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СУЩНОСТЬ И ЗНАЧЕНИЕ ТЕНЕВОЙ ЭКОНОМИКИ В СОВРЕМЕННОЙ РОССИИ

Адаменок А.А.

Студент

ФГБОУ ВО «ЧелГУ»

г. Челябинск, Российская Федерация

Якунина К.В.

Студент

ФГБОУ ВО «ЧелГУ»

г. Челябинск, Российская Федерация

Лубожева Л.Н.

к.д.и.я., доцент

ФГБОУ ВО «ЧелГУ»

г. Челябинск, Российская Федерация

Аннотация

Проблема теневой экономики по-прежнему сохраняет свою актуальность. Сложившиеся статистические методы прямого учета не решают полностью проблему неформальной занятости населения. Анализ сущности теневой экономики показывает неоднозначность данного феномена. Значение теневой экономики в отдельных случаях не ограничивается негативными эффектами. Ее влияние на бюджетную и налоговую сферы определяется эффектом деформации. Однако, наличие теневой экономики в общей экономической структуре способно нейтрализовать последствия кризисных явлений, стабилизировать спрос в легальной экономике, способствует профилактике социальных недовольств.

Ключевые слова: теневая экономика, неформальная экономика, неформальная занятость.

***THE NATURE AND SIGNIFICANCE OF THE SHADOW ECONOMY IN
MODERN RUSSIA***

Adamenok A.A.

Student

FGBOU IN "CSU",

Chelyabinsk, Russian Federation

Yakunina D.K.

Student

FGBOU IN "CSU",

Chelyabinsk, Russian Federation

Lubozheva L.N.

d.b.f.l., Associate Professor

FGBOU IN "CSU",

Chelyabinsk, Russian Federation

Annotation

The problem of the shadow economy is still relevant. The existing statistical methods of direct accounting do not completely solve the problem of informal employment. Analysis of the essence of the shadow economy shows the ambiguity of this phenomenon. The importance of the shadow economy in some cases is not limited to negative effects. Its impact on the budget and tax spheres is determined by the effect of deformation. However, the presence of the shadow economy in the overall economic structure can neutralize the consequences of the crisis, stabilize the demand in the legal economy, and contribute to the prevention of social discontent

Key words: shadow economy, informal economy, informal employment.

The topical problem of the modern economy in the Russian Federation is the assessment of the scale and the fight against the shadow sector of the economy. Its spread and scale are alarming, as it poses a threat to the national and economic security of the Russian Federation. The development of the shadow economy is closely linked to corruption. The latter is an organizational prerequisite for the organization of the shadow economy. The causes and consequences of corruption are closely intertwined.

For a long time, science has studied the shadow economy in many aspects, but only recently it began to study it as a socio-economic phenomenon. The greatest upswing of interest to the study of this phenomenon was formed in the last decade by many authors. The causes of the shadow economy, the consequences and its nature cause long and ongoing debate in the scientific community. The reason for this interest is that the public consciousness has formed a request for reforms in the life of the whole society.

The main purpose of the article is to clarify the essence and meaning of the shadow economy in modern Russia.

The development of effective approaches to the fight against the shadow economy and the identification of its specific features in the Russian Federation requires a careful study of the essential characteristics of this socio-economic phenomenon. The analysis of the approaches to the definition gives a certain idea of the essence.

In the scientific literature, the term «shadow economy» is defined as an uncontrolled sector of society, where the processes of production, distribution, exchange and consumption of material goods and services, as well as entrepreneurial abilities hidden from public administration, in order to extract super-income to meet the personal or group needs of a limited part of the population of the country [9, p.307-312].

The analysis of the scientists views allows us to note the procedural complexity of the shadow economy. There are practically no clear and generally accepted criteria

that objectively characterize this concept. The shadow economy is characterized by a wide semantic set of similar characteristics: «underground», «criminal», «non-state», «black», «informal», etc.

Both in domestic and foreign economic science there is an interest to the problem of the shadow economy. There were publications that are interesting to us in terms of historical retrospective, characterizing the situation in the economy of different countries in the second half of the twentieth century (P. M. Gutman, T. I. Zaslavskaya, O. V. Osipenko, A. A. Krylov, etc.) [4; 5; 6].

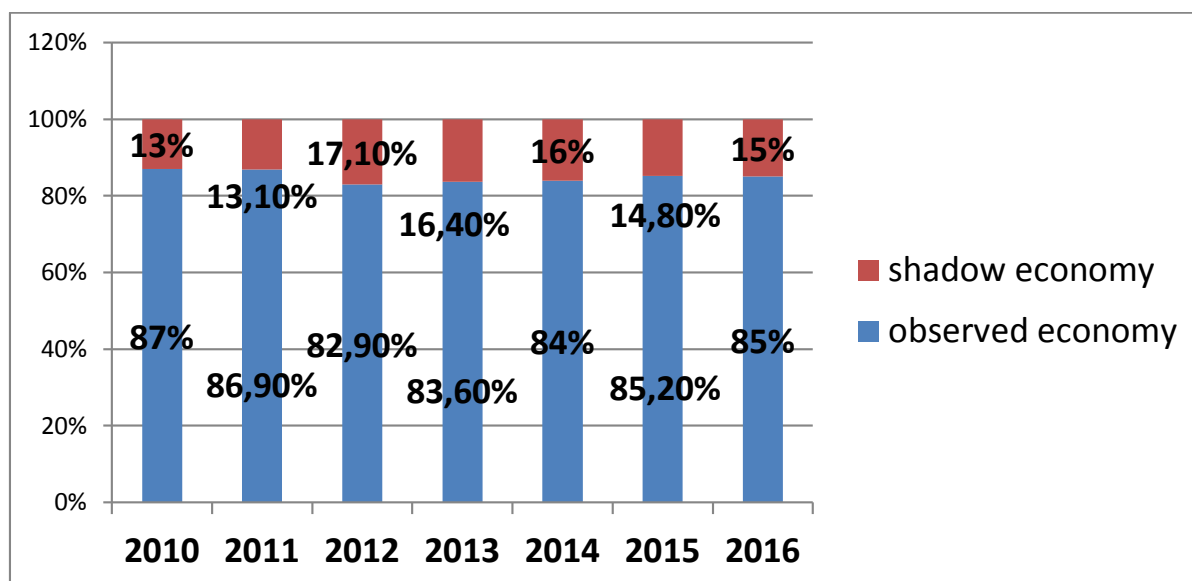
Much attention to the problem of the shadow economy among researchers is noted in the second half of the XX century. For example, the publication of P. M. Gutman «Underground economy» notes the need to take into account economic activities in the informal sector and its regulation [5].

In the former USSR there was an interest to the problems of the shadow economy in the 1980s. Thus, according to T.I. Zaslavskaya, it is necessary to pay more attention to the problems of the shadow economy, as its functioning reduces the economic efficiency of the planned economy [6].

O. V. Osipenko defined the term «shadow economy «as» a complex set of heterogeneous industrial relations and as a sector of production». However, he didn't manage to explore the content of the totality of these relations. Such a systematic understanding of this sector, in our opinion, is absolutely fair, since at the present stage, entire municipalities and regions are involved in this process: according to the research of Transparency International, the Russian Federation in the beginning of the XXI century is among the ten countries with the highest level of corruption. According to various accounts, the annual loss, which brings the corruption to Russia is approximately \$ 20-25 billion [1, p. 208].

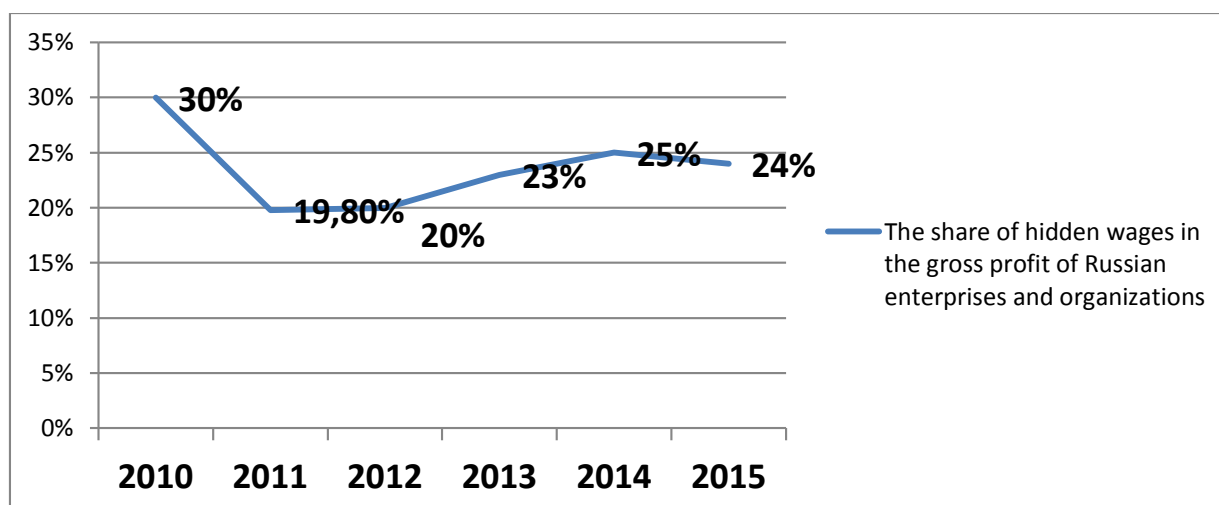
Identifies the shadow economy and unlawful business A. A. Krylov, the study of whom the shadow economy is interpreted as a specially created underground, capable of expanded reproduction of the economic structure [4, p. 4-10.]

It should be noted that the assessment of the shadow economy is carried out regularly, both at the Federal and regional levels.



Picture 1 - Adjustment of gross value added to economic transactions not observed by direct statistical methods (See source: 3).

Analysis of data for 2010-2016 shows a significant reduction in the share of the shadow economy in the studied period, according to Rosstat. However, it is too early to talk about reducing the shadow turnover.



Picture 2 - The share of hidden wages in the gross profit of Russian enterprises and organizations (Compiled by the author on the basis of data on source 2).

Analysis of indicators of the share of hidden wages in gross profit shows that about 25% of wages are paid by enterprises and organizations without tax deductions, and budgets of all levels receive less tax revenues.

The next theoretical question was to clarify the role of the shadow economy in social development. From the point of view of sociology, the role of any phenomenon is concretized in its main functions. The shadow economy has a negative impact on the economy and society.

Most of the researchers believe that illegal activities have positive social and economic effects: enterprises provide increased profits; employees-the opportunity to work; consumers – the opportunity to receive goods and services at more favorable prices.

V. Timchenko's researches prove negative consequences of influence of shadow economy on society [8, P.64-67.]:

- reduction of financing of expenses related to the implementation of state functions, such as management, defense, social protection of the population, etc.;
- non-officially recorded cash flows hinder state control over their structure;
- the shadow economy promotes unfair competition. The official sector of the economy, represented by the activities of enterprises, loses from the economic point of view «shadow enterprises in terms of high tax burden»;
- the activities of «enterprises of the shadow sector is a threat to the environment», as it does not take into account the harmful effects on the environment;
- the shadow economy is closely correlated with the growth of organized crime and corruption.

Thus, the role of the shadow economy is expressed in its main negative functional consequences that have an impact on the economy, the normal functioning of the state and society, the state of the environment.

At the same time, in the scientific literature there is another point of view, according to which the role of shadow economic activity is evaluated ambiguously. The fact is that many types of shadow economy objectively stimulate the development of the official economy. The reference to the foreign experience of the shadow economy research clearly proves it [7]. Thus, according to D. Kassel, there are three positive functions of the shadow economy in the market economy:

1. The shadow economy provides for smoothing the differences in the economic situation through the redistribution of resources between the legal and the shadow economy;

2. The shadow economy provides for the smoothing of undesirable social contradictions, as informal employment facilitates the financial situation of the poor;

3. The shadow economy with its resources stabilizes the legal economy, because informal incomes are used to purchase goods and services in the legal sector.

Thus, the essence of the shadow economy is explained by a number of methodological approaches, according to which this phenomenon is considered as: criminal activity; legal economic activity; economic relations, invisible to statistical accounting. Analysis of the role of the shadow economy allows us to note both positive and negative socio-economic effects, the impact of which extends to the state, society, and the economy of the legal sector. The anti-social redistribution of society's income in favor of relatively small privileged groups affects almost all aspects of public life.

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