

Данило Анатолійович Скоромний

*Кафедра кримінального права та кримінології
Одеський державний університет внутрішніх справ
Одеса, Україна*

ЗАПОБІГАННЯ ЗЛОЧИННОСТІ ЮРИДИЧНИХ ОСІБ: ЗАРУБІЖНИЙ ДОСВІД ТА ПЕРСПЕКТИВИ ЗАСТОСУВАННЯ В УКРАЇНІ

Анотація. *Актуальність досліджуваної проблеми полягає в тому, що нині в країнах світу зростає злочинність серед юридичних осіб. Це явище є надзвичайно небезпечним, оскільки корпоративна злочинність пов'язана із скоєнням економічних злочинів - легалізацією незаконно отриманих доходів та корупцією, що негативно впливає на економіку окремої держави та світову економіку. Щоб запобігти злочинності серед юридичних осіб, урядам країн необхідно вжити заходів, спрямованих на протидію корпоративній злочинності, скористатися технічним прогресом у виявленні та запобіганні правопорушенням серед юридичних осіб. Метою цього дослідження є виявлення особливостей заходів щодо запобігання корпоративній злочинності в зарубіжних країнах, аналіз перспектив застосування досвіду інших держав у розробці їх ефективних заходів протидії. Також були запропоновані інноваційні підходи та методи, які підвищать ефективність заходів протидії корпоративній злочинності. Провідні методи, використані у цьому дослідженні, є теоретичними: вивчення наукової літератури, а також нормативних документів для з'ясування стану досліджуваної проблеми. Були використані аналіз, синтез, порівняння, узагальнення та моделювання, що дозволило описати термінологію. Крім того, системний метод, діалектичний та історичний методи аналізу були використані при вивченні нормативних актів, включаючи також такі спеціальні методи, як метод юридичного тлумачення, метод правового прогнозування. Результатом цієї роботи є виявлення важливості запобігання корпоративним злочинам, ефективні заходи, які застосовуються до юридичних осіб для виявлення та запобігання корпоративним злочинам. В результаті цього дослідження були запропоновані можливі заходи, спрямовані на запобігання корпоративній злочинності, враховуючи позитивний досвід зарубіжних країн. Проаналізувавши стан корпоративної злочинності в інших країнах світу, автори роблять висновок, що Україні слід впровадити заходи щодо запобігання злочинам серед юридичних осіб, щоб зменшити кількість правопорушень та підвищити рівень національної економіки*

Ключові слова: *корупція, корпоративна злочинність, економічні правопорушення, протидії, кримінальна відповідальність*

Danylo A. Skoromnyi

*Department of Criminal Law and Criminology
Odesa State University of Internal Affairs
Odesa, Ukraine*

LEGAL ENTITIES' CRIME PREVENTION: FOREIGN EXPERIENCE AND PROSPECTS OF APPLICATION IN UKRAINE

Abstract. *The relevance of the problem under study lies in the fact that crime among legal entities is currently increasing in the countries of the world. This phenomenon is extremely dangerous, because corporate crime is associated with the commission of economic crimes – the legalisation of illegally obtained income and corruption, both of which negatively affect the economy of an individual state and the global economy. To prevent crime among legal entities, governments of countries need to take measures aimed at countering corporate crime, take advantage of technological advance in detecting and preventing offences among legal entities. The purpose of this study is to identify the features of measures to prevent corporate crime in foreign countries, to analyse the prospects for applying the experience of other states in developing their effective counteraction measures. Innovative approaches and methods that will increase the effectiveness of measures to combat corporate crime were also proposed. The leading methods employed in this study are theoretical: the study of scientific literature, as well as regulatory documents to clarify the state of the problem under study. Analysis, synthesis, comparison, generalisation, and modelling were used, which allowed describing the terminology. Furthermore, the system method, dialectical, and historical analysis methods were used in the study of regulations, also including such special methods as the method of legal interpretation, the method of legal forecasting. The result of the present paper is the identification of the importance of corporate crime prevention, effective measures that are applied to legal entities to detect and prevent corporate crime. As a result of this study, possible measures aimed at preventing corporate crime were proposed, considering the positive experience of foreign countries. Having analysed the state of corporate crime in other countries of the world, the authors conclude that Ukraine should implement measures to prevent crimes among legal entities to reduce the number of offences and increase the level of the national economy*

Keywords: *corruption, corporate crime, economic offences, counteraction measures, criminal liability*

INTRODUCTION

A legal entity has the same rights as an individual: it owns property, borrows money, and can be a party to a lawsuit. Furthermore, a legal entity may commit offences, including those covered by criminal legislation [1]. Offences committed by legal entities are called corporate offences. Corporate crime is a set of socially negative phenomena that result in a corporation or an interconnected group of people committing criminal acts over a certain period of time [2]. Corporate crime is described by the commission of offences relating to business activities, or even economic activities that are completely or partially of a criminal nature, regardless of the type of property [3]. The issue of bringing legal entities to criminal responsibility has not previously been considered in the criminal law of many states [4]. Thus, examples of such countries are common law states – Canada, Australia, Scotland, Ireland, India; the states of the Romano-German legal family – Spain, Austria, the Netherlands, France, Belgium, Portugal, Luxembourg, Japan; the Scandinavian legal family – Denmark, Norway, Finland, Iceland, the Muslim legal system – Jordan, Lebanon, the Socialist People's Republic of China (PRC); and the post-socialist legal family – Slovenia, Hungary, Romania, Lithuania, etc. However, most countries of the world have added legal entities to the list of subjects of criminal offences.

To prevent corporate crime, it is necessary to develop the corresponding preventive measures [5]. Crime prevention is defined as the purposeful influence of the state, society, individuals, and legal entities on the processes of determining and causality of crime to prevent the involvement of new persons in crime, the commission of new criminal acts, and the expansion of criminalisation of public relations. In the context of countering corporate crime, due to its specifics, the degree of social danger, the status of offenders and the consequences of relationships, it differs in many aspects from other forms of modern crime [6]. The complexity, diversity, and dynamism, as well as the cover-up of corporate crime, require continuous improvement and the creation of adequate criminal justice measures. In this sense, it is necessary to harmonise criminal legislation, namely the issue of criminal liability of legal entities. Furthermore, new methods need to be developed, considering the possible use of advances in the natural, technical and social sciences, the application of which is of particular importance in providing financial or personal evidence in the process of explaining and proving certain crimes related to corporate crime [7].

The object of this study is the measures taken to effectively prevent corporate crime in different countries of the world. The relevance of the problem of crime prevention among legal entities is confirmed by the large-scale nature of scientific interest in this issue. Thus, there is a sufficient amount of theoretical material on

identifying measures to counteract crime among legal entities. Researchers argue that corporate crime is a dangerous phenomenon that can undermine global entrepreneurship and the economy [7]. As a result, representatives of all states must develop measures aimed at preventing crime among legal entities. Ukraine, in turn, has the opportunity to apply foreign practices to increase the effectiveness of countering crime.

The purpose of this study is to identify the features of measures to prevent corporate crime in foreign countries, to analyse the prospects for applying the experience of other states in developing their effective counteraction measures.

1. MATERIALS AND METHODS

Theoretical methods – study of scientific literature, regulatory documents to clarify the state of the problem under study. Analysis, synthesis, comparison, generalisation, and modelling were used, which allowed describing the terminology, features of crime prevention among legal entities in other countries and in Ukraine, prospects for applying foreign experience in Ukraine. The system method was used to analyse the terminology of the subject under study; the method of historical analysis and the dialectical method – in the study of regulations that reflect the transformations of the institution of criminal liability of legal entities in different countries. Mathematical and statistical methods – comparative methods, quantitative and qualitative analysis of the spread of corporate crime among legal entities. The study also considered the influence of crime prevention measures on the state of corporate crime in European countries, the United States of America (USA) and Ukraine. The following special methods were also used:

- method of legal interpretation – upon covering the content of regulatory documents governing the state of corporate crime in Ukraine and other countries;
- a method of legal forecasting that helped predict the consequences of implementing foreign practices in crime prevention measures among legal entities in Ukraine.

The regulatory framework of the study covers legal acts governing corporate crime in Ukraine and other countries. Thus, the study analysed the following regulations: Criminal Code of Ukraine [8], Law of Ukraine No. 361-IX “On Prevention and Counteraction to Legalisation (Laundering) of Proceeds from Crime, Financing of Terrorism and Financing of Proliferation of Weapons of Mass Destruction” [9], Council Directive 91/308/EEC of 10 June 1991 on prevention of the use of the financial system for the purpose of money laundering [10], Criminal Convention on the Fight against Corruption [11], UN Convention against Transnational Crime [12], Bank Secrecy Act [13], Money Laundering Control Act [14], Money Laundering and Financial Crimes Strategy Act [15], Public Bodies Corrupt Practices Act [16], Prevention of Corruption Act [17], the Money Laundering and Terrorist Financing (Amendment) (EU Exit) Regulations [18], Resolution of the Board of the Central Bank of the Republic of Uzbekistan Department combating economic crimes under the Prosecutor General of the Republic of Uzbekistan No. 3266 “On Approval of Internal Control in Combating Legalisation of Proceeds Derived from Criminal Activities in the Payment Organisation, Payment System Operators, System Operators of Electronic Money, Terrorist Financing and Financing Weapons of Mass Destruction” [19], Bribery Act [20], Decision of the National Agency for Prevention of Corruption No. 75 “On Approval of the Standard Anti-Corruption Programme of a Legal Entity” [21], Draft Law of Ukraine “On Principles of National Anti-Corruption Policy for 2020-2024” [22].

2. RESULTS AND DISCUSSION

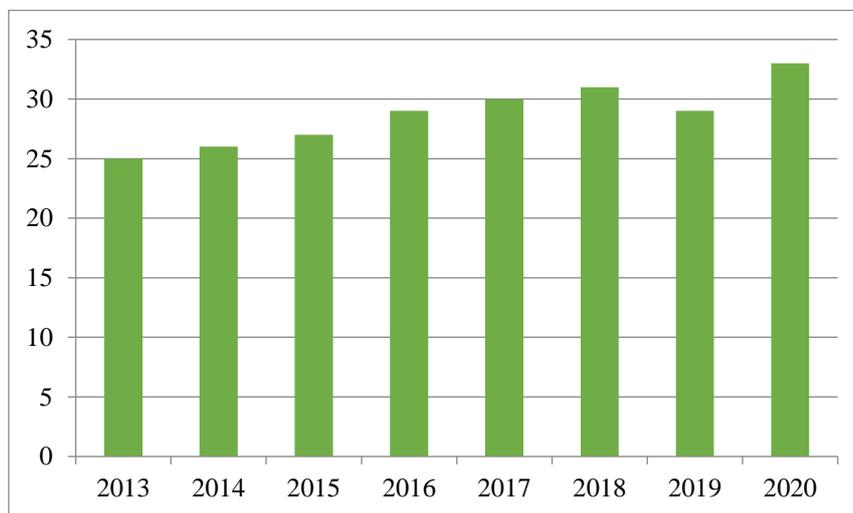
Every year, cases of corporate crime in different countries of the world are becoming more frequent. Having analysed the regulations of Ukraine and other countries, the most common crimes among legal entities are crimes in the economic sphere: legalisation (laundering) of illegally obtained income or income gained as a result of illegal activities, corruption offences, terrorist financing, the use of funds obtained from illegal drug trafficking. The non-governmental international organisation Transparency International [23] annually studies the state of corporate crime in the world. Thus, the organisation forms a Corruption Perceptions Index, which indicates the effectiveness of measures aimed at countering such a dangerous economic crime as corruption. Transparency International [23] statistics are critical for the development of an anti-corruption programme among legal entities. Furthermore, the annual update of statistics allows government officials to identify the most effective measures to combat corporate crime, which measures require improvement, and which are completely ineffective. The data in Table 1 demonstrate that European countries are implementing effective measures to prevent the corporate crime of corruption.

Table 1. Corruption Perceptions Index – 2020

Country name	Score	Place in the world ranking
Denmark	88	1
Finland	86	2
Germany	80	9
United Kingdom	77	11
France	69	23
USA	67	25
Spain	62	32
Ukraine	33	119
Uzbekistan	26	146

Source: [23]

Such countries as Denmark, New Zealand, Finland, Singapore, Sweden, Switzerland, Norway, Germany, Canada, and the United Kingdom have the best results in the fight against corruption. Ukraine, in contrast to these countries, is on the 117th place among the 179 countries studied. Such a low indicator points to an insufficiency of anti-corruption measures, especially among legal entities. This state of corporate crime has a bad effect on the country's image in the world and the national economy (Fig. 1).

**Figure 1.** Corruption Perceptions Index in Ukraine 2013-2020

Source: [23].

Figure 1 demonstrates that the Corruption Perceptions Index in Ukraine has been higher since 2013. The improvement is caused by the adoption of new legislative acts that establish measures to prevent corporate crime. Furthermore, control, monitoring, and auditing are performed in organisations and corporations. Since Ukraine has been striving for integration into the European community for several years, the question arises regarding the need to streamline the legislative system. All branches of law must comply with global and European trends, including criminal law, as one of the most important areas of law. This resulted in changes to the Criminal Code of Ukraine [8] on September 1, 2014. Most importantly, the government has legislatively established provisions concerning criminal liability of legal entities. Thus, in Ukraine, legal entities are responsible for such dangerous economic crimes as money laundering, terrorist financing, and corruption. It is worth considering the specific features of regulating these crimes, as well as the main regulations that establish measures to prevent corporate crimes. In Ukraine, the rules for countering the legalisation of proceeds from crime are stipulated in the Law of Ukraine No. 361-IX “On Prevention and Counteraction to Legalisation (Laundering) of Proceeds from Crime, Financing of Terrorism and Financing of Proliferation of Weapons of Mass Destruction” [9]. The act improved the control system in the financial sector, harmonised it with the financial monitoring standards established by international provisions, namely those of Council Directive 91/308/EEC of 10 June 1991 on prevention of the use of the financial system for the purpose of money laundering [10].

As for corruption offences, world practice demonstrates that compliance with the anti-corruption policy is the most effective method of combating corruption among legal entities. For this, every enterprise or organisation must have the position of Commissioner for supervision of anti-corruption policy. This person has the right to exercise supervision and control over both employees of enterprises and the reputation of counterparties. The development of anti-corruption programmes for legal entities is an effective method for developing an anti-corruption system [24]. The Law of Ukraine No. 1700-VII “On Prevention of Corruption” [25] establishes the necessary requirements for the development of measures to prevent corruption. Decision of the National Agency for Prevention of Corruption No. 75 “On Approval of the Standard Anti-Corruption Programme of a Legal Entity” [21] was approved, which contained measures necessary and sufficient to prevent, detect, and counteract corruption in the activities of a legal entity. Such measures include a systematic analysis of corruption risks, which can be both internal (conducted once a year) and external (conducted by companies that provide audit, legal, or consulting services, or independent experts). Furthermore, the Draft Law of Ukraine “On Principles of National Anti-Corruption Policy for 2020-2024” [22] will be adopted in the near future. It has now been adopted by the Verkhovna Rada of Ukraine in the first reading. The anti-corruption policy for 2020-2024 is based on a combination of two approaches: further improvement of the overall system of preventing and combating corruption; reduction of cases of corruption in important areas, and implementation of effective reforms.

Having analysed the Draft Law of Ukraine “On Principles of National Anti-Corruption Policy for 2020-2024” [22], it becomes clear that the Draft Law invites not only to approve the Anti-Corruption Strategy for 2020-2024 [26], but also to amend some provisions of the laws of Ukraine, which are aimed at increasing the effectiveness of audit mechanisms. Furthermore, to increase the effectiveness of corporate crime prevention measures, the following measures are also necessary:

- determination of the legal status of the National Agency for the Prevention of Corruption, control mechanisms, and the procedure for evaluating the effectiveness of the national anti-corruption policy;
- creation of a special information system to ensure the transparency of information on the implementation of the national anti-corruption policy;
- analysis of the regularity of preparation of national reports on the effectiveness of the national anti-corruption policy.

The institution of criminal liability among legal entities in the United States of America deserves special attention when considering the issue of combating crime. One of the first international documents that actually set a precedent for the application of criminal law to legal entities in the United States was the Criminal Convention on the Fight against Corruption (1999), which consolidated 14 elements of crimes for which states must fight corruption. The UN Convention against transnational crime [12] defined new approaches in the fight against organised crime, where it recommended that member states (including Ukraine) introduce criminal liability of legal entities for certain criminal acts. The institution of anti-money laundering is the most developed in the United States. The US government has developed numerous legislative provisions aimed at combating money laundering. One of such most crucial acts is the Bank Secrecy Act [13]. This provision was adopted to combat illegal trade, money laundering, and other financial crimes, which are most often committed by legal entities. Equally important is the Money Laundering Control Act (1986). The provision is of great importance, because it is thanks to it that money laundering has become recognised as a separate crime.

In the United States, there are other legislative acts that establish the prevention of money laundering, among them the most prominent is the Money Laundering and Financial Crimes Strategy Act [14], which is aimed at improving the supervision and skills of bodies. Furthermore, the legislative provisions contain norms governing the expansion of powers and motivation of banks in the fight against a negative phenomenon. According to researchers, the banking system is the first in protecting the country from money laundering by legal entities [27-29]. Only the supervision and control of banking authorities can protect the entire country's economy from criminal groups, terrorists, and corrupt officials. Therefore, it is banks that should play a key role in preventing and detecting cases of money laundering. Notably, in the United States, to prevent crime among legal entities, the Financial Monitoring System for countering the legalisation of proceeds from crime is based on the effective restriction of access to the financial system for persons engaged in the legalisation of income and the financing of terrorism. Furthermore, crime prevention is also based on strengthening the capacity of government agencies to identify the main organisations and systems used to finance terrorism and launder proceeds of crime. Strengthening and improving the implementation of measures for financial institutions also contributes to the prevention of money laundering and terrorist financing [6].

In the case of the UK, liability of legal entities has existed since the mid-19th century. The UK legislation has been further updated with minor amendments at the end of the transition period through the adoption of the Money Laundering and Terrorist Financing (Amendment) (EU Exit) Regulations [18]. Thus, the UK

legislation has received certain positive changes that contribute to increasing the effectiveness of crime regulation. In Germany, a financial intelligence unit has been created, whose task is to combat the legalisation of criminal funds. The German legislator approved a particular list of criminal acts, the consequences of which are recognised as money laundering. As for the countries of Central Asia, it is worth paying attention to the Republic of Uzbekistan. Thus, the Board of the Central Bank of the Republic of Uzbekistan Department fighting economic crimes under the Prosecutor General of the Republic of Uzbekistan adopted the Resolution No. 3266 “On Approval of Internal Control in Combating against Legalisation of Proceeds Derived from Criminal Activities in the Payment Organisation, Payment System Operators, System Operators of Electronic Money, Terrorist Financing and Financing Weapons of Mass Destruction” [19]. The rules set out in this document stipulate as follows:

- organisation of the internal control system;
- methods for checking clients to the required extent;
- criteria and features of suspicious financial transactions;
- list of operations that are performed only with the participation of persons involved or suspected of involvement in terrorist activities, the distribution of weapons;
- requirements for submitting information to the authorised state body;
- procedure for storing, processing and ensuring the secrecy of documents and information;
- responsibility of management and employees of the internal control service and other departments.

Within conventional legal systems with effective local experience in combating corruption at the legislative level, the most interesting is the experience of the UK, which is described by a systematic approach. The UK regulates the prevention of corruption, which is most common among legal entities, at the state and international levels [2]. English legislation is quite large-scale in terms of the volume of anti-corruption regulations. Thus, the following acts were adopted: Public Bodies Corrupt Practices Act [16], Prevention of Corruption Act [17]. Within the framework of the fight against corruption, special attention in the UK legislation is paid to countering such a dangerous criminal act as bribery. Since the UK does consider bribery as a dangerous crime, the question arises concerning the importance of preventing the commission of this crime. After a long debate, the British parliament adopted the Bribery Act (2010), which entered into force on July 1, 2011. In fact, the law reaches the socio-psychological level of the fight against corruption and requires systematic work with persons with authority, so that they exercise them in good faith and impartially, in accordance with the working charter. Furthermore, it is innovative that an organisation is also found guilty if its branch, employee, agent, or other person associated with this organisation is convicted of bribery, and regardless of its location. However, the law exempts an organisation from liability if it can prove the fact that, despite the case of bribery, it carried out procedures to prevent such cases [30-32]. The Bribery Act application guide [20] sets out six systemic key principles that organisations should follow to prevent bribery. The key ones are as follows:

1. Appropriate procedures for preventing the risk of bribery:

- control over gifts, representative spending, charitable and political contributions;
- monitoring of permanent and temporary employment;
- control of business relations with individuals, including pre-contract and post-contract agreements;
- financial control, including proper accounting statements, auditing and approval of expenses;
- transaction transparency and disclosure;
- control over organisational decision-making;
- adoption of detailed disciplinary regulations and introduction of sanctions for violation of anti-corruption rules;
- introduction of procedures for informing about risks and cases of bribery;
- adoption of a detailed plan for the introduction of anti-corruption procedures;
- promulgation of the organisation's bribery policies and procedures and appropriate instruction to staff;
- monitoring and evaluation of bribery prevention procedures.

2. Commitment of senior management to the fight against bribery:

- publication of the organisation's position on bribery;
- management participation in the fight against bribery: selection and instruction of senior managers, “code of conduct”, contacts with external organisations and media to reflect the organisation's position, assessment of corruption risks, general supervision of compliance with anti-corruption procedures.

3. Due diligence. The purpose of this principle is to encourage a commercial organisation to take the measures necessary to prevent cases of bribery [33; 34].

4. Communication and instruction. Internal communication involves the publication by the organisation's management of the policy in the field of bribery and procedures for its prevention. External

communication involves the development of a “code of conduct” to prevent cases of bribery on the part of counterparties.

5. Monitoring and evaluation. The need for a commercial organisation to constantly monitor and evaluate its anti-corruption procedures is conditioned by changes in the nature of the company's activities and the nature of risks [35].

Apart from internal sources of information, which take the form of periodic reports to senior management, the organisation also uses information from regulatory or supervisory authorities. Furthermore, to obtain an independent assessment of the effectiveness of anti-corruption procedures, commercial organisations can undergo special certification performed by industry associations or multilateral bodies [36]. Thus, the Bribery Act [20] provides one of the strictest regimes in the world under which it is companies that will be held responsible for committing bribery in the public and private sectors by their employees and agents [27]. Within the framework of the fight against corruption in Britain, the creation of a Committee on Standards in Public Life was also initiated in 1994. The Committee's functional responsibilities include addressing issues relating to the conduct of public officials, including agreements concerning financial and commercial activities; developing recommendations for guaranteeing rules of decency [25]. Paying attention to the place in the rating of the Corruption Perceptions Index occupied by the UK, in practice, measures to prevent corruption have fully justified themselves as a deterrent in the prevention of corruption crimes in the UK [24]. One of the countries that successfully prevents crime of legal entities, primarily in the field of corruption, is Germany. At present, according to official data, Germany is the country where corruption crimes are quite rare. However, German law still considers corruption as one of the most dangerous crimes. Most often, corruption scandals occur with the involvement of high-ranking officials and representatives of the top state authorities, but corruption crimes are also common among legal entities.

Anti-corruption experts believe that the fight against corruption in Germany has now become more effective. Thus, bodies were created that deal with corruption prevention issues, and closer contact was established with the population, which is provided by the criminal and tax police [6]. According to the results of 2020, Germany ranked 9th in the world among 179 countries in the Corruption Perceptions Index. The study was conducted on a 100-point scale by the non-governmental organisation Transparency International (2020). The corruption prevention policy aims to take all measures that will make it impossible for civil servants to abuse their official position [3]. In 1997, the Gesetz “Zur Bekämpfung der Korruption” [37] was adopted in Germany, based on which regulations were adopted in the federal states to counteract this phenomenon, and special bodies were created to investigate corruption crimes under the police departments. The introduced special measures have had a positive impact on the corruption situation in the country. The German judicial system has developed effective ways to combat corruption among legal entities. Among them, the most influential are the increased responsibility for committing corruption offences. Thus, the following types of punishments are applied to offenders: imprisonment; deprivation of the right to hold certain positions or engage in certain activities; confiscation of the violator's property obtained dishonestly in favour of the state.

The above-mentioned sanctions are most widespread in Germany. Due to these measures, upon committing a crime, the violator risks losing much more than he would have gained as a result of committing corrupt actions. For a legal entity – a German firm or organisation – to be involved in a story with bribes is a serious blow to the business reputation. The threat of listing or banning the activities of corrupt firms is the most effective, but also the most deterrent. An effective fight against corruption requires not only careful implementation of preventive measures, but also an effective system of criminal prosecution. In Germany, cases of bribery are considered primarily by special unit prosecutors. Strict prosecution of acts of corruption can have a deterrent effect. Furthermore, in Germany, there is interdisciplinary cooperation between prosecutors, police investigators, financial inspectors, auditors, and accountants. This way, they can gather all aspects of a corruption case as quickly as possible and plan steps for a quick and effective investigation. Ukraine should embody the ideas and trends of European states in its policy to combat crime among legal entities, since economic crime has a considerable impact on organisations around the world, no branch of the economy can feel protected from the consequences of economic crime. Apart from serious economic damage, economic crime can cause a big blow to the image of an organisation, ruin its reputation.

It is worth addressing the development of a code of conduct. It should become part of the employment contract. The responsibility of managers and heads in the fight against corruption should also be emphasised. They should regularly discuss this topic at staff meetings, organise and take part in special events, and get acquainted with typical indicators of corruption. Ukraine, embodying foreign experience, can develop its own programme that would help improve the situation with corporate crime. Thus, to achieve a better result in the prevention of crime among legal entities, Ukraine can codify the main corporate values that should underlie internal and external business operations, norms of behaviour regarding gifts, the duty of confidentiality, the

main ban on “side activities”, if this is not explicitly allowed, a strict separation of private and corporate interests. All rules aimed at preventing corporate crime should be set out in particular guidelines and protocols. Furthermore, the norms of behaviour should become components of the employment contract.

It is also worth paying attention to regular training, organisation of public discussions by representatives of state authorities and political parties, identification of positions where many corruption cases occur. Foreign experience also shows that maintaining internal corporate documentation, strengthening control and supervision over the work of legal entities, and systematically updating workers can considerably improve the situation with crime. In many European countries, in particular in Germany and the United Kingdom, there is such an anti-corruption measure as the “four eyes principle”. It means that several people must attend official procedures [3]. Ukraine should also take advantage of this principle. Considering foreign experience, there will be considerably fewer corruption cases among legal entities. A more innovative approach is the use of artificial intelligence. Currently this idea is at the initial stage, since artificial intelligence remains understudied and underdeveloped. Artificial intelligence, due to its large-scale capabilities, will allow detecting and possibly predicting corruption that was previously undetected. To do this, the artificial intelligence system simply analyses ledgers, business trip reports, receipts and invoices, emails, phone calls, and text messages. Having checked all this data, artificial intelligence can detect which transfers of funds are suspicious.

CONCLUSIONS

Having analysed the experience of foreign countries in preventing crime among legal entities, it can be concluded that legal entities (organisations, corporations) are most involved in economic offences, responsibility for which occurs under criminal legislation. Thus, it was revealed that legal entities most often commit such dangerous violations as legalisation of illegally obtained income or as a result of illegal activities, corruption. Violations require the immediate adoption of a programme aimed at developing measures to combat corporate crime, because economic crimes are recognised as one of the most dangerous, as they can undermine the economy not only of an individual country, but also of the world. Considering the foreign experience of countries with the best indicators of combating crime among legal entities, the key factor in combating corruption is the introduction of an effective system of internal control, audit, and responsibility of organisations for failure to take measures to prevent corporate crime.

Furthermore, the effectiveness of corporate crime prevention considerably depends on the state of regulations. They should be structured and focused on implementing measures to combat corporate crime. The experience of foreign countries in effective legislative prevention of crimes among legal entities is useful for Ukraine, which occupies a low position in the fight against corporate crimes. Ukraine has the opportunity to take advantage of innovative methods developed by other countries, as well as pay attention to the achievements of technical sciences, primarily the artificial intelligence system, which can help prevent corporate crime. Moreover, the countries of the world should be aware that a more effective method of countering corporate crime is to bring this issue to the international level, since economic crimes are large in scope and common to all states of the world.

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Danylo A. Skoromnyi

PhD in Law, Doctoral Student
Department of Criminal Law and Criminology
Odesa State University of Internal Affairs
65000, 1 Uspenska Str., Odesa, Ukraine

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