

have been identified.

Summarizing the implementation of international standards on the rights and freedoms of those sentenced to imprisonment, we can state that the perception of the regime as a relatively independent means of corrective influence on the convicts seems somewhat simplified, since the regime creates all the components of the system of execution and serving of punishment and significantly affects the state of rights and freedoms convicts in places of imprisonment.

The main criterion for expanding the rights of convicts and bringing the conditions of serving sentences closer to international standards should be the criterion of their behaviour in places of deprivation of liberty and the desire to become reformed and law-abiding citizens. It is believed that a progressive step-by-step change in the conditions of detention of convicts should contribute to this. For persons seeking correction, it is necessary to provide a system of legal incentives, benefits and incentives, bringing the conditions of their detention as close as possible to international standards on the rights of convicts and the practice of applying punishment in the most developed countries of the world.

This approach, in our opinion, fully meets the requirements of the rights of convicts and should ensure the implementation of the principles of humanism and social justice when serving a sentence of imprisonment for a certain period.

**Keywords:** *implementation, international standards, rights and freedoms, convict, punishment, regime.*

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### **COMBATING ECONOMIC CRIME IN POLAND – CRIMINOLOGICAL AND EMPIRICAL PERSPECTIVE**

**Моніка Порвіш. ПРОТИДІЯ ЕКОНОМІЧНІЙ ЗЛОЧИННОСТІ В ПОЛЬЩІ – КРИМІНОЛОГІЧНА ТА ЕМПІРИЧНА ПЕРСПЕКТИВА.** Предметом статті є концепція та результати дослідження «Оптимізація доказової, криміналістичної та оперативної діяльності у справах про економічні злочини з позиції правоохоронних органів». Емпіричні дослідження проводились за напрямками: вивчення масштабів економічної злочинності, динаміка злочинності. Метою дослідження було визначення рішень, які дозволять ефективно протидіяти економічній злочинності.

Автором проаналізовано низку сформованих у різні історичні періоди наукових підходів до визначення поняття економічної злочинності. Різноманітність визначень зумовлена з тим, що злочини проти економіки залишаються предметом інтересу для різних наукових спільнот, включаючи право, кримінологію, криміналістику, економіку та навіть соціологію.

Зокрема, у дослідженні наголошується на необхідності достовірного отримання повідомлення про злочин для визначення потерпілих та розміру шкоди, а також перевірки інформації, отриманої у відповідних суб'єктів. Це також підкреслює необхідність отримання інформації про активи підозрюваних. Крім того, з точки зору ефективності обвинувачення необхідно доводити достовірність походження доказів.

Важливим аспектом у сфері протидії економічній злочинності у дослідженні визнано вдосконалення взаємодії поліції з прокуратурою, судами та іншими установами, створеними для боротьби з економічною злочинністю. Обмін інформацією, а також суттєва підтримка спеціалізованих структур є, безперечно, важливим аспектом протидії економічній злочинності.

Співпраця установ, створених для боротьби зі злочинністю, дозволить розробити рішення для допомоги правоохоронцям, які працюють у сфері державної безпеки, у здійсненні їхніх розслідувань. Серед постулатів *de lege ferenda* слід запропонувати підтримку процесу їх навчання, а також можливість доступу до централізованих знань та алгоритмів провадження.

**Ключові слова:** *економічна злочинність, розслідування, посадова особа, кримінально-процесуальне дослідження.*

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**Relevance of the study.** As an introduction to the article, it is reasonable to clarify the terms used in the study. There are many definitions relating to economic crimes. Therefore, it is reasonable to present this phenomenon in the opinions and views of the doctrine. The concept of economic crime appeared in the 1930s. At this time, two conceptions became established: the continental conception, also known as the subject conception, and the American conception, the object conception. The author of the first is Kurt Lindemann, the second is Edwin H. Sutherland. The subject concept of economic crime referred to the nature of the crimes and the categories of protected legal property. The object concept, on the other hand, focused on identifying the characteristics of the perpetrators.

**Recent publication review.** The common elements in both concepts were the non-violent actions of the perpetrator or perpetrators, the anonymity of the victims, large material and immaterial damages, and the origin of the perpetrators from the upper social levels. According to Kurt Lindemann, an economic crime is „any punishable behavior that is targeted against the whole economy or against its functionally significant sectors and devices” [7, p. 114]. The author creates a typology of economic crimes, pointing out: crimes against entrepreneurs and securities, crimes against commercial companies and the rules of commercial law, crimes concerning public credit, crimes concerning the supply of natural resources, and crimes against employees [9, p. 47].

Edwin H. Sutherland linked his concept to the high social and professional status of White Collar Crime perpetrators. Sutherland also created the term "white-collar criminal." This term referred to businessmen, as well as people in managerial positions, who committed various crimes that caused enormous social and financial disadvantages. Sutherland believed that these people, despite their high social position, should not be privileged. They should be treated by the courts on an equal footing with other people who commit crimes. This is because their activities cause greater social losses [6, p. 77].

Nowadays there is also a third concept of economic crime that takes into account interstate aspects, as economic crime impacts the financial institutions of the European Union.

The definition of economic crime *sensu largo* and *sensu stricto* was provided by Klaus Tiedemann. In narrow terms, it is behavior that threatens the welfare of individuals. In broad terms, it is behavior that causes mass harm and at the same time negatively affects economic interests. Tiedemann also formulated his own definition according to which „economic crime consists of behavior prohibited by law that strikes at supra-individual economic interests, with the essence of the acts carried out by the perpetrators coming down to the exploitation of the trust necessary to conduct business in economic transactions” [9, c. 57].

These are varied definitions, which is due to the fact that crimes against the economy remains of interest to various scientific communities, including law, criminology, forensic science, economics and even sociology [9, p. 51]. Definitions of the socialist period were closely related to the socialist economy and the legal concept of the socialist period [1]. The focus was on crimes against economic order threatening the welfare of the socialist system [3]. In publications there were terms typical of that time: social system, general economic interest or socialist economy, and their authors were, among others, Czesław Gofroń [1]. Today they are treated as knowledge-historical formulations.

In Poland, with the political changes after 1989 and the establishment of a free market economy, new definitions of economic crime have been created. Robert Zawłocki emphasizes that: „The concept of economic crime is primary to the concept of criminal economic offenses. This is because crimes are defined in criminal law, while economic crime is a phenomenon analyzed in criminological, socio-economic or political-criminal aspects” [5].

Octavia Górniok pays attention to the characteristic features of economic crime relating to the criminological perspective, i.e. the absence of elements of violence, which are replaced by the appearance of legality, high material and immaterial losses resulting from behavior beyond the sphere of economic life, the anonymity of victims, which are most often individuals, as well as institutions of the economic system, the origin of the perpetrators from high social classes [2, p. 55-56].

Nowadays, in the literature, economic crime is defined as an act that endangers the economic system and its rules as a whole or its individual institutions or elements, as well as exclusively or mainly supra-individual economic interests of society as a whole or its groups.

**The research paper's objective.** The definitions mentioned above focus on the criminological and sociological area, analyzing the phenomenon, the causes of creation or the methods of combating it.

**Discussion.** Despite the fact that the term „economic crime” has been in use since the 1930s, no single universal definition of it has been developed to this day. This is mainly due to the fact that the matter it touches is variable, often reacting only to new phenomena, different for political and social systems. The phenomenon of economic crime is the subject of discussions among academics and practical experts. These topics are also of interest to the Author of this publication, who, based on her research, describes the perspective of law enforcement agencies relating to economic crime. During the research entitled „Optimization of evidentiary, forensic, operational activities in economic crime cases from the perspective of law enforcement agencies”, surveys of police officers were conducted.

The time of the research is Q2 and Q3 2019. The research population is officers of the investigative service employed in economic crime fighting units and experts conducting preliminary investigations. 372 officers participated in the survey. The main objective of the research was to develop solutions to assist police officers in improving the implementation of the criminal proceedings conducted in economic cases. The research concept consisted of a broad spectrum of issues that correspond to current challenges in combating this type of crime. There are observed trends in the development of economic crime, especially in the context of the tangible benefits obtained by the perpetrators from illegal activities linked to other categories of crime. Detection difficulties are caused by the complex mechanism of committing crimes, as well as the existence of links of economic crime with criminal, drug, corruption crime.

Legal regulations in Poland authorize the Police to carry out a number of evidentiary actions, such as seizure of movable property, search also of IT systems, seizure of property, inspection, detention of a person, interrogation of a victim, witness, suspect, making an appearance, confrontation or procedural experiments. Undoubtedly, the development of transparent, non-formalized procedures for dealing with cases related to combating this type of crime would help improve the work of the Police. In addition, there is a need for the Police to undertake operational activities.

Among the procedural measures, it is pointed out the execution of property securities, the collection of evidence to justify the request for preventive measures, including an order to refrain from conducting business. The efficiency of prosecution is ensured by delegating economic cases to specialized organizational units of the prosecutor's office or the police. In cases of complex cases of a multithreaded, multistakeholder or cross-border nature, the legitimacy of appointing a team of prosecutors should be considered.

In particular, the research emphasizes the need to reliably receive a crime notice to determine the victims and the extent of the damage, as well as to verify the information obtained with the relevant entities. This also emphasizes the need to obtain information regarding the assets held by suspects. In addition, from the perspective of the efficiency of prosecution, it is necessary to conduct evidence reliably. If there are indications to do so, an expert in accounting should be appointed to determine the value, timing, titles of the transfer of funds. Securing data in the form of email records, billing records or instant messaging records should also be done. In order to improve the economic crime prevention system, it is also an indispensable endeavour to analyse government programs, and strategic European documents in terms of the functioning of current concepts and models of conduct, in order to construct effective optimal solutions on the basis of them that meet current challenges.

**Conclusions.** The study recognized an important aspect in the field of economic crime prevention which is the improvement of police cooperation with the prosecutor's office, courts and other institutions established to combat economic crime. The exchange of information, but also the substantive support of specialized entities is undoubtedly an important aspect of countering economic crime. It is reasonable to develop effective tactics to combat crime. Advanced, specialized training is needed to prepare specialists involved in combating economic crimes in connection with emerging new forms of committing crimes (e.g. cybercrime), their nature (VAT extortion,) or with the diversification of legal forms of economic activity (e.g. internet sales). There are cases of evidentially complex, multifaceted cases, in which the perpetrators' methods of operation pose a legal or tactical challenge to law enforcement agencies.

The cooperation of institutions established to combat crime will enable the development of solutions to assist law enforcement officers working for state security in the implementation of their investigations. Among the *de lege ferenda* postulates, it should be proposed to support the process of their training, as well as to allow access to centralized knowledge and algorithms of proceedings.

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### ABSTRACT

The subject of the article is the concept and results of the research entitled "Optimization of evidence, forensic and operational activities in cases of economic crime from the perspective of law enforcement agencies". Empirical studies were conducted in the following areas: examining the scale of economic crime, the dynamics of crime. The aim of the research was to identify solutions enabling effective combating economic crime. The author has emphasized to develop effective tactics to combat crime, among which an advanced, specialized training for specialists involved in combating economic crimes in connection with emerging new forms of committing crimes (e.g. cybercrime), their nature (VAT extortion,) or with the diversification of legal forms of economic activity (e.g. internet sales).

**Keywords:** *economic crime, investigation, public official, criminal proceedings research.*