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**Doroshenko Hanna Alexandrovna,**  
*Doctor of Economics, professor, Head of the Department of Economics and Management, V. N. Karazin Kharkiv National University, Kharkiv, Mironosicka Str., 1, of. 3-21, tel.: +38 050 199 32 57, email: anyadoroshenkonew@gmail.com*

ORCID: 0000-0002-5535-8494

**Дорошенко Ганна Олександрівна,**  
*доктор економічних наук, професор, завідувач кафедри економіки та менеджменту, Харківський національний університет ім. В. Н. Каразіна, м. Харків, вул. Міроносицька, 1, кім. 3-21, тел.: +38 050 199 32 57, email: anyadoroshenkonew@gmail.com*

ORCID: 0000-0002-5535-8494

**Дорошенко Анна Александровна,**  
*доктор экономических наук, профессор, заведующий кафедрой экономики и менеджмента, Харьковский национальный университет им. В. Н. Каразина, г. Харьков, ул. Мירוносицкая, 1, ком. 3-21, тел.: +38 050 199 32 57, email: anyadoroshenkonew@gmail.com*

ORCID: 0000-0002-5535-8494



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## **CORRUPTION AS AN OBSTACLE TO THE SUSTAINABLE DEVELOPMENT OF UKRAINE (ARCHETYPAL APPROACH)**

**Abstract.** The current study is devoted to the analysis of corruption and the shadow economy in Ukraine through the prism of the archetypal approach. In particular, the formation of the relation to the shadow economy under the influence of the factor of the collective unconscious is considered. In the process of evolution every nation forms its own mentality, as a reflection of the accumulated common experience, as awareness of its place in the world and the world in itself, as a way of knowing and explaining the phenomena of the environment. The formation of the mentality of the people is largely unconscious, but it defines the basic values and standards of the human behaviour in general, the feelings and acceptable standards of an individual. The mentality, the absence of a generally accepted and propagandized national idea and strategy of development, the practice of applying mechanisms for the effective transfer of power and “social

lifts” lead to the domination of private interests over the public, and impunity — to the growth of corruption with all the branches of power and the formation of a “para-power”, “para-economy”. To confirm this thesis in the work the influence of the shadow economy on the fiscal policy of the state is analyzed in detail, the essence and significance of the indicators of corruption and indicators of corruption control are analyzed, the results obtained are compared with similar indicators of the countries of the near Europe and the EU, conclusions are made and author’s recommendations for further steps in solving the problem of struggle with “para-economy” in Ukraine not only in the area of economic changes, but also in conducting information and educational work in this direction.

**Keywords:** shadow economy, “para-economy”, collective unconscious, economic growth, tax losses, corruption.

### **КОРУПЦІЯ ЯК ПЕРЕПОНА СТАЛОМУ РОЗВИТКУ УКРАЇНИ (АРХЕТИПНИЙ ПІДХІД)**

**Анотація.** Поточне дослідження присвячене аналізу корупції та тіньової економіки в Україні крізь призму архетипного підходу. Зокрема розглянуто формування відношення до тіньової економіки під дією фактора колективного несвідомого. У процесі еволюції кожний народ формує власний менталітет, як віддзеркалення накопиченого спільного досвіду, як усвідомлення свого місця у світі і світу в собі, як спосіб пізнання та пояснення явищ навколишнього середовища. Формування менталітету народу багато в чому має несвідомий характер, але саме він визначає основні цінності та еталони людської поведінки загалом, почуття та прийнятні стандарти окремого індивіда. Ментальність, відсутність загально визнаної та пропагандованої національної ідеї і стратегії розвитку, напрацьованої практики застосування механізмів ефективної передачі влади та “соціальних ліфтів” приводять до домінування приватних інтересів над публічними, а безкарність — до зростання корупції з усіма гілками влади і формування “паравлади”, “параекономіки”. Для підтвердження цієї тези в роботі детально вивчено вплив тіньової економіки на фіскальну політику держави, проаналізовано сутність та значення показників корупції та показників контролю за корупцією, отримані результати зіставлені з аналогічними показниками країн ближньої Європи та ЄС, зроблено висновки та надано авторські рекомендації щодо подальших кроків у вирішенні проблеми боротьби з “параекономікою” в Україні не лише в площині економічних зрушень, а й у проведенні інформаційно-виховної роботи в цьому напрямі. Основною метою та стратегічним пріоритетом щодо боротьби з корупцією в Україні має стати створення умов суспільного неприйняття цього явища, зміна стандарту громадської поведінки і, паралельно з цим, підвищення інвестиційною привабливості країни, оптимізація податкової та регуляторної політики та ін.

**Ключові слова:** тіньова економіка, “параекономіка”, колективне несвідоме, економічне зростання, податкові втрати, корупція.

## КОРРУПЦИЯ КАК ПРЕПЯТСТВИЕ УСТОЙЧИВОМУ РАЗВИТИЮ УКРАИНЫ (АРХЕТИПИЧЕСКИЙ ПОДХОД)

**Аннотация.** Текущее исследование посвящено анализу коррупции и теневой экономики в Украине сквозь призму архетипического подхода. В частности рассмотрено формирование отношения к теневой экономике под действием фактора коллективного бессознательного. В процессе эволюции каждый народ формирует собственный менталитет, как отражение накопленного совместного опыта, как осознание своего места в мире и мира в себе, как способ познания и объяснения явлений окружающей среды. Формирование менталитета народа во многом имеет бессознательный характер, но именно он определяет основные ценности и стандарты человеческого поведения в целом, чувства и приемлемые стандарты отдельного индивида. Ментальность, отсутствие общепризнанной и пропагандируемой национальной идеи и стратегии развития, наработанной практики применения механизмов эффективной передачи власти и “социальных лифтов” приводят к доминированию частных интересов над общественными, а безнаказанность — к росту коррупции со всеми ветвями власти и формированию “паравласти”, “параэкономики”. Для подтверждения этого тезиса в работе проанализированы сущность и значение показателей коррупции и показателей контроля за коррупцией, полученные результаты сопоставлены с аналогичными показателями стран ближней Европы и ЕС, сделаны выводы и даны авторские рекомендации по дальнейшим шагам в решении проблемы борьбы с “параэкономикой” в Украине не только в плоскости экономических реформ, но и в проведении информационно-воспитательной работы в этом направлении. Основной целью и стратегическим приоритетом борьбы с коррупцией в Украине должно стать создание условий общественного неприятия этого явления, изменение стандарта общественного поведения и, параллельно с этим, повышение инвестиционной привлекательности страны, оптимизация налоговой и регуляторной политики и т. д.

**Ключевые слова:** теневая экономика, “параэкономика”, коллективное бессознательное, экономический рост, налоговые потери, коррупция.

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**Formulation of the problem.** Corruption in Ukraine is one of the main barriers to the economic growth, living standards and European integration. The concept of “shadow economy” and “corruption” in our country are closely intertwined. The shadow economy reflects the active illegal economic activity, low legal and tax levels of the consciousness of legal entities and indi-

viduals, and also provokes a high level of corruption in the public sector. Following the political changes of 2013–2014 the solution of these problems was proclaimed a priority direction of the economic reforms. However, the realization of any measures related to corruption only in this plane, without taking into account the processes taking place in the mass consciousness of

the society, does not give a positive result. At the same time, the significance of the influence of the irrational sphere of mass consciousness, in particular the mass unconscious, is not taken into account at all. The extremely high level of corruption as a key element of the shadow economy in Ukraine jeopardizes the establishment of a democratic, independent and strong state, greatly undermining the prospects for the economic growth of the country, in particular, preventing private investment. Therefore, the reduction of the share of “shadow” in the official economy is essential for accelerating the process of the economic integration of our country into the European space and this should be based on the influence of the mass unconscious on the basic socio-economic processes.

**Analysis of the recent publications** on the issues and identification of previously unsettled parts of the general problem. For quite some time corruption as an object of research was considered in the context of the analysis of the shadow economy. The scientists, researchers and representatives of the national economic thought from the middle of the 20<sup>th</sup> century are actively working to solve the problem of the existence of the shadow economy, “para-economy”, the identification of its factors and methods of counteraction. H. Myrdal, L. Lavrusha, J. Galbraith, F. Hayek, and others devoted themselves to the theoretical principles of research of this phenomenon in the 70s of the last century. Various theoretical aspects of the problem of the shadow economy, especially in the context of the causality of the processes of shadowing, are seen at such Ukrainian re-

searchers as A. Vlasyuk, V. Bazylevych, I. Mazur, A. Baranovsky, P. Nikolenko, M. Flechuk.

Unfortunately, at the present stage of theoretical development the essence of the measures to combat corruption in Ukraine is to deal with the consequences, and not the reasons, that is ideologically wrong. The corollary of corruption in the national context requires in-depth study, taking into account its specificity in Ukraine, the socio-economic and historical preconditions for its formation.

**The purpose of the article** is to study and assess the shadow sector of Ukraine, its corruption component, and identify possible ways to combat this problem at various levels of the government policy implementation.

**Presentation of the main material.** The presence of a “para-economy”, that is a shadow sector, that exists in parallel with the official economy, becomes a global problem of the present. In Ukraine the decisive role in its development was played by the slow pace and inconsistency of the economic transformations, the fatigue of the population from poverty and ineffective power. Therefore, the “para-economy” serves not only as a cause, but as a consequence of the deformation of the legal economy.

One can distinguish several key factors of the high level of the shadow economy in Ukraine [1, p. 95]:

- high level of tax burden on the enterprise;
- corruption in the bodies of state power and local self-government;
- bad conditions for doing business.

The presence of a high level of corruption makes it possible to signifi-

cantly reduce the likelihood of timely detection of tax evasion, while imperfect legislation allows tax payments to be reduced to a minimum. It is common practice to keep enterprises in a state of unprofitableness in order to evade taxes and receive and launder huge shadow revenues.

The high level of the shadow economy in Ukraine has many negative consequences, the main ones [2, p. 136]:

- the loss of tax revenues, as well as the result – the complication of the state’s implementation of its financial obligations to the society and increasing the unevenness of tax pressure;

- reduction of investment resources in Ukraine;

- distrust of confidence in power, which establishes the perception of illegal ways of resolving issues as normal;

- an increase in the number of economic crimes due to the impossibility of resolving a labour dispute in a court or a commission on the resolution of labour disputes due to the lack of a legal basis for resolving labour disputes between the agents engaged in the shadow sector, large-scale development of organized crime, which leads to the loss of the state’s ability to regulate it, monitor and perform other socially important functions.

On the other hand, the citizens of Ukraine are aware of the benefits of being officially unemployed – the lack of income tax, additional tax deductions, which leads to an increase in net wages “on hand”, freedom of choice and changes in the areas of its activities as soon as possible. However, the reverse side of the medal is the decline in the well-being of the citizens themselves [2, p. 148], as the budget capacity de-

creases, and, accordingly, the degree of satisfaction of the society with the quality and volume of services financed from the budget.

Based on the published data [3], [4], the average tax losses due to the functioning of the shadow economy in Ukraine in the period 2012–2018 amounted to about 22,6 % of the official GDP, performing their activities underground.

The main negative effect of the shadow economy on the efficiency of the state is traced in the increase of corruption in all the functional subsystems of the state apparatus. Corruption has been and remains one of the biggest obstacles to Ukraine’s economic reforms. It threatens the very existence of the state; this is the main obstacle to raising the standard of living, economic development, civil society, the fight against crime. The Ukrainian corruption system is also a major obstacle to business development, attracting foreign investment and advanced technologies into the economy [5, p. 32].

Before turning to the analysis of the impact of this factor on the economy, we note that over the past 5 years the number of Ukrainians who believe that the level of corruption is increasing has increased from 49 % to 61 %. The biggest problem that impedes the development of the country is corruption – 79 % of the population said it. But while still one in five Ukrainians bribes [6]. That is, we see a certain dissonance between how this phenomenon is evaluated and how the Ukrainians themselves act. It is difficult to explain from the standpoint of rationalism, but the use of concepts is a collective unconscious and an archetype that provides a platform

for reflection on such a situation. For example, for Jung, “the collective unconscious is a deep layer of the human psyche that is deeper than the level of the individual unconscious, common to all the people as a result of human history” [7]. It is formed from historical and even prehistoric collective experiences that are manifested in the characteristic patterns of behaviour and standards of thinking of each person. The archetypes provide the basis for behaviour, the structuring of personality, understanding of the world, inherent in one or another ethnic group, the internal unity and the relationship of culture and understanding [8]. At the same time, as Sushiy O. V. notes “Turning to the study of mass consciousness, the researchers distinguish two levels: the primary (irrational, emotionally effective), based on the bright emotional experience of a particular social problem (war, revolution, large-scale economic crisis), which is a common concern; and a secondary (rational) level that includes different cognitive components: public knowledge, massively discussed and sharing information that spreads through rumors and the media” [9]. Thus, a person, denying corruption at the emotional and spiritual level, is ready to solve the necessary issues for her through the bribe. The collective unconscious determines the social consciousness.

I. Kresina [10] identifies three levels of national consciousness: standard, theoretical, state-political. The standard level is characterized by the unity of conscious and unconscious, mental and archetypal elements of the national consciousness. The theoretical level is scientifically grounded or

artistically meaningful ideas, concepts, programs, ideological orientations that characterize the intellectual potential of a nation. The state-political level is the level of national consciousness in which national interests, political demands, and state policy are directly captured and formed. Thus, at the level of the individual, the state, a society is formed to demand the formation of ideology, political forces, programs aimed at the formation of the images that do not recognize corruption as a normal phenomenon at any level of existence.

The study examined the most popular indicators of corruption and compared them with an international perspective for Ukraine. In particular, we compared the level of corruption in Ukraine with the same indicator as “Low and middle income countries”, “Central, Eastern and Southeastern Europe” (CESEE), and the European Union. In the index of corruption perception ranging from 0 to 100 and reflecting the perception of corruption by business people and experts in the public sector, in 2017 Ukraine ranked 130th with a score of 30 points, the lowest among the countries compared (Figure 1).

Based on the data above, one can conclude that the level of corruption in Ukraine is at a very high level, which is not acceptable even for low-income countries in Europe. Therefore, the reduction of corruption can serve as an indicator in helping to accelerate Ukraine’s economic integration with the European Union.

In our opinion, it will be important to consider GDP per capita and its comparison with the level of corruption in a particular country. To this end,

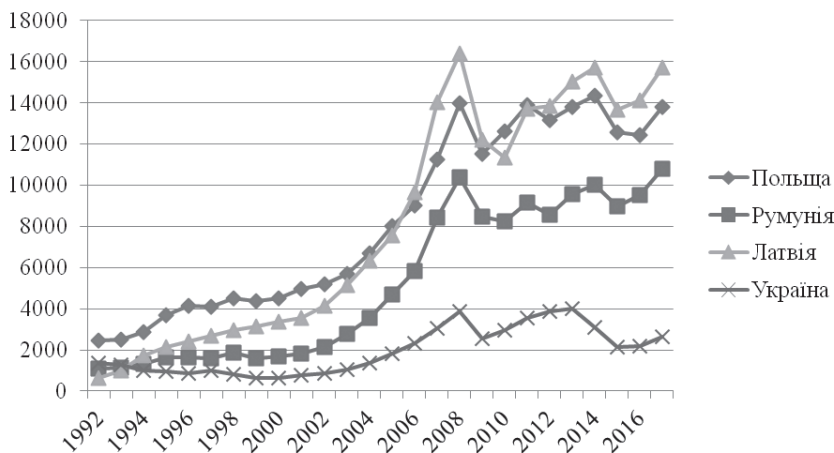


**Fig. 1. The Corruption Perceptions of European Countries by the Corruption Perceptions Index, 2017** (\*Developed on the basis of [11])

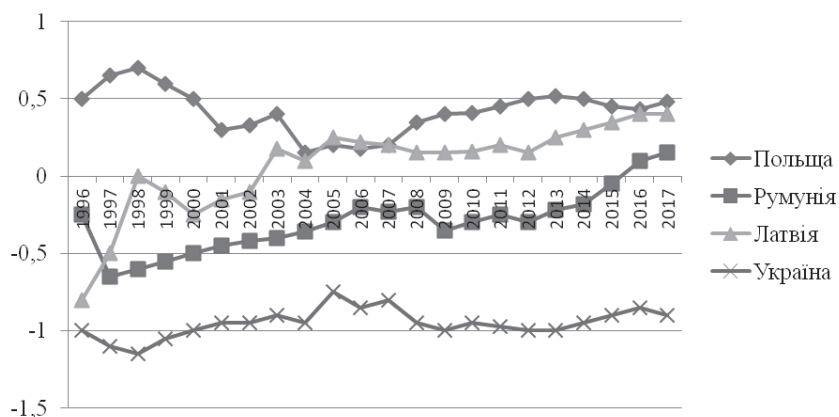
we have taken three European countries — Poland, Romania and Latvia, which started the transition to a market economy in 1992, today surpassed Ukraine by this indicator. Romania and Poland are two other big Eastern European countries with respectively 19,5 and 38 million inhabitants, compared with 43,9 million in Ukraine. Latvia is much smaller (2 million). In 1992 per capita GDP was approximately the same for these four coun-

tries. In 2017 the three other countries, on average, have GDP per capita that is three times higher than in Ukraine. (Chart). Per capita GDP in Poland is 70 percent of the EU average, and Ukraine is about 20 percent [12].

As can be seen from Figures 2 and 3, there is a strong correlation between the ability to control corruption and GDP per capita growth in the analyzed countries. In the case of Poland the indicator of corruption control was



**Fig. 2. GDP per capita dynamics, 1992–2017** (\*Developed on the basis of [12])



**Fig. 3. Dynamics of the Corruption Index estimated by the World Bank, 1996–2017**  
 (\*Developed on the basis of [13])

quite high throughout the investigated period, and the economic growth was higher. On the other hand, Ukraine's economic growth of +91,5 % over 25 years in parallel with the low level of control over corruption appears to be scanty in comparison with Poland (+ 461 % since 1992).

Analyzing the anti-corruption policy and environment in these three countries, the progress made can be explained as follows: they rely on strong anti-corruption institutions that benefit from good governance and strong public support, as well as law enforcement agencies that, unlike Ukraine, incorporate effectively functioning and trusted judicial power. It is also worth noting public support for anti-corruption institutions and disclosure by investigative journalists of violations in these countries [14].

In order to minimize the level of the shadow economy in our country, first of all, involvement in the same state and the formation of effective tools for the propaganda of anti-corruption policy are necessary. Based on the experience of other states, the

main recommendations can serve as follows:

1) The active use of the instruments of influence on collective consciousness, which according to a model of historically changing social behaviour can give a positive short- and long-term result in solving the issue of non-acceptance of corruption.

2) Improving and increasing the frequency of use of electronic taxation systems in order to reduce contact with customers, and accordingly reduce the possibility of resorting to corruption schemes at the state level.

3) Improving the efficiency of the state bodies and improving the legislative framework for entrepreneurship, which will significantly reduce the incentives for shadow activity and increase control over the shadow operations of the government agencies.

4) The reduction in the number of mandatory taxes and the overall reduction of the tax burden on enterprises in order to encourage participation in official labour relations, as well as reduction of tax privileges that will provide equal opportunities for all the taxpay-



ers and minimize incentives to reduce tax liabilities.

5) Strengthening the responsibility for avoiding registration of labour relations between the employee and the employer, as well as tax evasion and social security contributions. Increasing the responsibility for using shadow tax schemes and deliberately minimizing tax liabilities.

6) Conducting a tax amnesty on the basis of a transparent and clear procedure that will increase the business confidence of the state authorities and increase budget revenues.

Due to the impossibility of completely eliminating the shadow economy in real political, economic and social conditions, it should firstly be guided by the approach of its level to the value of this indicator in the countries of the near Europe. The reduction of the shadow economy of Ukraine to the level of Poland will allow the state budget to receive additional funds in the amount of several hundred billion hryvnias, which in turn will give the state additional resources and opportunities for building a strong and independent state.

**Conclusions from the conducted research.** The conducted research has shown us the dynamics of the shadow economy of Ukraine during the last twenty years. The losses of the state budget of Ukraine from tax evasion that in hryvnia equivalent in 2018 amounted to over half a trillion hryvnias that the state has lost due to the functioning of the shadow economy, as well as the impossibility of considering these cases in the courts in the absence of a legal basis for resolving labour disputes has been investigated in de-

tail. By these results we confirmed the theoretical assumptions of the scientific community regarding the negative impact of significant shadow economy on the fiscal sphere in Ukraine.

The main goal and strategic priority of combating corruption in Ukraine should be the creation of conditions for social rejection of this phenomenon, the change of the standard of the social behaviour and, in parallel, increase of the country's investment attractiveness, optimization of the tax and regulatory policy, and so on.

It is also important for Ukraine to reduce the level of the shadow economy as well as strengthening the measures to fight corruption. Among the important ways to overcome the problem of corruption are the development and use of electronic monitoring systems for the state operations, measures to increase the independence of the judiciary, improve the work of anti-corruption committees and bureaus, as well as broad engagement of the public in activist activities.

The further development of the problem of research into shadow socio-economic relations in Ukraine should be based on the use of the causality theory apparatus to analyze the historical model of the Ukrainian society and its developmental laws in modern conditions that have their own specifics and differ significantly from the well-known models of the European states.

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