2021.09](https://doi.org/10.32353/khrife.2.2021.09) (date accessed: 10.11.2025).

26 Орел А. М., Чумаков Д. Д., Веріженко О. С. Теоретико-правові засади та практичне застосування спеціальних знань у протидії економічній злочинності. *Наукові інновації та передові технології. Серія «Право»*. 2025. № 4 (44). С. 1732–1743. DOI: [10.52058/2786-5274-2025-4\(44\)-1732-1743](https://doi.org/10.52058/2786-5274-2025-4(44)-1732-1743) (date accessed: 10.11.2025).

puter and technical, commodity, etc.²⁷

In general, we like this approach, but with the amendment that involvement of specialists in this category of cases should not be limited solely to consulting assistance.

Mostly, all the outlined forms of using specific expertise relate to the field of economics. Special economic knowledge constitutes the theoretical basis that provides the solution of expert economic problems, contributes to the formation of new scientific approaches and determines the limits of competence and professional competence of forensic economic examination. Analysis of the history of the formation of special economic expertise, as well as the development of forensic economic expertise, indicates the absence of unified criteria or a single methodological approach to interpretation of the concept of *special economic expertise*²⁸.

Some of the outlined forms of interaction between the prosecution and the bearers of special knowledge are implemented long before the start of the pre-trial investigation. It is these materials that become a source of information about the commission of a criminal offense, there-

fore, the basis for registering factual data on a specific fact of violation of the law in the Unified Register of Pre-Trial Investigations (hereinafter referred to as *URPTI*). Such documents, in particular, are the materials of audits and inspections conducted by the state financial control bodies.

Audit is a set of control measures aimed at checking the legality, expediency and economic efficiency of business operations for a certain period, as well as assessing the legality of the actions of officials during their implementation. During the audits, they not only confirm the already known facts of abuse, but also reveal new cases of embezzlement of material values and monetary resources, identify persons involved in illegal actions²⁹. The inspector and the auditor are usually considered to belong to the category of expert witnesses because they are not granted any other status in the criminal procedural legislation³⁰.

Other approaches are covered in legal literature. Scientists note that an audit is a procedural action initiated by an investigator or prosecutor and carried out on the basis of a ruling by an investigating judge. Its content consists in involving authorized officials who have the right to

27 Тимчишин А. М. Спеціальні знання у кримінальному процесі України: теорія та практика : дис. ... д-ра юрид. наук. Кропивницький, 2023. С. 370—371. URL: https://dnuvs.ukr.education/wp-content/uploads/2023/10/dysertacziya_tymchysyn.pdf (date accessed: 10.11.2025).

28 Федчишина В. В. Спеціальні економічні знання та їх використання в ході оперативно-розшукової діяльності, досудового розслідування і судового розгляду: теоретико-правові основи. *Актуальні проблеми вітчизняної юриспруденції*. 2018. № 3. С. 215. URL: http://apnl.dnu.in.ua/3_2018/48.pdf (date accessed: 10.11.2025).

29 Щербаковский М. Г., Кравченко А. А. Применение специальных знаний при раскрытии и расследовании преступлений. Харьков, 1999. С. 49.

30 Шрамко О. М. Зазнач. твір. URL: <https://uacademic.info/ua/document/0821U102258> (date accessed: 10.11.2025) ; Пчеліна О. В. Теоретичні засади формування та реалізації методики розслідування злочинів у сфері службової діяльності : автореф. дис. ... д-ра юрид. наук. Харків, 2017. С. 25. URL: <https://dspace.univd.edu.ua/server/api/core/bitstreams/8a2b0b63-3f26-4980-90a2-a383f9f6f639/content?trackerId=15a163407f39c4ae> (date accessed: 10.11.2025).

conduct control, inspection or verification measures in order to establish circumstances important for the pre-trial investigation³¹. According to some researchers, conducting an audit within the framework of criminal proceedings should be considered as a separate form of using specific expertise Appointed by an investigator or prosecutor, it loses its original administrative nature and turns from a financial control tool into a procedural action of criminal justice. Therefore, an audit combines the features of both procedural and administrative activities: in criminal proceedings, it is a method of obtaining evidentiary information through an inspection of the financial and economic operations of an enterprise, institution or organization carried out by an investigator or prosecutor with the participation of an auditor, in compliance with the requirements of criminal procedural law³².

Audit is proposed to be considered as one of the investigative (search) actions, since it is carried out solely by the decision of the investigator, and the auditor acts as a specialist, not independently, but within the powers determined by the pre-trial investigation body³³. Currently, this position should be recognized as obsolete and inconsistent with the provisions of the law.

In context of our chosen of research topic, we note that audits and checks can-

not be considered solely as forms of realization of economic expertise, although such expertise in some cases plays a leading role. In essence, audit and verification are control procedures designed to assess the activities of business entities, government agencies, institutions and organizations. Depending on the subject of control, they can rely on various areas of specific expertise: economic, technical, legal, environmental, engineering, etc. Thereby, generalization according to which audits and inspections are identified exclusively with the economic sphere, does not correspond to their real content and practice of application.

At the same time, in criminal proceedings related to economic activity, audits and documentary checks are most often of a financial and economic nature. Their conducting involves the analysis of accounting and financial documentation, establishing the legality and validity of business transactions, identifying material losses and assessing the effectiveness of the use of financial resources. In this context, economic knowledge is basic for the implementation of such checks, since without a deep understanding of financial and economic processes, a proper analysis of the relevant materials is impossible.

However, it should be noted that within the framework of criminal procedu-

31 Копитько В. Ю., Атаманчук В. Методика залучення спеціаліста до ревізій та аудиторських перевірок у кримінальному провадженні. *Науковий вісник Ужгородського національного університету. Серія: Право*. 2025. Т. 3. № 89. С. 380. DOI: [10.24144/2307-3322.2025.89.3.54](https://doi.org/10.24144/2307-3322.2025.89.3.54) (date accessed: 10.11.2025).

32 Чернявський С. С., Цуцкірідзе М. С. Актуальні проблеми призначення судово-економічних експертиз та документальних ревізій у кримінальному провадженні. *Актуальні питання використання можливостей позапланових документальних ревізій та інших перевірок у кримінальному судочинстві* : мат-ли міжвідом. наук.-практ. семінару (Київ, 30.06.2016). Київ, 2016. С. 123–126. URI: <https://elar.navs.edu.ua/jspui/handle/123456789/4516> (date accessed: 10.11.2025).

33 Дондик Г. П. Напрями вдосконалення використання спеціальних бухгалтерських знань при розслідуванні злочинів у сфері економіки. *Науковий вісник Херсонського державного університету. Серія «Юридичні науки»*. 2013. Вип. 5. Т. 2. С. 100–103.

ral law, an audit is not only an economic procedure, but also a measure related to obtaining information about the mechanism of criminal illegal activity. Thus, audits and checks are not a universal form of realization of economic knowledge, but in criminal proceedings for economic offenses they are mostly focused on economic competencies.

If the results of the audit are sent to law enforcement agencies for the purpose of taking measures provided for by current legislation, the investigator or detective must carefully analyze these materials, as they usually contain information about identified violations of current legislation (budgetary, tax, etc.). At the same time, it should be borne in mind that such violations do not always constitute criminal offenses. For example, if the State Audit Service draws up an act of inspection of the economic activities of an enterprise and records violations by officials without causing material damage (causing material damage is a mandatory element of many criminal offenses in the budgetary area³⁴). It is important to remember that persons involved in illegal activities are aware of the consequences of inspections and may take measures to conceal evidence, destroy documents, or take other actions aimed at avoiding responsibility. Sometimes, the losses identified by the audit are compensated during the control measure. In such situations, this often becomes a reason for refusing to enter information into the Unified Register of Pre-tri-

al Investigations, which effectively allows the guilty parties to avoid punishment³⁵.

Regarding initiation of inspections and audits during the pre-trial investigation, the Criminal Procedural Code of Ukraine does not give the investigator or prosecutor the authority to apply to the investigating judge with a request to appoint or conduct such a measure. In this regard, scientists recognize the reasonable practice of those investigating judges who refuse to satisfy such petitions. In addition, Criminal Procedural Code of Ukraine does not contain and has never contained procedural rules on the procedure for consideration by the investigating judge of a request for audits or inspections, and does not determine the type of procedural decision to be taken as a result of such consideration³⁶.

We agree that today there is a conflict between the provisions of the criminal procedural and tax laws, which should be resolved on the basis of the conflict rules enshrined in Part 1 of Art. 1 and Part 3 of Art. 9 of Criminal Procedural Code of Ukraine³⁷. Given that in practice there is often an inappropriate procedure for considering the requests of investigators and prosecutors to conduct audits or inspections and their subsequent preferential satisfaction, the decision of the investigating judge to appoint an unscheduled inspection or audit should be subject to appeal. This will ensure that the individual's right of access to justice and effective judicial review are respected.

34 Князев С. В. Знач. твір. С. 317. URL: <https://www.uacademic.info/ua/document/0525U000090> (date accessed: 10.11.2025).

35 Харкевич Ю. І. Криміналістична методика розслідування кримінальних правопорушень, пов'язаних із державним фінансуванням галузі охорони здоров'я в умовах пандемії : дис. ... д-ра філос. в галузі права. Київ, 2024. С. 108. URL: <https://uacademic.info/ua/document/0824U001492> (date accessed: 10.11.2025).

36 Кримінальний процесуальний кодекс URL: <https://zakon.rada.gov.ua/laws/show/4651-17#Text> (date accessed: 10.11.2025).

37 Там само.

Special attention should be paid to the fact that the tax audit is one of the most effective mechanisms for obtaining information on the fulfillment by the taxpayer of obligations to accrue and pay taxes and fees. Given its importance, there is an urgent need to harmonize the norms of criminal procedural and financial legislation, eliminating existing regulatory inconsistencies. This is the only way to ensure that law enforcement agencies can properly exercise their functions, and that business entities can effectively protect their rights in case of their violation³⁸.

The analysis of law enforcement practice shows that it is audits and checks that are common forms of application of special economic knowledge. At the same time, these measures should be considered non-procedural forms of specific expertise application³⁹, which is primarily due to the fact that the procedural aspects of such measures are not regulated by criminal procedural legislation.

The next important form of specific expertise use that is directly related to the results of audits and inspections is the explanation of the act of verification or audit, which should be considered precisely as a form of application of special economic expertise. The content of such acts is usually based on the methods of accounting, financial analysis, audit of business transactions, assessment of the effectiveness of management decisions and determination of the amount of material losses. Thereby, without a professional interpretation of their provisions, the investigator or pro-

secutor is often deprived of opportunity to correctly assess economic nature of the violations found.

Explanation of the act of audit or inspection involves the interpretation of special economic categories, accounting principles, logic of business transactions, applied methods of calculations, criteria for determining losses and other elements belonging to the field of professional economic competence. In this aspect, such activities are a continuation and deepening of application of economic expertise, since they provide a correct understanding of which violations are recorded, what is the mechanism of their occurrence and whether they have criminal law significance in terms of legal qualification in particular.

The form of clarification of the act of inspection or revision, unlike forensic examination, does not require procedural registration, but it performs a critical function: it contributes to the transformation of special economic information into available for law enforcement. In fact, we are talking about the transfer of professional knowledge from a specialist to a pre-trial investigation body, which makes possible to avoid misinterpretation of financial documents and ensure a proper assessment of the economic essence of identified violations.

In this context, explanation of verification act or audit acquires the importance of an independent form of application of specific economic expertise, which ensures the full, accurate and correct use of

38 Капліна О., Маринів Н. Проведення ревізій та перевірок у кримінальному провадженні: дисонанс законодавства та правозастосовної практики. *Підприємництво, господарство і право*. 2018. № 2. С. 204. URL: http://nbuv.gov.ua/UJRN/Pgip_2018_2_37 (date accessed: 10.11.2025).

39 Ковальов Ю. Ю. Використання спеціальних знань під час розслідування корупційних злочинів : дис. ... д-ра філос. в галузі права. Харків, 2021. С. 77. URL: https://uacademic.info/ua/document/0821U100819#google_vignette (date accessed: 10.11.2025).

the results of control measures in criminal proceedings. Its role is not only to transmit information, but to ensure that investigator or prosecutor can adequately understand the economic nature of the events that are the topic of the investigation, which greatly increases the validity of procedural decisions and the effectiveness of the pre-trial investigation as a whole.

Such explanation (as a form of application of special economic knowledge) has nature of reference and consulting assistance, since it is aimed at providing the investigator or prosecutor with professional explanations on the content, methodology and conclusions of the act of audit or verification. It does not create independent evidence in criminal proceedings, but provides proper conditions for the correct perception and analysis of the control materials already obtained.

Reference and consulting assistance in the form of an explanation of the audit or inspection report includes:

- 1) interpretation of special economic terms and categories;
- 2) explanation of accounting and financial analysis methods used during the audit;
- 3) clarification of the logic of the calculations, determination of losses, validity of conclusions;
- 4) explanation of causal relationships between business transactions and established violations;
- 5) interpreting specific elements of document flow and accounting procedures⁴⁰.

It is in this form that the specialist does not replace the forensic expert and does not go beyond non-procedural assistance, but provides the investigator with the necessary intellectual tools to understand the economic essence of the control document. It makes possible to minimize the risks of misinterpretation of audit findings and to provide a more accurate and complete assessment of provided materials within the framework of criminal proceedings.

If the investigator or the court has difficulty in determining list of documents necessary for the examination, it is advisable to seek the advice of an economist beforehand. Such a specialist will help to determine the list of financial documents, accounting registers, contracts, payment documents and other documentation that must be provided to the expert. It is important that the submitted expert materials are systematized chronologically or in accordance with the episodes under study and properly designed⁴¹.

Consequently, explanation of the act of verification or audit as a form of reference and consulting activities of a specialist occupies an important place in the mechanism of using specific economic expertise, ensuring effective integration of economic information into evidence.

The next form of using special economic expertise in investigation of criminal offenses in the field of economic activity is participation of a specialist in conducting investigative (search) actions. Such interaction belongs to the procedural form

40 Дікань Л. В., Понікаров В. Д., Кожушко О. В. Судово-економічна експертиза : навч. посіб. Харків, 2014. 432 с. URL: <https://surl.li/bdbhfa> (date accessed: 16.08.2025) ; 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: 16.08.2025).

41 Чернявський С. С., Цуцкідзе М. С. Зазнач. твір. URI: <https://elar.navs.edu.ua/jspui/handle/123456789/4516> (date accessed: 10.11.2025).

of using specific expertise. In this sense, the participation of an economist in an interrogation is a mechanism defined by law for interaction between an investigator and a knowledgeable person, aimed at achieving the tactical goals of the investigation and ensuring the completeness, accuracy and reliability of collected testimony. Such a specialist does not replace the investigator, but complements his professional activity thanks to his own specific economic expertise, without which the collection and interpretation of facts in cases of economic orientation is often impossible.

The need to involve an economist during the interrogation arises from the fact that a significant part of the evidentiary information in such criminal proceedings is of a complex financial and economic nature. The investigator is not always able to independently identify, correctly interpret or critically evaluate facts relating to accounting transactions, tax schemes, document management system or economic logic of economic processes. In the absence of a specialist, the testimony obtained may be incomplete or distorted, which creates the risk of losing important information for further expert research or a general evidence base.

Involvement of an economist in the interrogation opens up possibility for a deeper study of processes and phenomena of an economic nature. Such a specialist assists the investigator at all stages of the preparation and conduct of the interrogation. In particular, at the stage of preparation for interrogation, the economist provides:

- determination of the range of issues that need to be clarified, taking into account the specifics of the financial and economic activities of the enterprise;

- formulation of accurate and correct questions that correspond to economic essence of the events;
- analysis of financial documents and identification of the main contradictions or risk areas that need to be checked during interrogation;
- planning tactical methods of presenting documents or other materials of an economic nature.

Preparation for interrogation in cases of economic criminal offenses without a specialist often complicates the use of professional terminology, special schemes or distorted economic concepts by the interrogated person, which can lead to misleading representatives of law enforcement agencies.

Directly during interrogation, the economist plays the role of a professional consultant to the investigator, ensuring:

- prompt assessment of the answers of the interrogated person in terms of their economic logic and compliance with generally accepted accounting and taxation standards;
- initiating clarifying questions that can reveal contradictions or false statements;
- consulting assistance in the procedure of submitting documents (audit certificates, financial statements, bank documents, internal accounting registers, etc.);
- immediate detection of the interrogated person's attempts to evade answers using special terminology or deliberate complication of economic explanations.

After completing interrogation, the specialist performs:

- analysis of the received indications from the point of view of their economic adequacy;

- identification of factors that require additional investigative actions or forensic researches;
- formulation of recommendations on further investigation tactics, taking into account the economic information received.

Therefore, the participation of an economist in the interrogation has an unconditional applied value, since it increases the quality of the interrogation, provides a deeper understanding of the economic essence of the facts, reduces the risk of errors in the perception of professional information and increases the efficiency of proof. Although some interviewed respondents note that the presence of a specialist can complicate the establishment of psychological contact between the investigator and the interrogated, most practitioners rightly note that in the investigation of crimes in the field of economic activity, the refusal to involve an economist significantly reduces the effectiveness of the interrogation. In such proceedings, special economic knowledge not only complements the professional competence of the investigator, but also becomes a necessary condition for the correct collection of evidentiary information.

Thus, the concept of participation of economist in the interrogation is based on the fact that he provides methodological, technical and intellectual support to the investigator, which is leading to a full, comprehensive and objective research on the circumstances of criminal offenses of an economic nature. Such participation is an integral part of the rational and effective use of specific expertise in criminal proceedings.

The application of special economic expertise in criminal proceedings related

to offenses in the field of economic activity also covers the appointment of economic expertise. One of the most controversial issues in the practice of applying special economic expertise is expediency of appointing forensic economic expertise after conducting a documentary audit or inspection. In scientific literature and law enforcement practice, the prevailing opinion is that if the auditor's conclusions do not raise doubts in the investigator and are not disputed by other participants in the criminal proceedings, there is no need to appoint a corresponding economic expertise. In such a situation, the results of the audit can be used as an independent source of evidence, and additional expert research will only prolong the pre-trial investigation⁴².

However, if there are doubts about completeness or correctness of the audit, the question arises as to the most effective way to eliminate them: conducting an additional or repeated audit, appointing a forensic economic examination or interrogating the auditor to clarify certain provisions of the act. The decision should be made taking into account the nature and scale of the deficiencies identified. Analysis of case files of criminal proceedings in cases of crimes in the field of economic activity indicates that audit reports often contain significant gaps that cannot be eliminated solely by interrogation of the auditor. In such cases, investigators usually order an additional or repeated audit, and, if necessary, a further forensic economic examination.

If forensic examination is appointed specifically to verify correctness of the auditor's conclusions, resolution or ruling should clearly indicate which provisions of the act are questionable, what makes

42 Чернявський С. С., Цуцкірідзе М. С. Зазнач. твір. С. 123. URI: <https://elar.navs.edu.ua/jspui/handle/123456789/4516> (date accessed: 10.11.2025).

them unreliable or incomplete, what evidence they contradict, or what arguments of the parties cast doubt on their objectivity. This not only ensures procedural certainty, but creates conditions for the proper structuring of expert task.

Actual grounds for appointing a forensic economic examination are as follows:

- 1) need to resolve issues that require special economic expertise;
- 2) incompleteness or poor quality of the documentary audit, confirmed by materials from criminal proceedings or repeated control measures;
- 3) the existence of a reasoned request from the suspect or defense counsel;
- 4) contradictions between the conclusions of different experts or auditors.

The purpose of appointing a forensic accounting examination is to eliminate contradictions in the materials of criminal proceedings and obtain new evidence: conclusion of an expert accountant. Before deciding to appoint such an examination, the investigator must carefully study all the materials of the proceedings, including audit reports and other results of special inspections. Practice shows that forensic accounting examinations after an audit are most often appointed in the following cases:

- investigator's doubts about the accuracy or completeness of the audit findings (imperfect research methods, lack of auditor experience, inaccuracies in calculations, etc.);
- availability of two or more audit reports containing contradictory data;
- contradictions between the audit findings and other evidence;
- defense stated reasonable objection to the audit findings.

Financial and economic expertise is a key tool for investigating the economic aspects of criminal acts, as it allows for assessing the economic feasibility of concluded commercial contracts, establishing compliance with financial discipline, and analyzing the legality and validity of financial transactions.

In proceedings concerning crimes committed in the field of budget financing, financial and economic expertise occupies a leading place among other types of forensic economic research. Thanks to this, the investigation can figure out the economic meaning of the legal relationship between the people involved in business deals, spot signs of artificially inflating the cost of goods or services, unfair redistribution of budget resources, and figure out the real amount of material damage done to the state or other businesses.

The subject of financial and economic expertise is factual data on financial transactions and performance indicators of enterprises that reflect the processes of formation, movement, and use of income, cash, and funds. Thus, within the framework of criminal proceedings, it not only ensures detection of financial and economic violations, but also allows for their objective economic assessment. This is what makes financial and economic expertise one of the most important mechanisms for the practical application of specific economic expertise in investigation of criminal offenses in the field of economic activity.

Multidisciplinary forensic accounting and financial and economic examination is appointed when it is necessary to analyze the financial and economic activities of a specific business entity, and sometimes several enterprises or banking institutions in their interrelationship. If necessary, a forensic economic examina-

tion should be conducted to confirm the results of audits and documentary checks. Since there are a significant number of possible questions for a forensic accountant during the investigation of criminal offenses in the field of economic activity, it is difficult to determine in advance the entire list of materials needed to conduct the investigation, the investigator should consult with a specialist in advance to avoid delays related to the satisfaction of his requests for additional documents submitted in accordance with paragraph 2 of part 3 of Article 69 of Criminal Procedural Code of Ukraine ⁴³.

Therefore, the appointment of forensic economic or forensic accounting expertise in criminal proceedings of an economic nature is a logical continuation and deepening of the application of special economic knowledge that makes possible to eliminate doubts about the reliability of audit conclusions and ensure an adequate level of evidence.

Conclusions

The research provides grounds for asserting that specific economic expertise is a key intellectual resource in the mechanism of evidence gathering during the investigation of criminal offenses in the field of economic activity. Its application is comprehensive and covers both non-procedural and procedural forms of activity that ensure the completeness, accuracy, and reliability of establishing the facts.

Basic forms of using specific expertise are engaging specialists and appointing forensic examinations. Engaging econo-

mic specialists cannot be limited solely to consultations, since in complex financial and economic legal relations, their participation is necessary at various stages of criminal proceedings, from preparing investigative actions to analyzing evidence. Forensic examinations, in particular forensic accounting and financial and economic examinations, are an indispensable tool in cases where it is necessary to provide a comprehensive scientifically based assessment of economic transactions, verify validity of audit conclusions, or resolve contradictions in the case files.

Audits and documentary checks, although they do not have procedural status in the narrow sense of the Criminal Procedural Code of Ukraine, play a significant role as a form of non-procedural application of special economic knowledge. Their results from the information base for the start of a pre-trial investigation and provide indicative information about the mechanism of possible criminal actions. At the same time, audits cannot completely replace forensic economic expertise, as they often contain incomplete or contradictory data that require professional expert research.

Clarification of audit or inspection report is defined as a separate form of application of specific economic expertise that has nature of reference and consulting assistance. It eliminates gaps in the perception of special terms, methods and audit conclusions, ensures adequate interpretation of financial documents and creates appropriate conditions for their correct use in evidence.

Participation of an economist in investigative (detective) actions, in particular in

43 Тимчишин А. М. Зазнач. твір. С. 309. URL: https://dnuvs.ukr.education/wp-content/uploads/2023/10/dysertacziya_tymchyshyn.pdf (date accessed: 10.11.2025) ; Кримінальний процесуальний кодекс URL: <https://zakon.rada.gov.ua/laws/show/4651-17#Text> (date accessed: 10.11.2025).

interrogation, is an important procedural mechanism for increasing investigation efficiency. Such participation contributes to the proper formulation of questions, a deeper analysis of the explanations received, the prompt identification of contradictions and the correct interpretation of the economic aspects of the testimony. This significantly reduces the risk of errors and increases the quality of evidentiary information.

Appointment of economic expertise after audits should be mandatory. Expert research is a guarantee of objectivity and scientific reliability of conclusions regarding financial transactions and economic activities.

Therefore, specific economic expertise is a system-forming element of the evidentiary process in criminal proceedings concerning economic crimes. Their rational and scientifically substantiated application ensures the effectiveness of criminal prosecution, improves the quality of judicial control, and contributes to the restoration of violated rights of the state and economic entities.

Спеціальні економічні знання в розслідуванні господарських кримінальних правопорушень

Віталій Усатий

Мета статті — з'ясувати роль, місце та значення спеціальних економічних знань у розслідуванні кримінальних правопорушень у сфері господарської діяльності, а також визначити оптимальні форми їх застосування на різних етапах кримінального провадження. Методологічним підґрунтям дослідження стали загальнонаукові та спеціально-юридичні методи (діалектичний, системно-структурний, функціональний, юридико-догматичний,

інтерпретаційний і порівняльно-правовий). Обґрунтовано, що ефективне розслідування господарських кримінальних правопорушень неможливе без залучення знань, які виходять за межі традиційної юридичної компетентності. Складність фінансових схем, багатоступеневість економічних процесів і подібність злочинних операцій до легальної господарської діяльності потребують участі економістів, аудиторів, бухгалтерів та інших фахівців фінансово-економічного профілю. Розкрито значення ревізій і документальних перевірок як непроцесуальної форми застосування спеціальних економічних знань, а також охарактеризовано роз'яснення акта ревізії як довідково-консультаційну діяльність, що забезпечує коректне тлумачення спеціальних термінів, методик і фінансових висновків. Особливу увагу приділено участі спеціаліста-економіста в слідчих (розшукових) діях, насамперед у допиті як процесуальному інструменті підвищення точності, повноти й достовірності отриманих показань. Аргументовано, що фахова підтримка слідчого з боку спеціаліста є важливим елементом забезпечення належної якості доказової інформації. Визначено підстави та значення призначення судово-економічних і судово-бухгалтерських експертиз, які є основними формами науково обґрунтованої оцінки фінансово-господарських операцій та усунення суперечностей, що виникають під час аналізу ревізійних матеріалів. Узагальнено, що спеціальні економічні знання є системоутворювальним компонентом доказування в кримінальних провадженнях господарсько-економічної спрямованості. Їх раціональне використання сприяє підвищенню ефективності досудового розслідування, забезпечує точність фінансових оцінок, мінімізує ризик помилок і допомагає відновити порушені права держави й суб'єктів господарювання.

Ключові слова: спеціальні економічні знання; судово-економічна експертиза; ревізія; документальна перевірка; спеціаліст-економіст; допит; господарські кримінальні правопорушення.

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