

ECONOMIC AND INFORMATION SECURITY

UDC 658.5

DOI 10.31733/2078-3566-2021-5-254-262



Larysa MARTSENIUK®

Doctor of Law,
Associate Professor
(*Ukrainian State University
of Science and Technology,
Dnipro, Ukraine*)



Yehor DYOMIN®

MS Student
(*Dnipro Humanities
University, Dnipro,
Ukraine*)



Olena GALUSHKO®

Senior Lecturer
(*Prydniprovs'ka State
Academy of Civil
Engineering and
Architecture, Dnipro,
Ukraine*)

FORMATION OF THE ANTI-CRISIS CONCEPT OF INCREASING THE STRATEGIC STABILITY OF UKRZALIZNYTSIA

Abstract. The author revealed the essence of existing models of reform in railway transport. The Ukrzaliznytsia Anti-Crisis Change Management Program has been developed. New elements of corporate culture of Ukrzaliznytsia are singled out. Measures are offered for formation of favorable conditions for conducting economic activity of railways, creation of favorable information background of railway transport, activation of investment and innovation process.

There are certain rules for financial risk management, namely: There are a number of certain rules that must be followed if the organization wants to strengthen the effectiveness of financial risk management: 1) Responsibility of senior management; 2) Existence of a common policy line and risk management infrastructure, different management chains, must be reliable and efficient; 3) Integration of risk management; 4) Responsibility of responsibility centers; 5) Assessment and ranking of the level of risk; 6) Independent expertise; 7) Contingency planning.

The essence of the methods of Ukrzaliznytsia's corruption program is revealed. It is emphasized that an important element of any corporate culture are such concepts as: motivation, dedication of company employees. For Ukrzaliznytsia, it is especially important not only to educate its own staff, but also to form from the existing base of employees loyal to it and loyal members of the company who feel their involvement in its activities and its development. The directions of formation of a positive image in the eyes of the general consumer are offered. The directions of creation in national companies in various branches (not only for transport enterprises) of steady stimuli to search of new niches and aspiration to an exit on leading positions both in the domestic, and in the world market are outlined. The characteristic of methods of management of anti-crisis changes is given.

Keywords: *Ukrzaliznytsia, anti-crisis management, railway reform, development strategies*

© L. Martseniuk, 2021
ORCID iD: <https://orcid.org/0000-0003-4121-8826>
rwinform1@ukr.net

© Ye. Dyomin, 2021
egorz0r228@gmail.com

© O. Galushko, 2021
ORCID iD: <https://orcid.org/0000-0002-4578-5820>
olena_galushko@ukr.net

Relevance of the study. In order to ensure the sustainable development of the railway industry, it is necessary to choose an effective model of reform, because, first of all, the success of the company's work as a whole will depend on the organizational structure of management. Of course, there are many models of reform, they are suitable for a particular industry. In Table 1, we present only a few examples of possible models of reform in railway transport. The variety of options considered suggests that the state must choose its own original model that will correspond to the national characteristics of the economy. The European model of reform is more suitable for Ukraine. At least to transfer to private investors all the burden of organizing freight traffic, and the state to take over passenger traffic, which will direct public funds to provide passengers with a modern product of transportation services and related services.

Table 1

Models of railway reform

№	Model of reforming	Characteristic
1	European	Separation of infrastructure from transportation. The main emphasis on increasing competition is the development of various directions of the transport network throughout the country. Investors are more focused on freight.
2	Russian	The single transport market is divided into separate segments on a geographical basis. In the most competitive areas, modern market mechanisms are being implemented, market pricing is in place and appropriate operating conditions which have been created.
3	American	The entire railway network is divided into several parallel transport directions. Between these areas the competition for the provision of services in parallel moves is beginning to develop. Ukrainian railways will not be able to do this yet, because there is not enough track of proper quality.
4	Asian	Locomotive traction services stand out from the technological process of transportation and again, the competition between them is developing.

Ukrzaliznytsia needs an anti-crisis concept that will help smooth out existing crises at the enterprise and prevent new ones.

Recent publications review. The works of such scientists as: M. Aistov, I. Akimova, Yu. Barash, L. Batenko, V. Boyko, R. Galgash, O. Gnenny, V. Goncharenko, O. Golovnya, B. Danylyshyn, M. Dambrovsky, V. Dykan, T. Efimenko, G. Eitutis, J. Petrovich, L. Pozdnyakova, V. Sai, N. Malakhova, O. Kirdina, O. Kuzmin, M. Makarenko, O. Melnik, T. Mukminova, N. Mukhina, Yu. Tsvetov, S. Shershnev are devoted to the issue of reforming Ukrzaliznytsia. The works of these scientists revealed theoretical and practical aspects of railway transport reform, such as: problems of practical modernization of rolling stock, implementation of changes in the management structure of the industry, improving the efficiency of available resources, ensuring financial transparency, increasing investment attractiveness, etc.

The article's objective is to form the directions of the anti-crisis concept of increasing the strategic stability of the transport company.

Discussion. The most effective methods, in terms of modern science, the development of anti-crisis program for the transport company are two well-known methodologies: SADT – methodology and the so-called road map method. The road map is a key element in the development of SADT-algorithm.

A methodology for aggregate assessment of current and forecast processes of strategic development and change management in the production and economic system, based on the principles of structural analysis and design (SADT), based on diagnosis and implementation of anti-crisis measures approaches to successful implementation of the concept of crisis management, primarily aimed at achieving strategic stability, which allows successful or useful preventive identification of possible crises in the financial and managerial condition of the organization, as well as to prevent further negative consequences of deteriorating

macroeconomic conditions and shutdown as such [1-3].

The roadmap is a technique that, on the one hand, includes many different components that best meet the requirements of this century: brainstorming, roadmapping, the use of part-time multi-round examinations, a combination of quantitative and qualitative methods. On the other hand, this method is an ideal basis for SADT methodology, as it combines well with the forecast components and regulatory impact on which structural analysis and design are based. The various methods presented above are a practical symbiosis with the management program of Ukrzaliznytsia at different levels of management of modern market anti-crisis changes, which is presented in Table 2.

Table 2

Ukrzaliznytsia Anti-Crisis Change Management Program

№	Name of the program	Action plan
1	Initial identification of change needs	1.1. Anti-crisis diagnostics. 1.2. Determining the points of probable resistance to change. 1.3. Evaluation and selection of the optimal method. 1.4. Motivating employees to change. 1.5. Informing and training staff. 1.6. Search for talents in the internal environment. 1.7. External assistance.
2	Crisis change planning	2.1. The main processes of the organization must be correlated with the solution of strategic problems. 2.2. Develop a plan for anti-crisis changes. 2.3. Use a modular SADT approach based on a road map. 2.4. Consider and diagnose each module separately.
3	Anti-crisis changes as a separate category of activity	3.1. Clustering of management responsibilities. 3.2. Targeted financing of anti-crisis changes. 3.3. Tactical actions are preceded by strategic changes. 3.4. Reward for achieving transitional targets.
4	Planning the implementation of anti-crisis program changes	4.1. A separate category of managers, concentrated around the implementation of the anti-crisis change program. 4.2. Third-party consultations to determine the effectiveness of specific solutions. 4.3. SMART-ranking.
5	Current activities	5.1. Correspondence of changes and current activities. 5.2. Parallel conduct of both planning and implementation of change implementation policy. 5.3. Tight control.
6	Institutionalization of anti-crisis strategy	6.1. Creating a corporate culture that supports change. 6.2. Adaptation of innovations. 6.3. Purposeful training of all staff. 6.4. Creation of a specialized permanent system of existing bodies of anti-crisis management: anti-crisis committee, anti-crisis meeting, field anti-crisis solitude, anti-crisis dialogues and more.
7	Timely response to change	7.1. Formation of responsible persons for both tactical and strategic activities. 7.2. SMART-control over specific anti-crisis changes. 7.3. Target reward for achieving critical parameters of anti-crisis activity. 7.4. Anti-crisis budgeting.

The implementation of the above priorities involves the creation of favorable conditions for the economic activity of railways, creating a favorable information background for railway transport, intensifying investment and innovation process, creating sustainable incentives for

national companies in various fields to seek new niches and strive for leadership and on the world market.

Based on the presented program and strategic directions of activity it is necessary to build a detailed structure of direct and reverse approach to crisis management in Ukrzaliznytsia and achieve a new level of strategic stability of the system as a whole, because Ukrzaliznytsia is a lot of departments. The initial and key point of the anti-crisis program is the development of a system of measures to reduce the risk of insolvency and further bankruptcy. The main problem in risk management is the presence of a conflict of interest between owners and employees, as owners cover the company's losses, but employees are often not very interested in maximizing profits and, consequently, reducing system costs. Employees are interested, first of all, in their own salaries and other privileges in the form of leave and more. At the same time, the increase in the profitability of employees is often closely related to the increase in the amount of risk in their actions. Thus, the interests of employees are summarized as an increase in income, sales and, thus, the levels of risk of the activities carried out - that is, how aggressive in its activities and how intensive this process is.

Since all modern factor models are based on the assessment of the financial condition of the enterprise, the main direction of the risk management program is the financial direction. Ukrzaliznytsia is no exception in this sense. There are a number of specific rules that must be followed if an organization wants to strengthen the effectiveness of financial risk management:

1. Responsibility of the top management of the enterprise. Frequent changes in the top management of Ukrzaliznytsia do not yet lead to positive financial results of the company. An overall risk management policy, including methods for identifying, measuring, monitoring and controlling, should be implemented by the company's top management. This ensures that the risk is in line with the overall strategy and legal requirements, as well as that the culture of risk management is shared by all members of the company. At the same time, either the employees of the controlling service or risk managers should point out the potential risks in the work of the organization to the top management.

2. Existence of a common policy line and risk management infrastructure. The organization must develop an effective and realistic policy in the field of external and internal risk management and ensure its implementation, allocating sufficient human and financial resources. The creation of a risk management infrastructure is aimed at timely identification and management of risks in accordance with the decision of senior management, as well as ensuring communication, coordination and correction of actions of specialists at various levels. At the same time, the information held by managers of different management chains must be reliable and up-to-date.

3. Integration of risk management. In order to understand and manage the risks in their relationship, the identification and assessment of various risks should be carried out continuously and comprehensively. Risk analysis is high enough to assess the risks of the company as a whole.

4. Responsibility of responsibility centers. This approach encourages decision-makers to be fully aware of the risks associated with these decisions and to adjust the calculation of expected returns to take into account the risks. The centers of responsibility on the railways are structural units.

5. Assessment and ranking of the level of risk. Periodic risk assessment should be carried out by qualitative and quantitative methods.

6. Independent expertise. Risk assessment methods and results should be tested with the help of independent experts and practitioners in the field who have sufficient resources, qualifications and experience to determine the full effectiveness of the organization's risk assessment and management mechanisms and make the necessary recommendations. This will provide an objective approach to assessing and monitoring the risks of the external and internal environment of Ukrzaliznytsia.

7. Contingency planning. Adequate risk management tools and policies in non-standard and crisis situations should be developed. This will allow Ukrzaliznytsia to respond effectively and in a timely manner to the unpredictable impact of negative factors.

A key aspect of the success of the external environment is the correct localization of the market, as well as the analysis of market mentality. The synthesis of the concepts of market localization and market mentality leads to the formation of one of the main factors of anti-crisis changes and the achievement of a new level of strategic stability – the creation of a culture of transportation: both passenger and freight.

The culture of transportation is the place that transportation occupies both at the level of small groups and in the activities of macrosystem units, i.e. how deeply they penetrate into social habits; contribute to new ways of implementing and achieving various goals, as well as how this type of culture affects the model of behavior and attitude to the choice of rail transport as a major factor in implementing the strategy. At the same time, the culture of transportation is a dual factor, i.e. it is presented both in the external environment of the company, where it is broadcast, and is an important element of internal (corporate) culture.

The culture of freight and passenger traffic in different countries has its own identification factors that affect the development of the railway complex as a whole. Thus, it is necessary to consider the railway market as a set of product portfolios, which will make it possible to understand how open the market is, how consumers can and are ready to consume the product, how consumer groups are segmented, and whether it is possible (key aspect of traffic culture) to change market behavior.

If it is impossible to create an optimal environment for the consumption of railway services, the company has no chance to develop its potential, adapt to crisis changes and achieve a new level of strategic resilience. If the state monopoly company instead of moving forward by intensifying the use of internal strengths and market opportunities uses subsidies from the state, further market monopolization, the society develops a negative attitude towards such a company, which leads to declining attractiveness of services.

Ukrzaliznytsia, as an enterprise providing transportation services, provides low support from consumers (both passenger and freight), which is formed mainly by negative economic reasons. Poor marketing, unsatisfactory transport infrastructure, poor quality of services, aging rolling stock, low level of service – together negatively affect the consumption of railway services, create incentives to find alternative ways of transporting both goods and people; which in turn leads to a decline in the intensity of positive interest in UZ and the services it provides. The level of competitiveness of road transport is increasing.

Table 3

New elements of Ukrzaliznytsia's corporate culture

Element of corporate culture	The essence of the element
Timeliness	All activities of Ukrzaliznytsia must meet the requirements of the time.
Competitiveness	An element of competitiveness is implemented into the daily work of railway workers, ie creates an artificial competitive environment between different departments, suppliers, drivers, repair plants and more. Leaders receive bonuses
New budgeting	Orientation of own budgets to work with non-core assets
Mass	Coverage of all company activities in the media. Work to improve the image
Charity	Development of charitable activities
Education	Advanced training of own staff

For the transport railway company there is an opportunity to change the attitude to itself and its products as follows: to increase the quantitative and qualitative base of both freight and passenger traffic; change and modernize the cost structure; change the structure of the formation of the final price of transportation and related services; to diversify activities; to become a more modern and mobile company [4, 5].

In our opinion, one of the factors that can help form a sustainable model for the development of Ukrzaliznytsia is the comprehensive support of the media and the attractiveness of the brand. However, the media will support the railway department only if it sees real changes for the better, namely: renewal of rolling stock, modernization of infrastructure, improvement of service, provision of services to people with disabilities,

maximum digitalization of services. Today, the consumer chooses modern rolling stock, he is interested in safe, inexpensive and fast travel. Ukrzaliznytsia's activity is associated by most consumers with the provision of transportation services from point A to point B. Accordingly, the key areas of such activities are safety, quality and timeliness. These categories should form the basis for the formation of a new corporate culture (Table 3).

Ukrzaliznytsia's activities are aimed at achieving profitability on the one hand, and on conducting socially responsible business on the other. Thus, the funds received should be spent not only on current activities, but also on the implementation of policies that will increase revenues in the future - the development of new business relationships; expansion of work with VIP-clients; renewal of the park; improvement of railway infrastructure; development of international relations. An important aspect of corporate culture is the creation of a corporate code of ethics.

Table 4

The essence of the methods of the corruption program of Ukrzaliznytsia

Element of corruption struggle	The essence of the method
Strengthening internal regulations in the field of anti-corruption	Prohibition of corrupt agreements with external agents; threat of dismissal with financial compensation for losses from corrupt activities for both the employee and the external agent
Moral popularization	Reorientation from personal interests to public ones
Financial incentives	Development of a system of additional incentives
Presumption of guilt	An employee convicted of illegal, corrupt activities must provide evidence of his innocence
Conducting special auctions	Sale of property earned through corruption
Development of a system of prohibitions	Employee suspected of corruption is restricted in labor rights
Confiscation of property	Confiscation appears as an additional measure of punishment for specific crimes
Internetization	The introduction of innovative technologies and software can help identify corruption.
Creating a single database	This database will provide information on any civil servant
Establishment of an appointment committee	All appointments to management positions in the company should be made by the Appointment Committee, which consists entirely of independent directors
Creating an anonymous messaging system	Each large company should have a system of anonymous abuse reports
Openness and publicity	Some company documents should simply be published by companies on their sites for sharing

Most of these measures, enshrined in law, together lead to the creation of a positive legal framework within a single company, in our case - in Ukrzaliznytsia, which will reduce corruption (Table 4).

Creating a positive image of Ukrzaliznytsia is possible through the diversification of activities and the transition from just a transport company to an organization with a broad profile of activities that provide modern services. The formation of a positive image in the eyes of the general consumer is possible only through the development of modern social services of the organization for vulnerable groups.

An important element of any corporate culture are such concepts as: motivation,

dedication of company employees. For Ukrzaliznytsia, it is especially important not only to educate its own staff, but also to form from the existing base of employees loyal to it and loyal members of the company who feel their involvement in its activities and its development. Especially valuable is the employee of Ukrzaliznytsia, who not only works an 8-hour working day, but completely sacrifices himself to the company, ready to rework for the strategic development of the company. In order to orient employees to strategic sustainability and better prepare them for crisis management, it is important to use tools such as stocks.

A fairly simple method is to distribute part of the company's shares among its employees. Thus, they are not just employees, but co-owners of the company. Accordingly, the better they work, the more active the quality of services, which increases the company's income, reduces costs, and as a result leads to increased profitability, which results in increased dividends received by all shareholders of Ukrzaliznytsia. Thus, a small additional issue of shares can increase the motivation and commitment of employees and increase their personal efficiency, which will have a multiplier effect on the activities of the transport company.

The Ukrainian market is a market that is constantly changing. Thus, any company, even as large and time-tested as UZ, must have a strategy to adapt to market transitivity. If you do not respond in a timely manner to disruptive innovations, then after a certain period of time you may find yourself in the position of catching up, which is doomed to failure. Thus, in order not to become such a company, Ukrzaliznytsia needs to properly assess its own competitive advantages, identify strengths and understand how capable this or that innovation is.

Ukrzaliznytsia has a number of advantages: developed infrastructure, scientific base, well-established processes and others. It is important for a large corporation to assess how stable it is in an existing market. To do this, it is necessary to analyze five types of obstacles that may hinder the emergence of competitors in the market: inertia, the technical side of the application, the ecosystem, innovation, business model. For Ukrzaliznytsia, this business model may include outsourcing of management services, office and related infrastructure, rolling stock, consulting and documentation management. We summarize the methods of crisis management in Table 5.

Table 5

Characteristics of crisis management methods

Method name	The essence of the method	Characteristic	Applied approach
Elementation	Correct formulation of elements of system evaluation in the future	Defining the elements of each part of the system; elementation of structural interrelations of internal and external environment; definition and evaluation of criteria	Strategic, anti-crisis, change management
Pre-crisis planning	Primary concentration on the indicators of the financial component of the system	Reducing the number of financial goals	Financial, social, strategic
Staff training	Change the behavior of employees by focusing on feelings	Using a strategy of psychological support	Psychological, sociological
Team building	Creating a team that has enough strength and experience to create a synergy effect	Creating conditions that motivate participation in transformations	Psychological, sociological, marketing
Management style	It is important to clearly define your management style	There are 5 approaches: commander, controller, partner, cultural leader and educator of champions	Strategic, psychological

Optimization	Decomposition of the whole structure to identify ineffective mechanisms	Cost structure optimization and outsourcing of non-critical functions	Economic, strategic, anti-crisis
Business process reengineering	The method of implementing change, which means starting from scratch	It is necessary to correctly identify the group of people involved in business process reengineering. Measuring the qualities of participants: 1. Attitude to change - everything suits as it is, the desire for change; 2. Culture of management and thinking - representatives of the old school, modern	Strategic, technological, psychological, sociological, anti-crisis
Control system	Evaluating the effectiveness of managers at the corporate level	Comparison of the achieved results of the project with the expected ones	Economic, strategic, psychological, situational
Corporate culture	Correspondence of changes to the original meaning of the company's existence	Identify objects and objects of evaluation and control by managers	Situational, anti-crisis, psychological

Conclusions. The effectiveness of previous initiatives to increase the level of strategic stability of the enterprise is based on two principles: benchmarking and crowdsourcing and crowdfunding. Benchmarking is a process of identifying, understanding and adapting existing examples of the effective functioning of Ukrzaliznytsia in order to improve its own work. Crowdsourcing – the transfer of some production functions. Solving socially significant tasks by a large number of volunteers, who often coordinate their activities with the help of information technology. Crowdfunding is the collective collaboration of people who voluntarily pool their money or other resources together, usually over the Internet, to support the efforts of others or organizations. A platform for cloud democracy can become a platform for attracting broad sections of the population for optimal solutions, for overcoming the problems and conservatism of Ukrzaliznytsia.

The model of cloud democracy is based on three main principles: disclosure of information, delegation of the voice with the possibility of its recall and live feedback. Thus, a model of collaborative decision-making for a large group of people is concentrated, which is concentrated on the Internet. In the future, such a system may grow to the level of the state and involve every citizen in the political process. The basis of the overall strategy to increase the level of strategic resilience and the mechanism of crisis management of the production and economic system of Ukrzaliznytsia is a synergistic and multiplier effect of all planned activities.

Conflict of Interest and other Ethics Statements

The authors declare no conflict of interest.

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Submitted: 01.12.2021

Лариса МАРЦЕНЮК, Єгор ДЬОМІН, Олена ГАЛУШКО
ФОРМУВАННЯ АНТИКРИЗОВОЇ КОНЦЕПЦІЇ ПІДВИЩЕННЯ
СТРАТЕГІЧНОЇ СТІЙКОСТІ УКРЗАЛІЗНИЦІ

Анотація. Розкрито сутність існуючих моделей реформування на залізничному транспорті. Розроблено Програму управління антикризовими змінами Укрзалізниці. Виокремлено нові елементи корпоративної культури Укрзалізниці. Запропоновано заходи для формування сприятливих умов для ведення господарської діяльності залізниць, створення сприятливого інформаційного фону залізничного транспорту, активізацію інвестиційного та інноваційного процесу. Виокремлено певні правила для управління фінансовими ризиками, а саме:

Існує ряд певних правил, яких необхідно дотримуватись, якщо організація бажає зміцнити ефективність управління фінансовими ризиками: 1) Відповідальність вищого керівництва підприємства; 2) Наявність загальної політичної лінії та інфраструктури ризик-менеджменту різних ланцюгів управління, повинна бути достовірною та оперативною; 3) Інтеграція ризик-менеджменту; 4) Відповідальність центрів відповідальності; 5) Оцінка та ранжування рівня ризику; 6) Незалежна експертиза; 7) Планування для непередбачених ситуацій.

Розкрито сутність методів корупційної програми Укрзалізниці. Підкреслено, що важливим елементом будь-якої корпоративної культури є такі поняття як: мотивація, відданість співробітників компанії. Для Укрзалізниці особливо актуально як виховання власних кадрів, а й формування з вже існуючої бази співробітників лояльних їй і відданих членів компанії, які відчують свою причетність до її діяльності, її розвитку.

Запропоновано напрями формування позитивного образу в очах широкого споживача. Окреслено напрями створення в національних компаніях у різних галузях (не тільки для транспортних підприємств) стійких стимулів до пошуку нових ніш та прагнення до виходу на лідируючі позиції як на внутрішньому, так і на світовому ринку. Надано характеристику методів управління антикризовими змінами.

Ключові слова: Укрзалізниця, антикризовий менеджмент, реформування залізниць, стратегії розвитку.

UDC 347.73

DOI 10.31733/2078-3566-2021-5-262-267



Kateryna REMEZ[©]

Postgraduate Student
(Dnipropetrovsk State
University of Internal
Affairs, Dnipro,
Ukraine)

**PECULIARITIES OF PROVING GUILT
OF A TAX VIOLATION COMMITMENT**

Abstract. The article highlights the problems of defining the concept of "guilt" in a tax offense, which was introduced relatively recently, and therefore there is no established practice of law enforcement in this area. The author raises the issue of the need to be held liable for various types of liability for committing a tax offense in a certain order, for example, bringing to administrative responsibility must precede bringing to financial responsibility.

The author also draws attention to the problem of the relationship between guilt and responsibility of officials of the legal entity and the legal entity itself and suggests solutions by introducing certain legislative changes. Attention is also drawn to the need to apply different standards of proof to certain types of tax offenses.

Keywords: tax offense, guilt, administrative liability.