



*The Academy of Management
and Administration in Opole*

**MODERN MANAGEMENT:
ECONOMY AND ADMINISTRATION**



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and Administration
in Opole*

**NOWOCZESNE ZARZĄDZANIE:
EKONOMIA I ADMINISTRACJA**

**MODERN MANAGEMENT:
ECONOMY AND ADMINISTRATION**

Monograph

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3. Lack of patriotism.

4. Unethical attitude towards people and their colleagues. Unfortunately, civil servants do not bear any responsibility for unethical statements in relation to their colleagues and society.

5. Curiosity of the device, bureaucratic tone in the work. The society is dissatisfied with the inattention of civil servants, bureaucracy. A large number of appeals by the public authorities to solve their problems are not considered in a timely manner, and some of them are out of sight at all. Citizens complain about the formal and soulless attitude of officials to their problems. All of these causes form a mistrust of society towards state authorities.

6. Unprofessional civil servants.

7. Public scandals and conflicts among high officials. Another factor that negatively affects the image of a civil servant is the daily conflicts between high officials, insults, critical judgments and criticisms towards their colleagues, etc. In the opinion of society, the reason for such behavior is the inability to cooperate in power.

The construction of a new form of civil servant is a complex and time-consuming process that requires clearly defined actions. An important factor in the perception of the civil servant's society and the assessment of his activities is his real affairs.

The image of a civil servant can be formed naturally and artificially. Natural image appears during the interaction of the official with representatives of the public, when communicating with colleagues on work. We can say that it is spontaneous.

The artificial image of a public servant is the result of the work of advertising and various PP-actions, resulting in the most often inappropriate reality created by an employee of the state, which does not reflect his true personal qualities and ability to perform his work qualitatively and effectively. The image of a civil servant should be in the consciousness of society with honesty, openness, conscientiousness, and call for association with an effective mechanism for the adoption and enforcement of decisions by the authorities. Since the main purpose of the public authorities is to meet the needs of citizens and effectively perform functions, the moral image of a civil servant must reflect the demands of society and include such qualities as loyalty, professionalism, and morality. For the formation of a positive image of a civil servant's personality is of great importance: professional development, professional development, and media involvement. To create a positive image of a civil servant, it is necessary to clearly identify the presence of positive and negative qualities.

The main principles of the mechanism for forming the image of a civil servant are: the development of an ideal image; the process of grinding real characteristics of the object; creation of conditions for realization, real and attributed characteristics; method of securing the necessary image of the object, which as a result will be its image by repeated repetition or duplication of information. To successfully overcome all the negative factors that hinder the construction of a positive image of a public

servant in the public consciousness, it is important to understand the current theoretical foundations of this phenomenon, as well as to have a clear idea of the civil servants existing in society. The study of foreign experience, the introduction of certain progressive elements of the civil service development in Ukraine on the basis of this experience is an important component of the formation of a professional, dedicated civil servant corps. Good human resources management, improved policy planning, coordination and development, sound administrative procedures, and improved governance of public finances, including administration and revenue collection, are fundamental to the functioning of the state and to the reforms necessary for EU integration. Ukraine should increase its efforts to improve its governmental management at all levels, based on national strategies.

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1.6. International preconditions for development the basics of a concept of forming a risk-oriented system on combating money laundering and the financing of terrorism and proliferation

Introduction. Money laundering, terrorism financing and the financing of the proliferation of weapons of mass destruction are visible threats to the global security and integrity of the financial system protected by the international standards of the FATF (FATF Recommendations [1]). The Financial Intelligence Unit of Ukraine (SCFM) is implementing measures to adapt international FATF standards to the features of the domestic financial system [2].

Purpose. This paper aims to develop the basics of the concept of forming a risk-

oriented system on combating money laundering and the financing of terrorism and proliferation (AML/TF) in accordance with the International Standards.

Background. To promote international standards in non-FATF countries, international groups have been established in this area, in particular, the Council of Europe Committee of Experts on the Evaluation of Anti-Money Laundering and Financing of Terrorism (MONEYVAL).

In the MONEYVAL report [3], published on January 30, 2018, noted that Ukraine has problems with the collection of information about financial fraud and crimes that are not used as the basis for criminal proceedings, therefore the development of the basics of the concept of forming the national risk-oriented system on combating money laundering, the financing of terrorism and proliferation is the relevant task of adapting international FATF standards. The first step was the carrying out a National Risk Assessment [4]. Despite the existence of different approaches and methods for risk assessment and risk management in the system of financial monitoring, the issue of applying a risk-oriented approach to AML/TF, as well as evaluation its effectiveness and implementing into domestic practice, remains poorly investigated.

In 2005, the Ukrainian Cabinet of Ministers adopted Resolution No. 315 «On approving the Concept on the Development of the AML/TF System for 2005-2010» [5], which supposed that the development of the AML/TF system should be carried out in several directions, but among them the risk-oriented approach was not mentioned, there for a risk-oriented approach was not presented in the legal regulation of the SCFM. In 2015, the Ukrainian Cabinet of Ministers adopted the Strategy on the Prevention and Combating Legalization (Laundering) of the Proceeds from Crime, Terrorism Financing and Financing the Proliferation of Weapons of Mass Destruction for the Period up to 2020 (hereinafter referred to as the Strategy) [5], aimed to adapting the international FATF standards. It highlights the measures aimed to preventing the occurrence of conditions for ML/TF, minimizing the risks of using the financial system for the purpose of ML/TF, increasing the effectiveness of law enforcement and other authorized government bodies and developing the international cooperation. To implement the provisions of the Strategy, it is necessary to develop a Concept of forming a national risk-oriented system (hereinafter referred to as the Concept) on providing combating ML/TF.

According to the results of the national risk assessment in the field of combating ML/TF [4] was highlighted a wide range of risks associated with the imperfection of the system of state and primary financial monitoring.

Basics of a Concept of forming a risk-oriented system on providing AML/TF. The development and implementation of the Concept would enhance the acts in the field of combating ML/TF, as well as accelerate further integration into the global security space. In such circumstances, it is extremely important to develop the basics of this Concept, which would identify the constituent concepts and problems and outline the

main directions for their solution. The risk-oriented approach is aimed to achieving a balance between increasing the requirements for high risk sources and reducing the costs of controlling low risk subjects as well as improving the practical implementation of international standards that have been expanded in response to new threats, such as financing of weapons of mass destruction, and clarified in order to the transparency and rigor of anti-corruption measures.

The strategy of a risk-oriented approach implementation in the Ukraine AML/TF system is aimed to developing theoretical, methodological and practical tools for the implementation of international FATF standards in the field of financial monitoring.

Analysis of the list of normative documents that have a strategic role on the functioning of the AML/TF system in Ukraine helps to outline three types of them: the concept, the strategy, the program. Despite the fact that strategic documents differ in the content and the purpose of creation, in Ukraine, both strategies and development programs contain elements inherent in concepts, especially the principles laid down in these documents [1]. The concept is considered as a system of views and description of a particular subject or phenomenon in relation to its construction, functioning, contributing to its assessment, interpretation, study of the main ideas [7]. Strategy (from lat. *strategia* – lead an army) is a set of consistent analytical measures, concepts, techniques, arguments and actions that are designed to find a solution to a problem that would seriously affect the situation and correct it [8].

Strategy as a program document should include the idea, indicate the ultimate goal, methods and tools of achieving it, the means and resources that can be spent on its implementation [9, c. 4]. As a concept in this study is understood the system of views on the selected problem, which consists of several interrelated hypotheses and provisions that reveal them [10]. A complex of hypotheses was defined for the development of the concept of forming the national risk-oriented system on combating money laundering and the financing of terrorism and proliferation; the principles that will become the basis of its construction were described; a number of conceptual provisions of this system development were worked out. To process the resulting material, an algorithm proposed by K. A. Strizhichenko was used [11, c. 325].

In Fig. 1 the proposed sequence of development of the Concept of forming a risk-oriented system on providing AML/TF is presented. Fig. 1 shows that the process of the Concept development is divided into four stages. For the adaptation of international FATF standards to study the implementation of state approaches to the system on providing AML/TF, existing Recommendations of international organizations on a risk-oriented AML/TF system were analyzed (Table 1) [12].

As can be seen from the Table 1, international organizations, in particular FATF, have summarized and developed recommendations on the implementation a risk-based approach for the use of payment cards, mobile payments and online payment services, in particular through commercial websites and Internet payment systems, the use of

virtual currencies, in the work of banks, countering the financing of terrorism, providing financial services, real estate transactions. When introducing mechanisms of implementation, it is proposed to create a conceptual framework for combating ML/FT with the coordination of the national strategy.

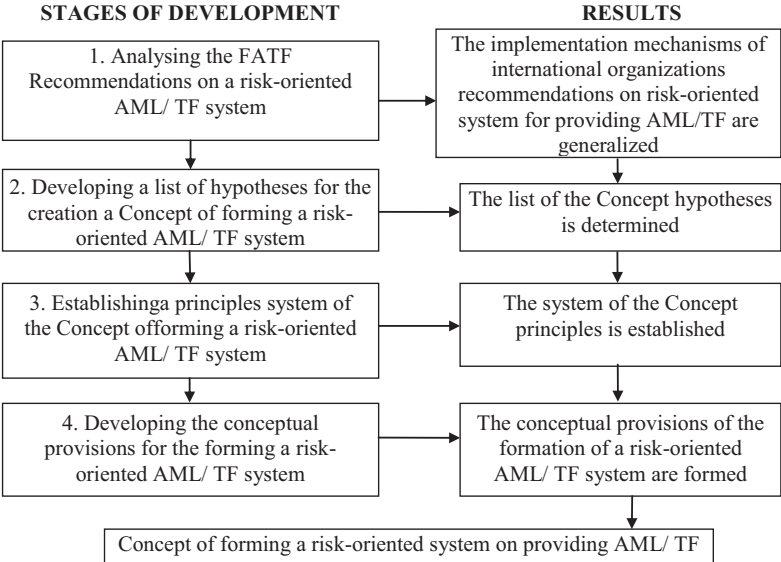


Fig. 1. The sequence of development of the Concept of forming a risk-oriented system on providing AML/TF

Table 1: Generalisation of the international organizations recommendations on a risk-oriented AML/TF system

Source (document)	Goal	Key principles	Mechanisms of implementation
1	2	3	4
Guidance for a Risk-Based Approach to Prepaid Cards, Mobile Payments and Internet-based Payment Services	Stimulating the discussion of the risk-oriented approach implementation to prepaid cards, mobile payments and online payment services	Output beyond the reach of law enforcement and other competent bodies virtual operations, which are becoming a powerful tool for transfer and storage of funds and used to finance terrorism	Conceptual basis for understanding and reducing the risks in the field of AML/TF on the some types of online payment systems is proposed.
Guidance for a Risk-Based Approach to Virtual Currencies	Explaining the application of the risk-based approach to AML/CFT measures in the VC context	The main focus is on centres that cross the different activities and provide access to a state-regulated financial system, in particular, virtual exchange services providers	The use of a risk-oriented approach to ML/TF risks on virtual currency payment products and services, rather than other types of financial services based on virtual currency, such as virtual currency securities and futures.

1	2	3	4
Risk-Based Approach for the Banking Sector	Encourage countries, competent authorities and banks to develop and implement a risk-oriented approach in the field of AML/TF through providing general guidance and examples of current practice	In the situation of an increased risks of ML/TF banks should in any case take enhanced measures of due diligence, although national legislation may not always indicate how to reduce such increased risks (for example, by increasing the level of constant enhanced monitoring)	The risk assessment should provide the bank with an understanding of how and to what extent it is vulnerable in terms of VC / FT. Development of risk classification to determine the amount of resources in the field of PVK / FT necessary to reduce risks.
FATF Report on «Emerging Terrorist Financing Risks»	Assist jurisdictions and representatives the private sector in creating reliable counter-FT systems, taking into account the changing risks, trends and techniques of FT	Some new risks which were identified by members of the FATF global network have been considered and analyzed	Determining the mechanism of action of various types of terrorist organizations that receive, use and manage funds for the detection, cessation and punishment of terrorist activities and FT
Risk-based approach Guidance for the money services business sector		Implementation of a risk-based approach involves adopting a risk management process for combating ML/TF that involves risk recognition, risk assessment, and development of strategies to manage and mitigate identified risks	The analysis of risks and their updating to identify the places where the risk of ML/ TF is greatest, identify the main weaknesses. Money providers need to identify customers, products and services at the highest risk, including delivery channels and geographic location.
FATF Guidance on the Risk-Based Approach for Real Estate Agents	Support the creation of a unified concept of a risk-based approach. Developing effective principles that are used in applying a risk-based approach. Identification of best practices for the development and implementation of a risk-based approach.	Understanding and responding to threats and disadvantages: national risk assessment; a legislative / regulatory framework that supports the application of a risk-based approach; the development of a monitoring system to support the implementation of a risk-based approach;	Clear understanding of risk by brokers and their ability to conduct an objective assessment. Constant enrichment of experience, for example, through training, invitation of experts for providing professional advice and teaching in practice. It is useful to exchange information between the relevant authorities and self-regulatory organizations.
FATF Guidance on the Risk-Based Approach to Combating Money Laundering and Terrorist Financing		identification of key players and ensuring compliance with international standards; information exchange between the public and private sectors	Identification and verification of clients before establishing business relationships, for example, before accepting contractual obligations. Identification of beneficiaries and taking the necessary steps to verify their identity in order to identify the trader with the true beneficiary's identity.

1	2	3	4
			Obtaining information on the scope of the client, including the expected type of proposed transactions.
FATF Guidance «Money Laundering and Terrorist Financing Risk Assessment Strategies»	Providing information on the development of a national risk assessment system for ML / TF.	The usefulness of introducing risk assessment for policy makers in defining the priorities of the VC / FT counteraction. The assessment should be related to strategic planning and special actions	Identification of high-risk clients and high-risk operations. Coordination of the National Counter-Terrorism / FT Strategy.
FATF Guidance «Money Laundering and Terrorist Financing Vulnerabilities of Commercial Websites and Internet Payment Systems»	Increasing the awareness of private and public sector participants about ML/TF risks associated with commercial websites and Internet payment systems, and the world community's know-ledge of ML/TF methods on using these channels.	The various disadvantages of commercial websites and payment systems are highlighted: indirect registration, which may lead to identification problems; speed of operation; limited person interference and a large number of operations, which may cause problems with auditing, monitoring and detecting suspicious transactions, etc.	Creating special security commands that will scan to detect fraud and abuse. The use of due diligence measures (simplified or reinforced). Determine the risk that a client makes when opening an account. Checking information provided by customers. Automatic calls, sample inspections to verify individuals.

The methodological basis of the concept of forming a risk-oriented system on providing AML/TF is systemic, institutional and functional approach. An element of the development methodological basis of the concept are hypotheses that take into account the features of the risk-oriented AML/TF system and provide the establishment of links and assessment of the interaction between the institutional participants of this system according to their placement level in the state financial monitoring system. As a potential hypothesis that can be considered for constructing a risk-oriented system on providing AML/TF could be taken an arguementing that state regulation has an impact on its development through the development of criteria for identifying high-risk clients. The risk assessment process for ML/TF should provide an idea of whether the current legislation meets new threats and whether the current methods of control and enforcement are accurate.

On the way of realization of the concept the leading place is occupied with the principles that will be laid at the basis of the implementation of each element of the developed concept: functional purpose, transparency – maximum openness of the system on providing AML/TF to external users through access of consumers to the basic information-analytical and statistical information about its functioning; unity – the existence of a single legislative and regulatory framework, a unified methodology for the formation of accounting and statistical reporting of all professional participants in the system; sustainability – a risk-oriented system is able to counteract external shocks and internal threats and eliminate them with the active involvement of

regulatory and supervisory authorities; efficiency of the system participants – providing maximum profit and minimizing risks; trust – system participants are able to predict the behaviour of others, forming stable scenarios regarding possible situations; social responsibility of all the system participants. The institutional capacity and effectiveness of AML/FT system objectively requires improvement of methodological support. It must meet the requirements of IFRS, Basel III and Solvency II, etc. Among the priority areas is implementation of International Recommendations, reduction of asymmetry of information for the system participants, establishment of interagency coordination of state bodies in the field of AML/TF; increasing the clients financial education level, etc.

Conclusion. The concept of a risk-oriented AML/TF system development is based on a new scientific approach to finding ways to improve its functioning and development. The implementation of the proposed conceptual framework will strengthen this system, make it more stable to systemic crises, and will create a stable basis for its long-term development.

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Annotation

Part 1. Urgent Problems of Management and Administrating

- 1.1. ***Svitlana Horbatiuk. Social policy as the basis for the development of a social state: challenges of the present and perspectives of modernization in Ukraine.*** In today's realities, public administration in Ukraine has faced the need to modernize public social policy. The new model of social policy, harmoniously combining protective, reproductive, stabilizing and other functions was proposed. Such model should unite the four blocks designed to harmonize the tasks of its subjects at all levels of the administrative vertical.
- 1.2. ***Tsvetan Iliiev. Principles and methods of team building and management in a knowledge-based economy.*** The study aims at presenting some of the more important aspects of teamwork in modern business organizations as a form of practical manifestation of the role and importance of human capital. The subject of study is the team as an organizational structure demonstrating the availability of human capital and its effective use at a micro level. The study focuses on the characteristics of the team and team activities as factors for improving the efficiency of business organizations.
- 1.3. ***Raisa Kvasnitska, Kateryna Larionova. Theoretical and methodological principles of the managerial decision-making process at enterprises.*** The article, basing on the generalization and systematization of the existing interpretations of the "managerial decision-making process" concept introduces the author's understanding of this process's essence. The main approaches to the phasing of the managerial decision-making process on the enterprise are considered, and the eight main stages are defined. The article gives evidence that the models' development is an integral part of the modern enterprise activities, which contributes to the efficiency increase and managerial decision-making acceleration.
- 1.4. ***Volodymyr Panteleiev. Accounting and control are at administration of taxes and fees of enterprises.*** It is considered substantive provisions administration of taxes and collections on the enterprises of Ukraine after the different categories of enterprises. The exposed maintenance of account and taxation, internal accounting and internal control is in the field of administration. Experience of administration of taxes of countries of EU is used, in particular to Poland.
- 1.5. ***Tetiana Tomalia. The main aspects of reforming state management as a component of public administration on the way of Ukraine's integration into the EU.*** The article considers essence of public administration and public service in the context of public administration. The key directions of the reform of the civil service, methods of ensuring its organization and functioning in the EU countries are analyzed. There are given the examples of changes in the system of public administration of countries that have already gone through an effective way of reform in the article. The emphasis is on the importance of forming a positive image of the civil servant. There were proposed the ways of improvement public administration of professional development for civil servants in Ukraine on the principles of implementation European standards.
- 1.6. ***Nataliya Vnukova, Daria Hontar, Zhanna Andriichenko. International preconditions for development the basics of a concept of forming a national risk-oriented system on combating money laundering and the financing of terrorism and proliferation.*** The article dedicated to developing the basics of the concept of forming the national risk-

oriented system on combating money laundering and the financing of terrorism and proliferation (AML/TF) in accordance with the International Standards. The potential hypothesis that can be considered for constructing a risk-oriented system on providing AML/TF was suggested. The main principles of a Concept of forming a national risk-oriented system on AML/TF were described and the priority areas of improvement AML/TF system were highlighted.

- 1.7. **Aneta Wszelaki. The importance of the code of professional ethics in accounting accountants association in Poland for the accounting profession.** The profession of an accountant is among the professions of public trust, and professional accountants are expected to exercise diligence, integrity and ethical behavior. This aspect of the accounting profession is connected with the application of all rules resulting from legal regulations and ethical conduct within the framework of basic professional duties. The issued Code of professional ethics in accounting by the Association of Accountants in Poland introduces the principles of ethical accounting procedures, and thus improves the quality of their work. The aim of the article is to present the essence and significance of the Code of Ethics in Accounting for the ethical pursuit of the accounting profession. The article uses the method of analysis, synthesis and critical evaluation of the literature and applicable legal acts.
- 1.8. **Nataliia Zachosova. The need for optimization of state regulation of Ukraine financial security in the context of its economic rapprochement with the states of the European space.** The necessity of development of the state mechanism for level of financial security of Ukraine regulation with the purpose of stabilization the state of its economy and acceleration of economic convergence with EU countries is emphasized. The definition of state regulation of financial security is proposed. The tasks of state authorities in support and regulation of financial security at the macro level are determined. The methods of state financial security regulation are specified. The necessity of finding innovative approaches to Ukraine financial security state regulation is grounded. The directions of state bodies activity in the field of financial security regulation are outlined.
- 1.9. **Valerii Bosniuk, Yana Ragoza. Personal properties of emergency rescuers as factors of professional deformation.** The article analyzes the problem of changes in the psychological structure, personal qualities (behavior, modes of communication, emotional component, perception stereotypes, etc.) of the Emergency Service of Ukraine's Emergency Service under the influence of the professional activities performed. The approaches to the study of the problems of professional deformation are analyzed, the results of empirical studies of the psychological determinants of the professional deformation of rescuers are presented.
- 1.10. **Liudmyla Ivashyna, Svitlana Lutsenko, Svitlana Nikolaienko. Implementation of information communications in the process of public management and administration.** The authors substantiated the necessity of using information communications as an element of public management and administration, determined the information sphere of management and its structure, analyzed the interaction of the object and the subject of management as an information communication process. The authors researched the peculiarities of information interaction and its classification by degree of intelligence and complexity. The place of information communications in the system of providing of the information needs of public administration bodies is determined and the factors, content, and structure of these needs are analyzed through information communications as elements of public management and administration.
- 1.11. **Marta Kopytko, Nazar Galushka. Characteristics of the Ukrainian industry as a dominant component of the realization of national interests and ensuring economic security.** The research is based on the study of the dynamics of the results of the industry in Ukraine. The fact of unsatisfactory development of industry, which is

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Part 1. Urgent Problems of Management and Administrating

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