

СЕКЦИЯ D
DOING BUSINESS IN MODERN WORLD ECONOMY

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CORPORATE FRAUD

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Резюме – в данной статье рассматривается корпоративное мошенничество, его особенности, типы и факторы, которые говорят о возможных махинациях, а также анализируется вопрос, как не допустить мошенничество на предприятии, сочетая доверительные отношения в коллективе с разумной предосторожностью.

Resume – this article discusses corporate fraud, its features, types and factors that speak of possible frauds, as well as how to prevent fraud at the enterprise by combining trusting relationships in a team with reasonable caution.

Introduction. Corporate fraud is the misappropriation of financial or tangible assets by an individual or a group of persons, misleading the owners of such assets, abuse of trust or providing false, distorted or misleading information. Corporate fraud worsens the business environment, puts entrepreneurs out of business and reduces tax revenues to the state budget. The fight against it should be based on a scientific apparatus based on national and international law enforcement practice.

There are three types of corruption: corporate corruption; accounting fraud; misappropriation of assets [1].

The main part. Financial reporting fraud is a series of deliberate actions committed for the purpose of making a profit and contrary to prevailing norms. It involves hiding or changing certain items of expenses or income to reflect them in the financial statements. This can be used to intentionally evade taxes or reduce indicators in order to make a profit in companies or it can be employee fraud affecting the well-being of the company itself by misappropriating funds. Increasingly, companies are conducting internal audits to prevent unwanted financial irregularities.

The state has adopted legislation by making some changes to regulatory documents. Legislators have tightened the responsibility of companies for falsifying financial statements or falsifying any accounting documents in order to make a profit. Prior to that, one of the largest banks in the country believes that the supervisory authorities should be given all the necessary powers to prosecute any falsification of financial statements.

Misappropriation of assets is the theft of an organization's assets, it's often a relatively small and trivial action by an employee. However, misappropriation may also involve management which usually knows how to mask and conceal misappropriation in such a way that it is difficult to detect. Misappropriation of

assets can occur in various ways including: embezzlement of income; theft of tangible assets or intellectual property; receiving payments from an organization for goods or services not received; use of the organization's assets for personal purposes. Corporate corruption is maneuvers aimed at stealing the assets of an organization or causing damage without diverting the material property of the organization. Such maneuvers are often associated with abuse of trust or deception. Here are some of the main suspicious elements that indicate the possibility of fraud: employees violate the rules for filling out forms. They ask for signatures on blank forms, do not put dates on documents, they certify retroactively; close contact with employees of other departments, which is not always necessary for work; what is not good enough is not good enough; high dissatisfaction with the quality of goods, services and work; conflicts within companies, for example between company owners and top managers [2].

Conclusion. In conclusion we should mention that fraud has invaded many areas of human activity. Fraud-related crimes are especially common in the private sector and in the activities of various enterprises. Of course, it is important to remember the need to control all departments of the company, but do not overdo it. It is not safe to work in a situation of complete control. Therefore, it is useful to develop a corporate culture, discuss issues with employees and take into account their contribution. A combination of trusting relationships in the team and due attention to detail can minimize the risk of corporate fraud [3].

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IMPORTANCE OF BUSINESS TRAVEL

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Резюме – в наше время, когда практически у каждого есть мобильный телефон и доступ в Интернет, ряд людей считает, что личные деловые встречи руководителям больших и малых компаний уже не нужны. Такой же точки зрения придерживаются и сами компании, которые не видят