

Название публикации:

The transformation of non-cash money into banknotes: demand, supply, subjective side of crime

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Сведения об издании:

RUSSIAN JOURNAL OF CRIMINOLOGY

Том: 12 Выпуск: 3 Стр.: 366-374

DOI: 10.17150/2500-4255.2018.12(3).366-374

Опубликовано:2018

Тип документа:Article

Аннотация:

The authors study the transformation of non-cash money into banknotes as a cover-up for one of the economic crimes. They analyze the economic interests, motives and goals of the heads of commercial companies that transform non-cash into cash. The current taxes regime is used to compare the financial losses of the working capital of a commercial company whose head has the task of transforming non-cash money into cash. They study the criminal demand for the unaccounted cash and its supply and formulate the concept of "entrepreneurial insolvency". The authors also argue for the possibility of a total abandonment of cash in the shortest possible time. They present a critical evaluation of the criminal schemes where sham companies offer unaccounted cash and show the role of commercial banks and the Bank of Russia in counteracting such criminal business practices. The authors have also compiled an overview of research publications on this topic that include the works of Russian legal scholars and economists. At the same time, they examine the positions of authors from the USA, Kazakhstan, Italy, Ukraine, Belarus and Turkmenistan. They analyze the current Russian constitutional, civil, banking and tax legislation as well as the normative base of the social and pension insurance. It is argued that the transformation of non-cash money into cash is a real fictitious deal not named in the legislation; it is concluded between juridical persons as a cover-up for illegal actions. These actions are initiated by the head of a commercial company who is motivated by mercenary interests and carries out a criminal intent in an organized group with a prior agreement.

Ключевые слова:

Non-cash money; banknotes; commercial organization; sham company; unaccounted cash; cashing; fictitious deal; director-initiator; mercenary interest