

THE CONCEPTUAL FRAMEWORK OF THE DEVELOPMENT OF TARGET PROGRAM FOR COMBATING FINANCIAL FRAUD

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This article considers issues of scientifically grounded approaches to the definition of the policy of formation of a mechanism of counteraction to criminal phenomena in the field of economics in the part of minimization of minimizing fraudulent phenomena and minimizing these threats to the economic security. This requires solving a number of issues of the methodological order, which determines the solution of the tactical tasks of the national economic policy, as well as the principal tasks of the strategic direction concerning the elaboration of foundations of the considered mechanism of counteraction.

In the conceptual framework, the mechanism for countering fraud phenomena in the economic sphere and economic governance should “work” on the realization of Ukraine’s national interests in the field of economy. These interests include the following: ensuring the economy’s ability to operate in extended playback mode; raising the level of well-being and quality of life of the population; support for the unity and stability of financial-banking and credit-financial system, balance and proportionality of development of key sectors of the national economy, rationality of the structure of foreign trade, Ukraine’s independence in strategic directions of scientific and technological progress; creation of economic, legal, and other conditions for the preservation of

the common economic space, avoidance of criminalization of society, optimization of the state’s participation in macroeconomic regulation.

For the purpose of determination of principal approaches to the strategy of counteraction to financial fraud, it is necessary to find the main source of the generation of determinants of criminal by consequences and socially destructive by nature phenomena in the economy. This source is manifested in the presence of contradictions arising between the economic interests of society and the interests of certain social groups that carry out their activities in the field of economics.

The main among these contradictions lies in the antagonism between the general, the only, integral interest of society, on the one hand, and the private, special, specific business interest, on the other hand. It is the divergence of such interests that generates in-depth contradictions and antagonisms in the system of economic relations in the economy and its management. At the same time, the task of society and the state should be to prevent the aggravation of such contradictions to the level of social conflicts, explosions or revolutions. Ideally, a policy aimed at minimizing or optimizing and even harmonizing the system of economic interests is needed.