



REVISTA INCLUSIONES

INVESTIGACIÓN Y CIENCIA DESDE EURASIA

Revista de Humanidades y Ciencias Sociales

Volumen 7 . Número Especial

Julio / Septiembre

2020

ISSN 0719-4706

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SHADOW ECONOMY AS A WAY OF BUSINESS SURVIVAL

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Fecha de Recepción: 05 de abril de 2020 – **Fecha Revisión:** 13 de mayo de 2020

Fecha de Aceptación: 19 de junio de 2020 – **Fecha de Publicación:** 01 de julio de 2020

Abstract

The article deals with the functioning peculiarities of the shadow economy. It is established that economic reforms have required strengthening the role of the state in the economy and the dominance of the role of state entrepreneurship. In this case, the lack of protection of private property, the manifestation of imperfect competition, the decrease in the effectiveness of traditional mechanisms for providing the population with essential commodities, and the aggravation of contradictions between free private businesses and the state have led to systematic growth of shadow economic relations. It is proved that the shadow economic relations in business result from the discrepancy between the legal and regulatory framework of business and operations and the economic interests of entrepreneurs and the aspirations of the common population, which activates the shadow sector of the economy. It is revealed that shadow economic relations have played a progressive role to a certain extent, since they contributed to the formation of market economy institutions, the emergence and development of contemporary Russian business, while for the most vulnerable social strata of the population, this was a way of actual survival.

Keywords

Shadow economy – Business – Entrepreneurship – Market economy – Competition – State

Para Citar este Artículo:

Dyuzhilova, Olga Mikhailovna; Samylina, Yulia Nikolaevna; Tolstova, Irina Aleksandrovna; Kishko, Vladimir Arkadievich y Smirnova, Anastasiya Alexandrovna. Shadow economy as a way of business survival. Revista Inclusiones Vol: 7 num Especial (2020): 164-173.

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Introduction

The shadow economy in Russia has deep historical roots dating back to the pre-revolutionary period, when it had clear legislative frameworks that included, as a rule, phenomena of a purely criminal nature, namely, crimes of the poor, such as thefts, frauds, tax evasions, smuggling, i.e. initially, the shadow economy was referred to crime in the economic realm. At the same time, this concerned also a state intervention in the formation and development of entrepreneurship as a factor that has led to the emergence of shadow economic relations in the business sector.

In this case, one of the most important aspects that can be seen throughout the formation history of entrepreneurship in Russia is its relationship with the state. In Russia, the entrepreneur has always been dependent on the state and their relationships have often been contradictory. At the same time, the system of centralized state power was enshrined in law with the creation of special institutions to guide these areas, as well as the principles of economic policy in the field of land ownership, finance, and trade.

Such relations between the state and entrepreneurs inevitably led to a conflict of interests between the parties, which forced entrepreneurs to seek opportunities to establish closer relations with state officials, from whom they could find political support, obtain the necessary material and financial resources, legal guarantees, orders, quotas, licenses, etc. This inevitably has transformed into informal, and then corrupt relations and, accordingly, gave rise to the shadow economy.

The study of issues related to the shadow economy development is reflected in the works of N.Yu. Grinchenko¹, P.A. Matveev², E.M. Masagutova³, R.P. Pargevyan⁴, M.A. Rakhmatullin⁵, D.Yu. Fedotov⁶, et al. At that, currently there are no clear determinants in understanding the shadow economy, whose definition would allow determining their impact on the development of entrepreneurship in the current context.

Methods

The theoretical and methodological basis of the research is an abstract-logical method, methods of induction, deduction, analysis, synthesis, and systematization which were used to justify approaches to understand the shadow economy; as well as statistical-economic and graphic methods used to study the level and trends in the shadow economy parameters at the present stage.

¹ N. Yu. Grinchenko, "Pravovye aspekty protivodejstviya tenevoj ekonomicheskoy deyatel'nosti v kontekste prinyatiya 5 direktivy ES po bor'be s otmывaniem deneg", Znanstvena Misel Vol: 39-2 num 39 (2020): 39-42.

² V. A. Kishko; I. A. Tolstova y P. A. Matveev, "Trudovye obyazannosti kak element pravovogo statusa rabotnika", Modern Science Vol: 10 num 1 (2019): 128-132.

³ E. M. Masagutova, "Perspektivy perekhoda rossijskogo molodezhnogo predprinimatel'stva v tenevoj sektor zanyatosti", Bulletin of Modern Research Vol: 1 num 10(28) (2019): 214-216.

⁴ R. P. Pargevyan, "Optimizaciya nalogovoj nagruzki kak sposob bor'by s tenevoj ekonomikoj", Enigma Vol: 17 num 1 (2020): 58-65.

⁵ M. A. Rakhmatullin y A. M. Rakhmatullin, "Ekonomicheskaya bezopasnost' i tenevaya ekonomika", Fundamental Research num 1 (2020): 24-28.

⁶ D. Yu. Fedotov; E. N. Nevzorova y E. N. Orlov, "Nalogovyy metod rascheta velichiny tenevoj ekonomiki Rossijskih regionov", International Accounting Vol: 23 num 2 (2020): 224-240.

The information base of the article includes statistical data of state bodies, legislative and regulatory framework governing economic and legal aspects of business regulation, assessment of the functioning effectiveness of the business structures in the shadow economy, as well as the results of the conducted research⁷.

In the course of the research, it was planned to systematize the economic aspects of entrepreneurial activity in the shadow economy, develop measures for coordinating activities between the main participants of the shadow economy, improve the Russian model of entrepreneurship, and determine its features within the framework of imperfections in the field of legislative activities.

Results

The practice has shown that the main contradiction between the establishment and development of the contemporary Russian business institution is manifested in the fact that, on the one hand, the state recognizes the significant role of business in the development and establishment of the market economy, while on the other hand, the state support for business processes is ineffective and declarative. At the same time, business development is a real way to develop territories. Owners and employees of business structures are closely involved with cities and towns where they not only earn money but also live together with their families, so they are interested in the development of their territories. However, the territories are not interested yet in business development.

Inadequate economic, legal, and institutional operational environment of business entities forces business representatives to reorient their activities to the shadow sector of the economy, which leads to an increase in the scale of shadow economic relations. All this is caused by insufficient effectiveness of state policy with regard to business structures, weak interest of regional government bodies in business development, and the inability to manage business activities at the municipal level.

Besides, the shadow income of Russian business entities is necessary to cover several expenses (operating costs) that cannot be made officially. These payments smooth out the shortcomings of the economic and legal requirements which are necessary to form and develop business structures. Therefore, in harsh legal and economic conditions, financial and economic activity is carried out in the shadow economy sector.

Depending on the set goal, shadow operations can be aimed at achieving various tasks, among which the most important are the following: reducing tax burden; restricting competition; obtaining benefits, privileges, and exclusive rights from the state, including those obtained through corruption and lobbying for draft laws; limiting risk; legalizing illegally obtained income; misappropriating rights to economic benefits; and creating a shadow reserve of funds to pay for shadow expenditures.

⁷ N. I. Demkina; P. A. Kostikov y K. A. Lebedev, "Formation of professional competence of future specialists in the field of information environment", *Espacios* Vol: 40 num 23 (2019); M. M. Mukhlynina; E. I. Shishanova; A. I. Nikiforov; N. E. Ryazanova y K. A. Lebedev, "Economic and legal aspects of environmental protection when using artificial water bodies", *Journal of Environmental Management and Tourism* Vol: 9 num 3 (2018): 633-638 y Yu. N. Samylina, P. A. Matveev, E. N. Malysheva, T. N. Fedorova, V. M. Repnikova, "Formation of integrated system development models in the information and telecommunications cluster", *International Journal of Innovative Technology and Exploring Engineering* Vol: 8 num 12 (2019): 4057-4061.

A significant part of the shadow money is not actually withdrawn from the official turnover of enterprises, and is accounted for later by attracting them back into official circulation. Removing these operations from legal circulation in order to conduct other unrecorded economic transactions or for their capitalization as the property of the businessman, can be considered as features that allow categorizing financial and economic operations as the shadow economy, aimed at hiding part of turnover.

The shadow practice of avoiding taxes and other payments has become widespread in business. When hiding part of the revenue, the following methods and techniques can be used: carrying out double accounting, namely, official and non-official; and the use in schemes of firms created for a short period to hide part of the turnover from tax accounting through the use of fictitious documents.

At that, the businessman achieves several goals: the first one is the reduction of the tax base that leads to a decrease in tax payments; and the second one is the formation of an unofficial cash flow necessary for shadow operations.

The study has revealed a variety of tax evasion schemes based on three main strategies: illegal economic activities strategy; the strategy for the release of tax payments (incentives, political collusion, nonpayment or delayed payments); and the strategy of hiding the results of legal activities (corruption agreements, fictitious transactions, etc.). It is necessary to take into account the fact that there is no single statistical reporting of the enterprises and non-incorporated entrepreneurs.

In this case, it is possible to divide the flows of resources, goods, and services, on the one hand, and the stream of cash and noncash money passing through bank accounts, on the other hand.

In a standard situation, stream of money corresponds to each flow of resources, or goods and services produced using these resources. At the same time, it is believed that the structure of shadow costs has a clearer typology. According to the authors' research, the shadow income received in business is directed to the following shadow expenditure items that are part of the costs of functioning in the shadow sector of the economy: the shadow cost of consumption, and the shadow cost of access (Fig. 1).

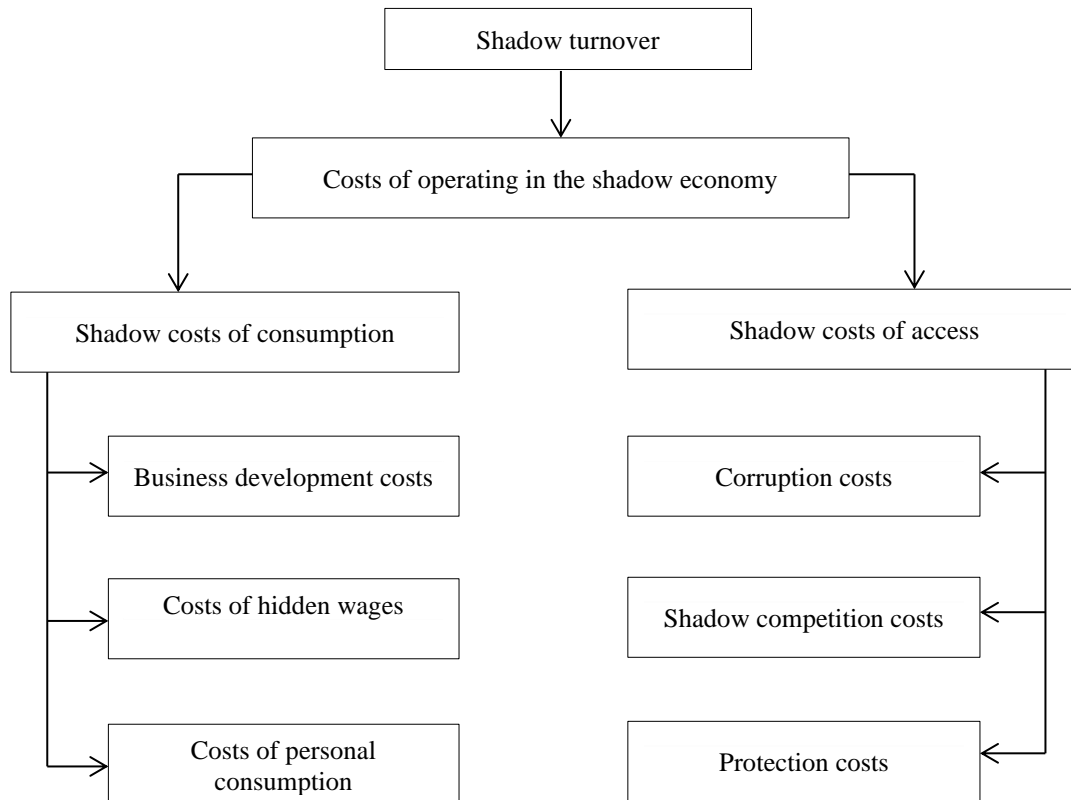


Figure 1

The cost structure of the shadow turnover in business

At that, the shadow costs of access are those related to the implementation of activities in the shadow economy, i.e. access to resources, protection of property rights, as well as the negotiation and maintenance of business relationships. Furthermore, they are associated with the fee for obtaining rights to use resources rather than for the very resources.

The following is referred by the authors to shadow costs of consumption:

- expenses for business development, i.e. non-official purchase of equipment, creation of unofficial stock of current assets, unofficial repair and construction works, payment of interest on attracted unofficial loans, expenses for the current activity of the enterprise, namely, hidden rent, current repairs, and operation of vehicles;

- expenses for hidden wages, i.e. employee's monetary income, issued in cash or tangible assets, services, which is not included in the official income of the employee, from which the businessman does not pay taxes and mandatory social payments;

- personal consumption expenditures, i.e. shadow income of entrepreneurs, managers and business owners;

- capital transfer to the legal sector.

The shadow costs of access include the following:

- corruption costs (expenses for overcoming administrative barriers), i.e. unofficial payment for unlawful services of an employee of a nonstate enterprise, an official of a state enterprise, made by a concerned person in case of a positive solution to the issues that directly affect the efficiency of the concerned person's business activity or conceal legal violations;

- costs of shadow competition (expenses for overcoming unfair competition), i.e. the portion of monetary income of organizations' executives and employees, non-state ownership, enterprises, executives and officials of state organizations, institutions and enterprises, received by them from a concerned person when making commercial transactions to the detriment of the enterprise, organization, or institution;

- protection costs (expenses for the protection of one's business or property), i.e. payment to a person or group of persons performing the functions of protection against unlawful encroachments on the property or a part of the monetary income of another person, group of persons, or enterprise. These may be representatives of criminal groups, employees of law enforcement agencies, security services, and government officials.

At the same time, it is very difficult to establish a clear gradation and level of such payments. This depends not only on the type of activity but also on the region where the businessman carries out his business activities. For example, the shadow costs of access increase sharply when shadow activities converge with the criminal economy sector. Therefore, when conducting any business activity, it is necessary to study the requirements that a business entity must meet to obtain the right to legally engage in certain economic activities, and the requirements to remain within the limits of the law.

In this case, the access price includes costs generated by the very law, i.e. taxes, subordination to bureaucratic procedures, compliance with certain mandatory rules in the management of personnel, higher rates of payments for public services, as well as costs indirectly created by legal institutions, instability of the legal system in general, lack of security of property rights, inefficiency of legal proceedings when resolving conflicts or collecting debts in the scope of activities. At that, the price of obeying the law can include making decisions on the beginning, continuation, or termination of activities under the law.

Besides, an important component in the costs of operating in the shadow economy sector is the shadow costs of access, and among them – the costs of shadow competition, which strongly depend on the development level of the region's economy and activity type.

Research confirms the existence of a high level of business operating costs, which can be divided into two components:

- legal costs of access, i.e. the price that entrepreneurs must pay for their legal activities (related to entering the market, exiting it, and the tax burden);

- illegal costs (shadow costs of access), i.e. payment for informal (informal and illegal relationships) with state officials, control and supervision bodies, financial structures, partners, employees, and the criminal community.

The authors have established the fact that the shadow component in the business turnovers of enterprises and the level of operating costs in the shadow economy sector not

only remain at the same level but also tend to increase. At that, the inefficient tax policy with regard to business entities, which is manifested in tax regimes and the amount of tax rates (mandatory insurance premiums of employers, the taxable income of individuals, and the value-added tax) should be noted particularly (Fig. 2).

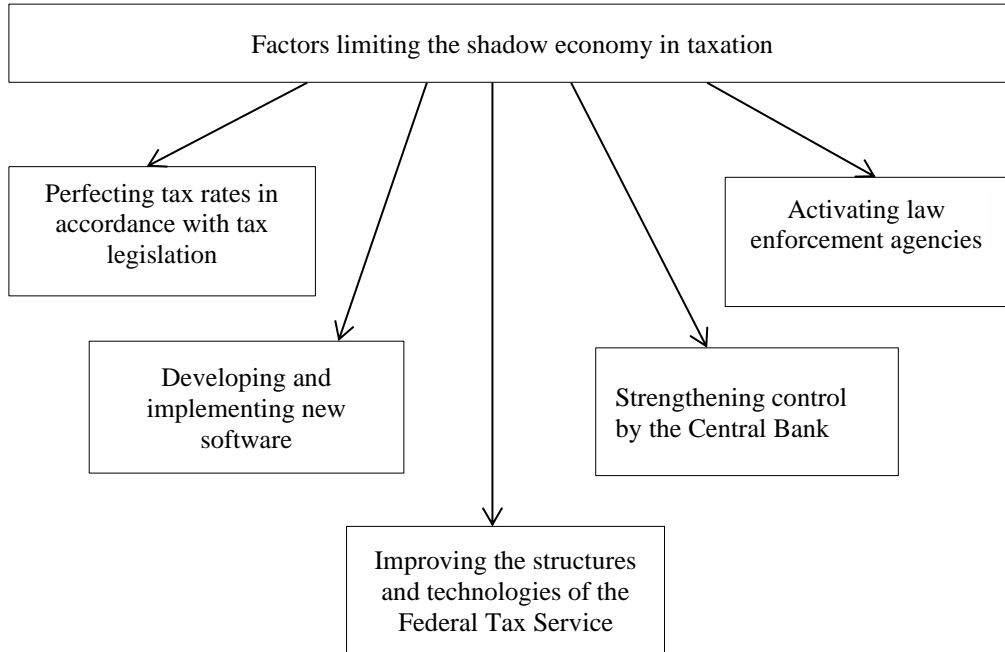


Figure 2

Factors limiting the shadow economy in taxation

One of the problems in this aspect is the choice of solutions by the entrepreneur when applying special tax regimes in case of transition from one tax regime to another. Therefore, today the main task facing the tax system includes two, at first glance, contradictory aspects: increasing tax collection, on the one hand, and easing the tax burden, on the other hand. It should be noted that while at present the tax systems for small business entities are fully consistent with business development when applying the simplified tax system and the unified tax on imputed income for certain types of activities, the burden on the businessman increases significantly when applying the generally accepted tax system.

Discussion

The reliability of the presented approaches is confirmed by the fact that one of the main economic functions inherent in business structures in their entrepreneurial activities is serving large enterprises. The contradiction of the tax system, in this case, manifests itself in the discrepancy in most cases of tax regimes applied to large and small enterprises: under the general taxation system, there are obligations to pay value-added tax, which is not the case when applying special tax regimes⁸.

⁸ Ek. V. Agamirova; El. V. Agamirova; O. Ye. Lebedeva; K. A. Lebedev y S. V. Ilkevich, "Methodology of estimation of quality of tourist product", *Quality - Access to Success* Vol: 18 num 157 (2017): 82-84; A. N. Levushkin; P. A. Matveev; I. A. Tolstova; G. Yu. Mitsyk y N. L. Avilova, "Aprospects for the development of family entrepreneurship in the digital transformation of the economy", *International Journal of Recent Technology and Engineering* Vol: 8 num 4 (2019): 6085-6088 y E. Yu. Nikolskaya;

At the same time, the problem of tax evasion is directly related to shadow economic relations. Taxes are a peculiar form of income redistribution between business and the state. The issue of who will redistribute these funds is a crucial one. If these amounts are remaining with the entrepreneur, it is him, who will decide where to transfer them, namely, in capital investments, innovations, turnover capital, creating new jobs, increasing employee benefits, private consumption, charity, social programs, patronage, or scientific research. But in inadequate legal and economic conditions, this distribution is neither legal nor effective. Tax evasion in Russia in the business sector is very widespread, and, objectively creates a threat to the economic security of the state. That is why, in the current context, the most urgent task is to improve the taxation system, identify the causes and solve the problems of nonpayment of taxes, as well as to develop approaches to state regulation of shadow activities of business entities. Tax evasion is based on economic, political, moral and psychological, legal and organizational reasons. Economic reasons include the deterioration of the financial situation of the business and the population due to the economic crisis peculiar to the today's Russian economy (decline in production, compression of revenue potential, the spillover of the ruble money supply into the accumulation of foreign currency, and the export of capital abroad); as well as features of tax policy and tax system, manifested in their imperfection, including excessive tax burden; and the lack of conditions for ensuring competitiveness, which is why tax evasion has become the most important factor of competitiveness.

Conclusion

Summing up, it can be noted that the economic reforms carried out in Russia have required the strengthening of the role of the state in the economy and the dominance of the role of state entrepreneurship. In this case, the lack of protection of private property, the manifestation of imperfect competition, the decrease in the effectiveness of traditional mechanisms for providing the population with essential commodities, the aggravation of contradictions between free private business and the state, have led to systematic growth of shadow economic relations. Besides, the basis of shadow economic relations in business is the discrepancy between the legal regulation of production and economic activities and the economic interests of entrepreneurs and the aspirations of the ordinary population that activates the shadow sector of the economy. At the same time, shadow economic relations have played a progressive role to a certain extent, since they contributed to the formation of market economy institutions, the emergence and development of contemporary Russian business, while for the most vulnerable social strata of the population, this was a way of actual survival.

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