

ABSTRACT

The topic of the final qualification work: The shadow economy in the system of threats to the economic security of Russia: analysis and directions of counteraction

Author of the WRC: Elena Simonova

Scientific supervisor of the WRC: Candidate of Economic Sciences, Associate Professor, Professor of the Department of Economics, Management and Finance S. G. Kilinkarova

Customer organization: Department of the OEB and PC of the OMVD of Russia for the city of Yessentuki.

Relevance of the research topic. The current state of the socio-economic system of the state is characterized by the emergence of a number of economic relations that are outside the legal framework and form the so-called shadow sector of the economy, the scale of which is a direct threat to the economic security of the state. The shadow economy and corruption are a key deterrent to the effective development of the national economy. Thus, the issues of countering the growth of the shadow economy and corruption determine the effectiveness of state policy in the field of ensuring economic security and are very relevant at the present time.

The purpose of the work. The purpose of the study is to develop a set of recommendations aimed at reducing the scale of the shadow economy in terms of threats to the economic security of the state on the basis of theoretical and methodological tools for studying the shadow economy in the aspect of threats to the economic security of the state.

Tasks:

1. To study theoretical approaches to the definition of the shadow economy and its impact on the economic security of the state.
2. To consider theoretical and methodological approaches to assessing the state and scale of the shadow economy.

3. To analyze the dynamics of the shadow economy in the Russian Federation.

4. To analyze the dynamics of employment in the shadow sector of the national economy of Russia.

5. To review the main directions and problems of the state system of countering the development of the shadow economy in order to ensure the economic security of Russia.

6. To consider the directions of improvement and development of the state system of counteraction to the shadow economy in order to ensure the economic security of Russia.

Theoretical and practical significance of the work. The theoretical significance of the study is reduced to the development of the theory of economic security by clarifying the theoretical and methodological apparatus of the study of the shadow and corruption component of the modern economy. The practical significance of the research results is reduced to the assessment of the dynamics of the development of the shadow and corruption component of the modern economy and the development of a system of recommendations for countering the growth of the shadow economy and corruption, which can be used in practical activities at all levels of government and management in the development of management decisions to curb the scale of the development of the shadow sector of the economy and anti-corruption.

The results of the study. The development of the state system of countering the shadow economy in order to ensure the economic security of Russia is currently becoming increasingly relevant not only due to the aggravation of crisis situations in the global economy as a whole and the proliferation of anti-Russian sanctions, but also due to the fact that the shadow economy itself is a destabilizing factor that leads to crisis phenomena in the entire socio-economic system of the state, hindering the development of the legal sector of the economy, including ensuring legal employment and wage growth, the fullness of the budget system and the fulfillment of the social functions of the state due to this. Thus, the shadow

economy, having a multiplying and destabilizing effect, jeopardizes the entire system of economic security of the country. In order to neutralize these impacts of the shadow economy on the economic security of the state, it is necessary to recognize at the highest level the need for a comprehensive counteraction to the shadow economic component of the modern socio-economic system of the Russian Federation. The author's position is based on the fact that, despite the existing system of state counteraction to the shadow economy, it is more aimed at combating economic crimes and corruption, and complex effective mechanisms for detenivization of the processes of socio-economic development in the form of a well-founded and adopted program and management state document are practically absent in it, due to the lack of unified methodological approaches to assessing the scale and causes of the development of the shadow economy, as well as the lack of reasonable and effective tools for solving the problems of the development of the shadow economy. We believe that the effectiveness of the state system of countering the development of the shadow economy can be judged on the basis of a comprehensive system of measures aimed at the manifestation of all elements of the shadow economy, and not only by the number of identified and investigated cases related to economic crimes. In our opinion, the current state of affairs in the socio-economic system of Russia requires the development and adoption of a socio-economic policy (strategy) to counter the shadow economy of the state, which can be understood as defined by strategic and tactical plans of the activities of state authorities and management to detenevize the country's economy with clearly defined goals and objectives of each agency involved.

Recommendations:

In order to improve and develop the state system for countering the shadow economy in order to ensure Russia's economic security, we propose the creation of a mechanism for countering the shadow economy, which will ensure the coordination and participation of all stakeholders in the de-denevization of the Russian economy. Within the framework of our proposed mechanism, we propose to create a Federal Center for Combating the Shadow Economy, which, in our

opinion, should act not only as a central coordinator of actions to combat the shadow economy, but also perform research functions to develop a state policy to combat the shadow economy, taking into account the recommendations and comments of all interested persons, departments and services. Considering the levels of implementation of the mechanism for countering the shadow economy, it should be noted that it should involve all levels of the socio-economic system, i.e., macroeconomic, mesoeconomical and microeconomical, while each of them should carry a certain functionality defined within the framework of the state concept of countering the shadow economy.

Countering shadow economic activity and ensuring the economic security of the state should be based on the regulatory impact of the state, as well as creating conditions under which being in the shadow sector would simply be unprofitable, which is necessary:

1. Reduce administrative pressure on law-abiding business entities, while increasing incentives for doing business, to prevent its departure to the shadow sector.
2. Eliminate favorable conditions for the transition of certain types of business (taking into account industry specifics) to the shadow sector.
3. Reduce the volume of tax evasion and other mandatory payments, while revising the fiscal burden and bringing it in line with the interests of not only the state, but also taxpayers directly, which will allow the vast majority of economic entities to return to the legal sector.
4. Provide economic entities with high budget efficiency with preferential conditions in tenders for the supply of goods and services for state needs.
5. Ensure a thorough examination of regulatory legal acts at the stage of their adoption for possible shadowing and corruption within the framework of its legal application.

In general, we can conclude that the proposed mechanism of the state system of countering the shadow economy when implemented will give an economic and social effect, which can be calculated in the form of the ratio of the positive effect

obtained from reducing the scale of the shadow sector of the economy and increasing the economic security of the state to the costs incurred for the implementation of the proposed mechanism.