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FINANCIAL RESOURCES AS A SUBJECT OF CRIME: ECONOMIC AND LEGAL ANALYSIS

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Summary. The article is devoted to the problematic issues of recognition financial resources the subject of some criminal offences under the Criminal Code of Ukraine. On the basis of economic-legal analysis it has been reasonably proved that Section VII of

the Criminal Code of Ukraine does not provide the responsibility for illegal actions with a number of financial resources, which often are the subject of criminal attacks.

Key words: *financial resources, funds, financial sources, criminal liability for crimes with financial resources.*

Development of integration processes of Ukraine results in various transformations to the system of current legislation, directed on adaptation of international norms of right. The legislation about criminal responsibility is not also an exception. This is proved by the Act of Ukraine “Amendments to some legislative changes of Ukraine as to humanizing of responsibility for violation in economic activity”, in which the surplus interference of law enforcement authorities in entrepreneur’s activity is neutralized. However much humanizing of criminal responsibility must in no way influence on faithful qualification of criminal violation in economic activity, which includes financial resources.

The special attention to this type of economic activity is related to that exactly financial resources in most cases are the source of receipt by an enterprise all other types of resources and exactly the availability of funds is an evidence of enterprise’s liquidity and specifies on the level of financial solvency.

The financial resources of enterprises are formed due to own (additional, reserve capital, depreciation decrees, income, single-sourcing, chartered, as subsidies, subvention or grants, subsidized, reserves) and external (received credits; an account payable to suppliers, contractors and other subjects of economic

activity) sources. Thus, financial resources are the sum-total of funds in different forms.

Overuse in attraction of money and application of funds should be taken as a whole: both in overuse in the operations with flow of funds (part of assets or economic activities) and also in its history compilation source (liabilities). Accordingly, the actions of subject of crime will be directed on an operation with funds, but against the different subjects of public relations: state, financial authorities (banks and other bank and nonbank financial institutions), physical and legal bodies for account of which the additional resources can be received.

Nowadays its necessary to develop the new approach to the system of criminal responsibility for overuse of financial resources, which will take into account: 1) essence of financial resources; 2) standards of education, distributing and use of financial resources – for systematization of levels of criminal responsibility; 3) presence of different sources of forming of financial resources, illegal actions with which is drawn a loss for physical and legal persons which provide such resources and abuse against them should be more severe, including financial punishment.

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