THE MAIN DIRECTIONS FOR THE IMPROVEMENT OF LEGAL REGULATION OF FORENSIC AND ECONOMIC EXPERTISE IN UKRAINE

Romaniv S.R.
Candidate of Economic Sciences, Associate Professor, Senior Lecturer at Department of Auditing, Revision and Analysis, Ternopil National Economic University

Holiash I.D.
Candidate of Economic Sciences, Associate Professor, Senior Lecturer at Department of Auditing, Revision and Analysis, Ternopil National Economic University

In market conditions, there is a need to use the complex knowledge of the legal and economic solution for the successful and disclosure of economic disputes and crimes. Economic expertise is an important tool for collecting evidence during the investigation of criminal and civil cases of violation and abuse of judicial acts. The examination is a mandatory part of a civilized market economy of any country. This leads to the need for its legal regulation respectively.

Many prominent scientists and experts-practitioners worked on the issues of the development and improvement of legislation on forensic activities in Ukraine. However, some questions still remain insufficiently processed. This includes improving the legal regulation of forensic and economic expertise in Ukraine and the need to address certain gaps in the current legislation, which is one of the tasks of ensuring national expert judgment. Based on the preliminary studies, it should be noted that among academics and practitioners, there is no unified position on the interpretation of the category “forensic economic expertise.” In addition, current legislation and the formulation of this concept are absent, which further complicates the understanding.

Compared with the international expert practice, this situation is negative. So, logical is to conduct active measures to improve legislation on forensic activities in Ukraine and practical implementation of its main provisions in all areas of forensic examinations, including judicial and economic. One of the areas of improvement of the legal and regulatory framework for the forensic examination in Ukraine is distinguishing the concepts of “expert” and “legal expert”. Expert – a person who has some knowledge, talent, and experience. Forensic experts are involved in the participation in criminal, civil, administrative or business processes in accordance with the applicable procedural law.

The efficiency of forensic activities in Ukraine in different kinds of justice will be achieved only when the professional qualification requirements for legal experts of various departments will be united. In Ukraine, it is necessary to unify the procedural law on the appointment and forensic examination. In the domestic legal framework, one should provide interpretations of economic expertise and principles of conduct. It is necessary to create market services in the field of economic expertise. It is necessary to intensify the process at the national level to establish independent expert institutions that have carried out any kind of economic expertise. These measures provide a solution to the problem of artificial monopolies of state expert institutions and provide for the social protection for the working of private forensic experts, respectively.