

Теневая экономика: причины возникновения, основные угрозы и проявления, меры противодействия

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Аннотация: статья посвящена теневой экономике как актуальной проблеме экономики и управления. Теневая экономика - это финансовая деятельность, которая ведется на территории страны и развивается без государственного учета, то есть неподконтрольно государственным органам. Её сущность специалисты изучают не один десяток лет. Борьба с теневым бизнесом и его успешная блокировка, это одно из основополагающих условий для стремительного развития страны и общества в целом.

Ключевые слова: теневая экономика, неформальная экономика, вторая экономика, мафия, криминализация, коррупция, легализация, преступность, отмывание доходов.

Shadow Economy: Causes of Occurrence, Main Threats and Manifestations, Counter-action Measures

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Annotation: the article is devoted to the shadow economy as an actual problem of economics and management. The shadow economy is a financial activity that is carried out on the territory of a country and develops without state registration, that is, beyond the control of state bodies. Experts have been studying its essence for more than a dozen years. The fight against shadow business and its successful blocking is one of the fundamental conditions for the rapid development of the country and society as a whole.

Key words: shadow economy, informal economy, second economy, mafia, criminalization, corruption, legalization, crime, money laundering.

The system of national accounting reflects those economic flows that are registered by official statistics, reflected in the accounting documentation. However, there are numerous and varied types of economic activity that are not reflected in official statistics or are not documented at all. These phenomena are called differently: «underground economy», «informal economy», «secondeconomy», «shadow economy», etc.

The essence of the shadow economy can be defined from different points of view. As a rule, an economic and statistical approach is used: the shadow economy is all types of economic activities that are not officially accounted for, are not reflected in official statistics (that is, it is an economy hidden from statistical accounting). [2]

If we try to typologize shadow activity, taking as the main criterion its attitude to the «white» (official) economy, then the three sectors of the shadow economy emerge:

1. The second («white-collar») shadow economy is widespread in the field of business management at different levels, especially in countries with a developed public sector. The fictitious economy is characterized by postscripts, fraud, theft of material resources;

2. Gray (unofficial) shadow economy - covers legal activities, more often in the service sector (tutoring, home health care, etc.), but is accompanied by the concealment of income from taxation;

3. Black (underground) shadow economy-economy includes activities prohibited by law (drug business, contract killings and kidnappings, production of counterfeit banknotes, etc.).

The bulk of the shadow economic activity is usually provided by the «second» and, most importantly, the «gray» shadow economy. The concept of «shadow economy» is usually associated with the word «mafia», but in fact, the income of organized criminal groups constitutes only a small part of the total mass of shadow income. [3]

The following reasons groups for the emergence of the shadow economy can be distinguished:

1. Economic reasons: high taxes; significant scale of the public sector in the economy; corruption; the financial system crisis and the impact of its negative consequences on the economy as a whole; imperfection of the privatization process; activities of unregistered economic structures.

2. Social reasons: low living standards of the population, contributing to the development of hidden types of economic activity; the high level of unemployment and the desire of a certain part of the population to receive money in any way; uneven distribution of gross domestic product.

3. Legal reasons: imperfection of legislation; insufficient activity of law enforcement agencies to suppress illegal and criminal economic activity; imperfection of the coordination mechanism for combating economic crime.

The reasons listed above lead to certain consequences that are reflected in various spheres of society. [4]

There are various signs of the shadow economy on the territory of the state:

- Inconsistency between the level of actual consumption and official income;
- Excessive demand for money in comparison with the methodological calculations of the central banks of the countries;
- The discrepancy between the amounts of electricity consumption, other necessary resources used in production activities, the service sector;

- The discrepancy between the statistical indicators of employment and their size, established through selective observations, sociological surveys of the population. [5]

It cannot be denied that the shadow economy has a negative impact on the system of economic relations, but it should not be perceived as an unambiguously negative phenomenon.

The positive manifestations of the shadow economy include:

- Reducing fluctuations in market conditions;
- A kind of investment in the development of a legal economy;
- Mitigation of the consequences of financial crises;
- Growth of income of involved citizens;
- More opportunities for earning.

The activities hidden from the state mainly have a negative impact on the people living standard in the country and on the development of the economy. In general, if we compare the pros and cons of such activities, the disadvantages will significantly outweigh the possible positive trends.

The disadvantages of the hidden sector of the economy include:

- Reduction of tax payments to the budget;
- Slowdown in the economic growth of the state;
- Increase of the criminal situation in the country;
- Reducing budget expenditures;
- Increasing the cost of social security for citizens involved in the shadow sphere;
- Outflow of money from the country in case of illegal employment of citizens from other states;
- Criminalization of the economy. [6]

All this forces us to raise the question of the need for a more effective state policy in relation to the shadow economy. Regarding the economic role of the state, it is often said about state intervention, regulation, management, etc. [7]

Currently, such countermeasures are being applied:

- Reforming the tax system, contributing to the withdrawal of an income part from the shadow sphere;
- Toughing the fight against corruption;
- Measures for the return of capital exported from the country and the termination of such export by creating a more attractive investment climate in the country;
- Clandestine production is revealed and their activity is suppressed;
- Strengthening control over financial flows, preventing money laundering. [8]

Unfortunately, it is impossible to completely destroy the shadow business. If there is an open economy, there will be a hidden one. However, it is possible to reduce the volume of the shadow economy, but this requires constant, purposeful work.

It is possible to count on positive shifts only if the reasons giving rise to shadow activity are eliminated, interrelated measures are taken to improve taxation and corporate governance, improve the settlement structure and other indirect measures, along with tougher sanctions for engaging in shadow business.

Thus, we can conclude that it is necessary to change the attitude to economic activity and to consider it as a fair «game by the rules», to cultivate cultural business traditions. On the part of the state, measures should be taken to liberalize economic activity. It is necessary to promote honest business, publicly condemn businessmen who break the law, and show general concern for the moral climate of the society. [9]

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