

FORENSIC DOCUMENT EXAMINATION IN ECONOMIC CRIME INVESTIGATIONS

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Abstract. Despite the extensive digital transformation of the economy, physical documents (typically on a tangible medium such as paper or polymer) remain a significant component of document flows in economic sphere. Accordingly, these documents inevitably play a role in economic crimes, serving as objects or instruments of offenses, carrying traces of criminal activity, or representing unlawful proceeds obtained from such crimes. In economic investigations, such documents constitute valuable evidence that requires thorough examination using specific procedural and forensic tools. Thus, *the purpose of the article* is to identify and present the means of forensic document examination in economic crime investigations. The study employs a combination of general and specialized *scientific methods*. Using the formal-legal approach the authors clarify the procedural status of physical documents as evidence under the current Ukrainian criminal procedure legislation. The authors employ a formal-logical approach to differentiate preliminary, expert, and judicial examinations of documents. Through the modeling, hypothetical scenarios of the activities of authorized persons involved in document examination during economic investigations were constructed. The *results* of the study show that in criminal proceedings, documents are considered written (documentary) evidence when their content is of importance to the case, and physical evidence when their external characteristics – such as material, production method, security features, signs of forgery, damage, etc. – possess evidentiary value. The authors identify typical documents to examine in economic crime investigations, including corporate founding and administrative documents, accounting and tax records, banking documents, securities, correspondence, identity documents, audit findings, and inspection reports, among others. During pre-trial investigation, a preliminary examination of such documents is conducted through visual perception (reading, observing) as part of a formal inspection procedure. The study also examines the possibilities of involving specialists (forensic scientists, economists, computer scientists) and the use of specialized technical tools during the inspection of documents in economic investigations. It is established that an in-depth expert examination of documents is carried out by referring them for forensic expertise. Technical document examination and handwriting expertise help determine a document's authenticity and authorship; forensic economic expertise clarifies the content of financial transactions recorded in the documents; forensic commodity expertise is used to determine the value of securities.

Keywords: economic crime, criminal proceedings, pretrial investigation, evidence, document, inspection, forensic examination, special knowledge, forensic expertise.

JEL Classification: K14, K24, K42

1. Introduction

Despite extensive digitization of the economic sector and the widespread use of electronic (digital) documents (Kovalenko, Kovalenko & Nazymko, 2025, p. 143), their physical counterparts (produced on a tangible medium such as paper or polymer) remain

a significant component of contemporary document flows. Enterprises and individuals rely on a variety of documents in their economic activities, ranging from simple receipts to paper (plastic) documents containing numerous mandatory attributes and security features. Moreover, state regulation in most countries

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still mandate the use of physical forms for secure documents.

Accordingly, physical documents inevitably play a significant role in economic crimes, which are defined as a set of socially dangerous and illegal acts that encroach on a state's economic security, disrupt the functioning of its economic institutions, and impede business entities in exercising their powers and management functions (Vitvitskyi, Syzonenko & Titochka, 2022, p. 36). Under current Ukrainian legislation, this category of crimes includes forgery of money or government securities, illegal actions with payment documents, smuggling, illegal gambling, obstruction of legitimate economic activity, illegal seizure of property of an enterprise, institution or organization, money laundering, misuse of budget funds, tax evasion, insider trading, financial fraud and others (The Criminal Code of Ukraine, 2001). Criminal liability for similar acts also exists under the laws of most other countries.

During the commission of such crimes, physical documents may serve both as objects and tools of the offense, bear various traces of the crime, or represent unlawful proceeds from the violation. In economic investigations, these objects serve as written (documentary) or physical evidence (sometimes both) and must be thoroughly examined by authorized personnel.

Furthermore, the range of documents that may be associated with the commission of economic crimes is extremely broad. Their content, formats, production and forgery methods, as well as specific security features, may vary significantly, posing challenges to law enforcement authorities. Accordingly, the examination and expert analysis of documents during the pre-trial investigation of economic crimes involve specialized methods and procedures that require further clarification.

This article primarily relies on Ukrainian criminal procedure law; however, its forensic recommendations are relevant in any jurisdiction that criminalizes economic violations and employs an adversarial criminal justice system.

In light of the above, *the purpose of the article* is to identify and present the means of forensic document examination in economic crime investigations.

2. Typical Documents to Examine in Economic Crime Investigations

Article 99(1) of the Criminal Procedure Code of Ukraine (hereinafter referred to as the CPC of Ukraine) defines a document as a source of evidence, a material object created specifically for preservation of information, that contains data fixed by means of written signs, sound, image etc., and can be used to prove facts or circumstances to be established during

criminal proceedings (The Criminal Procedure Code of Ukraine, 2012). Under Ukrainian law, such evidence is considered of *written (documentary)* nature, as its evidentiary value lies in the semantic content it conveys.

Moreover, according to Article 98 of the CPC of Ukraine, documents may also be considered *physical* evidence if (1) they were used as a tool for committing criminal offence, (2) retain physical traces of such, (3) were an object of criminally unlawful actions, or (4) were obtained in a criminally unlawful manner or gained by the legal entity as a result of criminal offence (this includes money or any other valuables) (The Criminal Procedure Code of Ukraine, 2012). In such instances, their evidentiary value stems from their physical characteristics (Shepitko & Shepitko, 2021, p. 191) – such as the material, method of production, security features, presence of signs of forgery, damage, and so on.

Distinct approaches are applied to the examination of ordinary and secure documents. The latter (e.g. identity documents, currency, certificates, promissory notes, etc.) are subject to legally prescribed requirements concerning their material, production method, and content (requisites or attributes). These documents often contain additional security features, including specialized printing or inks, holograms, watermarks, embossed elements, magnetic strips, and other anti-counterfeiting mechanisms. As emphasized by Iacob & Buleandra, the normal functioning of the economic system depends on the untouched public trust in the authenticity of the legal tender, valuables, postage stamps, credit instruments of any sort and other secure documents (Iacob & Buleandra, 2012, p. 75). Therefore, a crucial component of the examination of such objects is the identification and analysis of relevant security features and the detection of signs of their forgery.

Modern physical secure documents may also incorporate embedded computer data carriers. For instance, plastic payment cards contain magnetic strips and/or chips that store payment data; identity cards, passports, and driver's licenses often include chips holding identification and biometric data; documents may also have NFC tags for rapid exchange of supplementary data, and so forth. These objects are primarily inspected as physical documents; however, their electronic (digital) components must be examined through the procedure for inspecting computer data using appropriate forensic tools.

In contrast, ordinary documents (such as contracts, letters, corporate administrative documents, etc.) typically do not have legally established requirements regarding their content and/or security features; their material and the list of requisites are determined by the issuer.

In economic investigations, it is also necessary to distinguish between primary and secondary (procedural) documents.

Primary documents are those created outside criminal proceedings and that are in some way related to the event under investigation. The following categories of primary physical documents are subject to examination in economic investigations:

- charter and administrative documents of enterprises, state or municipal authorities (e.g. charters, statutes, internal orders, meeting and session protocols, acts, licenses and permits, tender documentation);
- accounting and tax documents (e.g. income and expenditure invoices, tax declarations, accounting ledgers, employment contracts, timesheets, inventory documents, contracts, acceptance-transfer acts);
- banking documents (e.g. currency banknotes, plastic payment cards, bank statements, payment orders);
- securities (e.g. shares, bonds, stock and investment certificates, credit notes, depositary receipts);
- property ownership documents (e.g. contracts, ownership certificates, gift certificates, promissory notes);
- customs documents (e.g. import/export declarations, cargo inspection certificates, customs clearance permits, accompanying international transport documentation);
- logistics and transport documents (e.g. waybills, cargo manifests, delivery notes, transport orders, fuel consumption sheets, GPS tracking reports);
- extracts and statements from public registries;
- paper correspondence (e.g. official letters and notices, postage stamps, memorandums, circulars, endorsements, subpoenas);
- unofficial documents (e.g. drafts, notebooks, working papers);
- identity documents (e.g. national and international passports, driver's licenses, pension certificates, documents confirming eligibility for benefits);
- miscellaneous documents (lottery tickets, travel tickets, promotional materials, printed photographs, and many others).

Depending on the case, any of these may qualify as either written (documentary) or physical evidence, or both.

Secondary (procedural) documents, created by authorized persons as a result of conducting relevant procedural actions, are also subject to examination in criminal proceedings on economic crimes. These include protocols and their appendices, materials from operational-investigative activities and materials obtained through international cooperation in criminal proceedings, expert conclusions and specialist reports, as well as copies and duplicates of primary documents (Article 99(2) of the CPC of

Ukraine). These objects serve as carriers of evidentiary information, specifically produced by authorized persons for the purpose of recording primary criminally relevant data (Kovalenko, 2024, p. 101). Secondary documents are generally treated as written evidence, though questions about their authenticity may lead to classification as physical evidence if signs of material forgery are found.

Additionally, audit findings and inspection reports constitute types of documentary evidence under Article 93(2)–(3) of the CPC of Ukraine. Audits are a form of state financial control over the activities of business entities (Neganov, 2018, p. 188), and serve as a key tool for out-of-court verification of the legality of economic activities in Ukraine. In turn, inspections, as a broader category, represent forms of control with specific thematic focus (Shesterniak, 2017, p. 156), e.g., reviews of public procurements, tax audits, and so forth. (Shulha & Zharovska, 2019, p. 246).

It is also worth noting that under the current criminal procedural regulation it is impossible to lawfully appoint audit and inspection in criminal proceedings (Hloviuk, Hryniuk & Kovalchuk, 2019, p. 384). These control measures may only be conducted at the initiative of regulatory authorities, with the findings and reports subsequently submitted to law enforcement agencies. The results of audits and inspections may serve both as grounds for opening criminal proceedings and as additional sources of evidence in ongoing investigations.

Audit findings and inspection reports in economic investigations generally serve as written evidence; therefore, participants in the proceedings examine their content – information about the entity conducting the control measure, the object of control, the forms of economic activity inspected, identified violations, and so forth. In certain cases, when audit or inspection findings are submitted by the defense party or the victim, investigators may question the authenticity of these documents, which are then subject to examination as physical evidence.

3. Preliminary Forensic Document Examination in Economic Crime Investigations

It is evident that judicial review is the primary form of evidence examination in criminal proceedings, as it produces the factual findings upon which the court relies to resolve the criminal case on its merits and render an appropriate decision. However, during the pre-trial investigation of crimes, authorized officials (namely, investigators, interrogators and prosecutors) must also examine sources of evidentiary information to extract data relevant to criminal proceedings. In forensic science, this process is referred to as preliminary examination. Physical documents, which often serve as primary sources of procedural evidence

in financial investigations, are no exception and thus require thorough preliminary analysis.

This examination is carried out through detailed visual inspection of the documents by the parties to the proceedings during pre-trial investigation. For the prosecution, such inspection may be both a separate procedural action and a component of other actions within which the document was acquired (e.g. search, crime scene inspection, temporary access to objects and documents). The purpose of preliminary examination is to learn the document's semantic content and to discover its physical (external) characteristics (Zhuravel, Kovalenko & Kovalenko, 2024, p. 198).

The principal procedural tool for conducting such examination is the document inspection (Article 237 of the CPC of Ukraine). It is performed by an investigator or prosecutor via visual assessment, with all relevant findings recorded in a written protocol.

The primary objective of the preliminary examination of physical documents is to analyze their content through visual perception – textual and numerical data, observing images, and so forth. Assessment of the materials, production methods, signs of forgery, and other characteristics of a document as physical evidence traditionally falls within the scope of expert examination. However, in the financial investigations, the volume of documents subject to examination may be substantial, making it impractical in terms of time and financial resources to submit them all for forensic expertise. Therefore, authorized pre-trial investigation entities and the specialists they involve must be able to identify signs of forgery, isolate questioned documents, and refer precisely those to experts.

Examination of documents and valuable products may be structured according to three tiers: first-line inspection – a basic assessment of the document or product with the human senses only without additional equipment; second-line inspection – an enhanced assessment using auxiliary tools like a magnifier, an ultra violet source, a bar code reader; third-line inspection – a laboratory-based analysis, using advanced techniques and equipment, including spectrometers, microscopes, infrared radiation, etc. (van Renesse, 1997). Preliminary examination of documents includes the first and second lines of inspection, while the third one is reserved for formal forensic expertise.

General professional law enforcement training should suffice for the first-line inspection. However, second-line inspection demands specialized forensic competence. According to Article 237(3) of the CPC of Ukraine, investigators and prosecutors may engage specialists to assist in matters requiring special knowledge in the inspection of a physical document (The Criminal Procedure Code of Ukraine, 2012). During the preliminary examination of physical documents, a forensic scientist may be summoned to identify and accurately describe special security

features, signs of forgery, apply specific scientific and technical tools, and assist in preparing for the subsequent appointment of forensic technical document expertise.

Second-line inspection techniques commonly involve the use of light sources (visible, infrared, ultraviolet), optical or digital magnifiers (e.g., lenses and microscopes), and photographic equipment for capturing document features. In field settings, more sophisticated devices may also be utilized, such as document scanners and video spectral comparison workstations. An aforementioned forensic scientist may assist in operating this specialized equipment.

Preliminary document examination in economic investigations may also require the involvement of experts possessing other types of specialized knowledge. For instance, an economist may analyze and interpret the content of written documents, extract data relevant to the economic investigation, demonstrate connections between various pieces of evidence in the proceeding, and assist in the preparation and appointment of a future economic expertise. A specialist in computer hardware and software may be involved in cases where a physical document contains electronic components, such as magnetic strips, contact or contactless chips (e.g., NFC tags), and similar elements. Their role is to identify the data carrier embedded in the physical document and to retrieve the relevant data – provided that doing so does not require a formal forensic computer expertise.

Moreover, if a physical document is written in a language not understood by the investigator, prosecutor, specialist, or another participant in the procedural action, a qualified interpreter must be involved in the inspection.

Based on the results of the inspection of a physical document, a protocol must be drawn up, indicating the time and place of the procedural action, all participants involved (including any specialist), the titles and identifying details of the examined documents, a brief summary of their content, a detailed description of detected security features, damage, visible signs of forgery, and so forth, as well as the method of packaging the examined objects after the inspection is completed.

Typically, the preliminary examination of primary documents in a given criminal proceeding is conducted with a focus on the specific criminal offense under investigation. However, as noted by Devlin et al., a growing trend in evidence examination is the application of a combination of forensic intelligence methods. This concept shifts the focus to identifying wider tendencies in criminal activity to assist in the reduction, prevention, and proactive disruption of crime (Devlin, Morelato & Baechler, 2024, p. 1).

In the context of determining document authenticity and identifying broader patterns of

forgery, it is useful to develop databases that would give law enforcement officials and forensic examiners access to sample genuine documents for comparison (UNODC, 2010, p. 25). Similar databases are successfully operational in the field of firearm identification and ballistic trace analysis (Lehan, et al., 2023, p. 575), and certain other areas of forensic research. In document forensics, many video spectral comparison workstations, such as those produced by Foster+Freeman, are already equipped with databases of genuine samples (Foster+Freeman, 2024). At the same time, we believe that during the preliminary examination of documents, the investigator or the engaged forensic specialist may also benefit from using verified genuine documents (authentic samples of handwriting, seal impressions, special features on security documents, etc.) for comparative purposes.

During the preliminary examination of primary physical documents in the field of economic activity, forensic intelligence methods can also help identify broader trends in the methods of committing economic crimes and reveal hidden links between multiple ongoing economic investigations.

In turn, secondary (procedural) documents, as well as audit findings and inspection reports, when necessary, are examined by reading them without invoking formal procedural mechanisms. That is, their analysis does not require conducting an official procedural action or preparing a corresponding protocol. In cases where doubts arise regarding the authenticity of such documents, their authors must be questioned as witnesses about the facts and circumstances of their creation. If uncertainty remains following such interrogation (or if an official denies issuing the document), a technical or handwriting expertise of the documents in question should be appointed to establish their authenticity.

4. Expert Document Examination in Economic Crime Investigations

In-depth document analysis requires specialized knowledge, skills and technical resources that investigators or prosecutors typically lack and which cannot be applied effectively in field conditions during inspections at the pre-trial investigation stage. For this purpose, an expert examination of the physical document is conducted by referring it for forensic expertise and reviewing the resulting expert findings (Kovalenko, 2024, p. 404). The procedural framework for such an examination is regulated by Articles 242–244 CPC of Ukraine.

Based on the results of the expertise, a special document is prepared – the expert's conclusion, which contains the all the relevant information obtained by the expert from the object of study. The entities authorized to appoint the expertise obtain such

information by reviewing (reading) such conclusion. Moreover, during the trial, the expert may be summoned by the court and questioned regarding the methods and results of the examination they conducted; however, such a procedure is not available at the pre-trial investigation stage.

While Article 242(2) of the CPC of Ukraine lists five categories of cases in which forensic expert examination is mandatory, for economic investigations, only one of these applies: the determination of pecuniary damage, when the victim cannot calculate the amount or provide confirming documentation (The Criminal Procedure Code of Ukraine, 2012). Nonetheless, judicial practice strongly favors ordering forensic expert examinations whenever specialized knowledge is required – even in cases where the law does not explicitly mandate it.

The key tools of expert examination of documents are *technical document expertise* and *handwriting expertise*. With their assistance, it is possible to determine a document's authenticity and in doing so expose and reveal any alterations, deletions, or additions; exclude or identify an individual as the source of a questioned handwriting; exclude or identify the source of typewriting, printings or other impressions, marks, or relative evidence (Devlin, Morelato & Baechler, 2024, p. 2). Technical expertise investigates the document's material, manufacturing methods, signs of material forgery, and specific details (e.g. security features, seal impressions, damage signs); meanwhile, handwriting analysis focuses on signatures and any other handwritten texts on the document.

Only original documents are admissible for these types of examinations. When conducting handwriting identification expertise, along with the questioned document the expert must also receive comparison specimens of known handwriting from the person who is the likely author of the text (Ellen, Day & Davies, 2018, p. 83).

Most generally, the technical expert examination of secure documents consists of two main stages: first, the forensic expert establishes the authenticity of the form on which such a document is made; then it is necessary to look for the set of signs of technical forgery, which may include traces of additions, erasure, etching, changes in the original content of the document text, etc. If the expert, upon examining the authenticity of the document, establishes at least one of the above signs, then it is possible to state the fact of forgery of the document (Pyrih, et al., 2023, p. 24). For ordinary documents, the first stage of the examination is not applicable, as they do not have pre-defined forms.

A common tactic in concealing traces of economic crimes is the destruction or damaging the documents that may be of interest to law enforcement agencies. The task of restoring such documents or extracting

specific information from them may be assigned to the technical examination of documents.

Forensic economic expertise is appointed to investigate the content of documents related to the commission of an economic crime. Therefore, both originals and properly prepared and certified copies of documents may be submitted to the expert. The objects of examination may include both primary documentary evidence and audit findings or inspection reports. In the latter case, the economic expertise serves as a means of verifying the accuracy of the results of such control activities. Among other things, this expertise can help determine the legitimacy of financial transactions and calculations, the accuracy of financial record-keeping, clarify indicators of the enterprise's financial and economic condition, calculate the extent of damages incurred, and more.

Forensic commodity expertise is the primary tool for determining the value of securities (Arkhipov & Artyukh, 2021, p. 50), and documents of historical or cultural value subject to smuggling.

Lastly, *forensic computer-technical expertise* can serve as an auxiliary method for analyzing physical documents containing electronic components. It should be emphasized that this examination should only be appointed after the technical examination of the document has been conducted, which can determine its authenticity, manufacturing method, and so forth.

5. Conclusions

Thus, physical documents (produced on a tangible medium, primarily paper or polymer) remain a vital component of document circulation in the economic sphere. Inevitably, such documents become objects or instruments of economic crimes or receive traces of their commission. In economic investigations, such objects serve as documentary and/or physical evidence that require thorough examination using specialized procedural and forensic means.

In such criminal proceedings, a wide range of primary documents may be subject to examination,

including charter and administrative documents of enterprises, accounting and tax records, banking documents, securities, property ownership documents, extracts from registries, official and unofficial correspondence, drafts, identification documents, and others – all of which, depending on the circumstances, may serve as documentary or physical evidence. Secondary (procedural) documents, as well as audit findings and inspection reports containing the results of state control measures, also hold evidentiary value.

Preliminary examination of documents is conducted during the pre-trial investigation through their visual perception (reading, observation), most often under the procedure of document inspection. Specialists in forensic science, economics, and computer technologies are typically involved in carrying out this procedural action in economic investigations. The application of a combination of forensic intelligence methods is promising, as they allow for the identification of broader trends in economic crime, document forgery, and the use of forged documents.

In-depth (expert) examination of documents is carried out by submitting them for forensic expertise. In economic investigations, technical expertise of documents and handwriting expertise help establish the authenticity and authorship of documents; forensic economic expertise assists in determining the legitimacy of financial transactions and calculations, the accuracy of financial record-keeping, clarifying indicators of the enterprise's financial and economic condition, and calculating the amount of damage caused based on the data in the documents; forensic commodity expertise serves as the primary tool for determining the value of securities; forensic computer-technical expertise can serve as an auxiliary method for analyzing physical documents containing electronic components.

In light of the above, the development of procedural and forensic recommendations for the examination of documents during trial proceedings in cases of economic crimes is promising.

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