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## Ukrainian economy unshadowing as a factor of state economic security management

**Abstract.** The level of shadowing of the Ukrainian economy is a key threat to the country's economic security. The authors used a cognitive approach to modelling an impact of destructive factors on the economic security of the country. The main problems of unshadowing of the Ukrainian economy are as follows: a slow pace of anti-corruption and judicial reforms, a considerable tax burden and ineffective tax administration, as well as base erosion and profit shifting. The following measures should be taken in order to ensure economic security of Ukraine: to reduce corruption, to reform the judicial system, to decrease the excessive regulatory and tax pressure on the corporate sector, to conduct deoffshorisation of the country's economy.

**Keywords:** Economic Security; Management; Cognitive Approach; Unshadowing of the Economy; Corruption; Tax Pressure; Deoffshorisation; Finance

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### Детнізація економіки України як чинник менеджменту економічної безпеки держави

**Анотація.** Рівень тінізації економіки України є ключовою загрозою її економічній безпеці. Для моделювання впливу деструктивних чинників на економічну безпеку країни використано когнітивний підхід. Виокремлено головні проблеми високого рівня тінізації економіки в Україні, а саме: низькі темпи проведення антикорупційної та судової реформ, значне податкове навантаження та неефективне адміністрування податків, розмивання податкової бази та переміщення прибутку з України. З метою забезпечення економічної безпеки України запропоновано реформувати судову систему, зменшити надмірний регуляторний і податковий тиск на корпоративний сектор, деофшоризувати економіку країни.

**Ключові слова:** економічна безпека; менеджмент; когнітивний підхід; детнізація економіки; корупція; податковий тиск; деофшоризація; фінанси.

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### Детенизация экономики Украины как фактор менеджмента экономической безопасности государства

**Аннотация.** Уровень тенизации экономики Украины является ключевой угрозой её экономической безопасности. Для моделирования влияния деструктивных факторов на экономическую безопасность страны был использован когнитивный подход. Выделены главные проблемы высокого уровня тенизации экономики в Украине, а именно: низкий темп проведения антикоррупционной и судебной реформ, значительное налоговое бремя и неэффективное администрирование налогов, размывание налоговой базы и перемещение прибыли из Украины. С целью обеспечения экономической безопасности Украины предлагается реформировать судебную систему, уменьшить чрезмерное регуляторное и налоговое давление на корпоративный сектор, деофшоризировать экономику страны.

**Ключевые слова:** экономическая безопасность; менеджмент; когнитивный подход; детенизация экономики; коррупция; налоговое давление; деофшоризация; финансы.

## 1. Introduction

Shadow economies exist to various degrees in almost all countries of the world. The level of shadowing of the Ukrainian economy is a key threat to the country's economic security. The process of shadowing affects all economic areas, political and social life of the country, which is why we constantly need to improve methods and forms of combating the shadow economy in order to destroy its most dangerous forms for society.

## 2. Brief Literature Review

Problems of unshadowing of economy in the context of economic security have been studied by western scientists, such as B. Buzan (2003) [1], P. Gutmann (1977) [2], E. L. Feige (1990) [3], E. Soto (1995) [4], F. Schneider (2015) [5], etc. Among native scientists, we can mention Z. S. Varnalii (2011) [6], V. M. Heiets (2006) [7], I. I. Mazur (2006) [8], V. I. Muntiiian (1999) [9], O. F. Novikova (2006) [10], V. A. Predborskyi (2005) [11], etc. At the same time, a critical review of scientific researches related to economic security in the country in conditions of shadowing processes allows us to assert that the creation of effective security system has not been conceptually proven yet.

**3. The purpose of this article** lies in the development of ways for unshadowing the economy of Ukraine in order to ensure economic security.

## 4. Results

A wide variety of diverse evaluations of the level of shadowing of the economy in the countries of the world can be found in different official sources. Due to the complexity of its evaluation, the share of the Ukrainian shadow economy in GDP varies from 16% to 54%. According to data from the State Statistics Service of Ukraine the extent of shadow economy, which was not observed directly, amounted to 16%, however, according to evaluations of the Ministry of Economic Development and Trade, the shadow economy in Ukraine was from 30% to 54% of GDP as of 2015. In 2015, the integral index of the shadow economy amounted to 40% of GDP according to data of the Ministry of Economic Development and Trade. In Ukraine, the shadow economy covers all sectors of the economy. The highest level of shadowing is observed in the mining industry and the development of quarries (59% of the official gross value added of this industry sector), which is primarily due to the high level of market monopolisation [12].

Such a level is considered to be critically high and it does not correspond to the average level of shadow economy in developing countries (32.0-35.0% of GDP). The level of the shadow economy in Ukraine is much higher than in other European countries. The average level of shadow economy in EU countries amounted to 18.3% of GDP (18.6% in 2014). Bulgaria was considered to be the most «shadowed» country among all the EU countries - 30.6% in 2015 (31.0% in 2014) [5].

A high level of the shadow economy in Ukraine is associated with corruption and ineffective government regulation. Corruption and ineffective public administration make an impact on all social and economic processes in the country and indirectly decrease the level of its economic security. Since it is difficult to assess the impact of the abovementioned destructive factors on economic security, the cognitive approach is used for cognitive modelling. The cognitive approach is understood as finding solutions to problems with the help of methods which include cognitive aspects that engage perceptual, cognitive, clarifying and cogitative processes.

The method of cognitive modelling suggested by R. Axelrod (1976) [13] is one of the effective approaches to the studies of

semi-structured systems and processes. Information about the system is offered within the framework of cognitive model in the form of a set of concepts (factors) and connects their cause-effect network which is called a cognitive map. This map shows subjective perception of an expert (or a group of experts) of laws and predicted patterns inherent to the model system.

Cognitive science (cognitology) is an interdisciplinary area of studies which combines philosophy, cognitive psychology, neurophysiology, anthropology, linguistics and theory of artificial intelligence. The cognitive analysis and modelling are considered to be the most effective study tools for making governmental decisions in the unstable and semi-structured environment [14].

It is suggested to implement the cognitive analysis and modelling of the economic security formation of the country using technology specified in Table 1.

The proposed technology to detect problem areas related to economic security of the country and define priorities of its development based on the cognitive approach to the analysis and modelling of semi-structured situations provides for ways of the situation development under the impact of changes both in the situation and in the environmental conditions.

**Tab. 1: Generalised technology to detect problem areas of economic security of the country and define priorities of its development**

Step	Sequence of actions
1. Assessment of economic security of the country	1.1 Collection of information 1.2 Qualitative and quantitative assessment of the situation 1.3 Problem identification 1.4 Identification of the problem field of the situation
2. Development of a cognitive map of the problem situation related to economic security of the country	2.1 Structuring of the situation (separation of internal and external factors, separation of main and control factors, separation of target-oriented factors; grouping of factors according to the areas threatening national economic interests) 2.2 Identification of causality between the factors 2.3 Identification of areas of impact and interrelation between the factors 2.4 Development of a cognitive map 2.5 Verification of the cognitive map and amendments to it
3. Development of a cognitive model of the problem situation related to economic security of the country	3.1 Identification of strategic goals and priority tasks 3.2 Identification and analysis of peculiarities of the cognitive model 3.3 Determination of the mutual impact of the factors 3.4 Development of a coherence matrix related to the cognitive model factors 3.5 Testing of the cognitive model
4. Development of scenario modelling of the problem situation related to economic security of the country	4.1 Limitation of possible changes of the main and controlling factors 4.2 Formation of possible alternative ways of the development of the situation 4.3 Modelling of scenarios related to the development of the situation and choosing the most realistic one
5. Choosing directions and measures according to the implementation of the chosen scenario of the development of the problem situation related economic security of the country	5.1 Choosing the most suitable areas (controlling factors) regarding implementation of the situation development scenario 5.2 Development of the set of measures according the controlling factors 5.3 Approval of the set of measures

Source: Compiled by the authors based on the materials [13-17]

According to the results of the conducted study, we have developed a cognitive map of the impact of the destructive factors, such as corruption and ineffective public administration, on the economic security of the country in order to systemise knowledge about the factors, their interrelation and interaction. The developed cognitive matrix of destructive factors which impact the economic security of the country helped us to identify the most influential factors. A cognitive model of the impact of corruption and ineffective public administration on economic security have been developed based on the abovementioned scenario approach. As a result of the conducted modelling, it has been determined that the main factor that affects the level of economic security of Ukraine is the level of corruption in the country.

The use of the cognitive model of the impact of corruption and ineffective public administration on economic security of the country, implemented on the basis of the principles of unity and a combination of the principles of consistency, accuracy,

completeness and comparability, will help to receive unbiased, high-quality information and provide informative, analytical materials for making management decisions with regard to the economic security of Ukraine.

The main problems of the high level of shadowing of the Ukrainian economy include: a slow pace of anti-corruption and judicial reforms, a considerable tax burden and ineffective tax administration, as well as base erosion and profit shifting.

Now let us review the main threats for the economic security of Ukraine upon solving of the abovementioned problems.

1. The non-fulfilment of anti-corruption functions by the corresponding authorities in full. The results of the 2015 Corruption Perception Index by Transparency International suggest that the level of corruption in Ukraine remains high (130 place out of 168 countries) [18]. An improvement of the index by 1 point (27 points out of 100), compared to the previous year, happened due to the increased public condemnation of corrupt officials, creation of anti-corruption authorities and the emergence of the corruption castigators movement. The National Anti-Corruption Bureau and the Specialized Anti-Corruption Prosecutor's Office were founded in Ukraine in 2015. The formation of the State Bureau of Investigation, the National Agency for Prevention of Corruption, the National Agency of Ukraine for detection, investigation and management of assets derived from corruption and other crimes was initiated in early 2016.

Among the problems related to the formation and functioning of authorities combating and preventing corruption, we shall mention: the lack of coherence between the work of the General Prosecutor's Office and the National Anti-Corruption Bureau; understaffing (at the end of 2015 the total number of appointed employees at the National Anti-Corruption Bureau amounted to 224 at the maximum number of 700 employees [19]); the process of electronic declaration of property status of the officials has not started yet; work blocked by other law enforcement authorities and courts; a desire of oligarchic groups to take anti-corruption authorities under their control.

2. The non-transparency of funding of political parties in Ukraine. Modern political parties need a considerable amount of money to implement their slogans and tasks. The problem of funding of political parties becomes particularly relevant during the pre-election company. Transparency of funding sources of political parties and introduction of public financing will help to overcome political corruption. Setting restrictions for the amounts of voluntary contributions from legal entities and natural persons, as well as specifying the list of subjects who cannot exercise financing of political parties will reduce the possibility to finance political parties on behalf of big business and oligarchic structures.

3. A low level of trust in judicial authorities. According to Razumkov Centre, 81.4% [20] of the residents do not trust courts, which is the lowest index in Europe [21]. The reform of the judicial system is based on the increasing level of proficiency of judicial personnel and its renewal which is impossible without conducting the assessment of professionalism of current judges, their re-certification, advanced professional training and requalification. On 17 February 2016, the High Qualification Commission of Judges of Ukraine began an initial evaluation of the judges' qualification according to the Law of Ukraine «On ensuring the right to a fair trial» in order to make decisions regarding the exercise of justice in appropriate courts. The initial evaluation of judges through an unregulated procedure faces serious difficulties (700 judges will be re-certified, hence they cannot conduct trials for now [22]). The shadow economy and corruption increase when courts do not fulfill their functions.

4. A considerable tax burden on the wage bill. According to the Ministry of Finance of Ukraine and the Ministry of Economic Development and Trade, a decrease in budget revenues due to the shadow economy in Ukraine (amounting to 47% of GDP as of the 1<sup>st</sup> quarter of 2015) resulted in the increase in borrowings and growth of the public debt of Ukraine up to 1.5 trillion UAH, which is equal to 82.6% of GDP [23]. The considerable tax burden on the wage bill remains one of the main causes of the shadowing of the Ukrainian economy, which is confirmed

by the Global Competitiveness Index 2015/2016, according to which Ukraine occupies one of the lowest positions by the indicator «Impact of taxation on work incentives» - 121 place out of 140 countries [24]. The burden on the wage bill forces employers to conceal the real wages of employees and to continue the practice of unreported employment.

5. Offshorisation of the economy of Ukraine. According to data provided by the international research organisation Global Financial Integrity, Ukraine moved from position 78 down to position 14 out of 150 countries in the ranking of the amount of illegally derived assets last year. About 117 billion US dollars were illegally transferred from our country abroad during the period of 2004-2013 [25]. According to the State Statistics Service of Ukraine, the majority of direct investments from Ukraine were made to the economy of Cyprus (28.6% of the total amount). Cyprus is also considered to be the largest investor in the domestic economy (93% of total amount) as of 7 January 2015 [26]. Money withdrawal is done through offshore companies which are created to conceal information on ultimate beneficial owners, to evade taxes, to avoid currency restrictions on capital transactions, to launder illegally-gained incomes. Today, in Ukraine there are no restrictions regarding offshore zones (there is no control over the capital outflow, transfer of assets by the corruption entities in the shadow). Only certain prohibitions on participation of offshore companies in the system of state procurement remain in force at present.

## 5. Conclusions

The following steps should be taken in order to ensure economic security to reduce the level of corruption in Ukraine:

1. The Ministry of Justice of Ukraine is to develop legal mechanisms of seizure and special confiscation of the assets derived in an illegal way; it is necessary to develop a procedure of forming and filing the Unified State Register of Assets which are seized in criminal procedures.

2. The Cabinet of Ministers of Ukraine is to provide a financial monitoring system for government employees. State and local self-government authorities are to implement declaration of property status of public employees to avoid any conflicts of interest. Anti-corruption authorities are to begin to check the integrity of employees and monitor their lifestyle.

3. The Cabinet of Ministers of Ukraine is to ensure implementation of the functions of the following authorities preventing and combating corruption: the National Anti-Corruption Bureau, the Specialised Anti-Corruption Prosecutor's Office, the State Bureau of Investigation, the National Agency for Prevention of Corruption, the National Agency of Ukraine for identifying, tracing and managing assets derived from corruption and other crimes.

4. The Verkhovna Rada of Ukraine is to adopt the law on funding of activities of political parties in order to reduce political corruption.

5. The Cabinet of Ministers of Ukraine is to ensure access of citizens and other stakeholders to the information concerning property status of the officials, funding sources for political parties, work results of the authorities created to prevent and combat corruption.

The following measures should be taken to reform the judicial system of Ukraine:

1. The judicial reform shall begin according to the Laws of Ukraine adopted by the Verkhovna Rada of Ukraine «On making amendments to the Constitution of Ukraine (regarding justice)» and «On judicial system and status of judges» [26].

2. The Verkhovna Rada of Ukraine and the Ministry of Justice of Ukraine shall determine and approve the model of open competition for the position of judges in order to reduce corruption, to increase professionalism of the judicial and law enforcement authorities, to strengthen their independence from political parties and to ensure transparency and impartiality of the judicial processes.

The following measures should be taken in order to reduce excessive regulatory and tax burden on the corporate sector:

1. The Verkhovna Rada of Ukraine is to adopt a law to ensure transparent administration of fees and taxes, to reduce and simplify tax reporting, and to establish equal and fair tax rules.

2. The Ministry of Finance of Ukraine and the State Financial Service are to draft an act regarding the approval of the

strategy for reporting system reform on counteraction of legalization of income derived in an illegal way in order to strengthen control over cash flows to counteract tax avoidance.

The following measures should be taken to implement the process of deoffshorisation in Ukraine:

1. The Ministry of Finance and the State Fiscal Service of Ukraine are to ensure accession of Ukraine to the International Intergovernmental Convention in order to provide access of our country to the accounts of non-residents. After signing this convention, which is to be held no later than 1 January 2017, Ukraine will automatically receive information from all over the world on accounts opened by Ukrainian residents in any bank of the world.

2. The Ministry of Finance and the State Fiscal Service of Ukraine are to determine the status of foreign controlled companies.

3. The Verkhovna Rada of Ukraine is to make amendments to the Tax Code of Ukraine and adopt the Law of Ukraine «On tax sovereignty of Ukraine and offshore companies».

The methodical approach to modelling the impact of corruption and ineffective public administration at the level of economic security is based on the cognitive approach to modelling that helps to identify priorities in the development of program measures. This methodical approach to the development of the cognitive model of the country's economic security based on the objective choice of governing factors taking into account their interrelation which ensures adequacy of the study process.

The main purpose of unshadowing the Ukrainian economy is to create the necessary conditions for the improvement of investment climate, reduction of the level of corruption, tax and regulatory pressure, which, in turn, will increase competitiveness of the country and ensure its economic security.

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