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METHODOLOGY FOR EVALUATING THE EFFECTIVENESS OF ANTI-CORRUPTION ACTIVITIES IN THE MILITARY SECTOR UNDER CONDITIONS OF ENSURING FINANCIAL SECURITY

ABSTRACT

The military sector has undergone radical changes since the full-scale invasion in February 2022. Along with physical transformations, there have been financial ones as well. The volumes of financial provision for military affairs have increased dramatically, and thus, the temptation for corrupt actions has risen. Cases of corruption in the military sector are constantly being traced in information sources. In such circumstances, it is crucial to evaluate current anti-corruption measures to ensure financial security. The purpose of this article is to evaluate the effectiveness of anti-corruption activities in the military sector. The object of the article is an anti-corruption activity in the military sphere. In this context, the scientific task is to improve the methodology for evaluating the effectiveness of anti-corruption activities in the military sector. The task of the article is to promote anti-corruption activity in the military sector through the proposal of a new method, which will facilitate the formation of an informational basis for ensuring financial security. A methodology for evaluating the effectiveness of anti-corruption activities in the military sphere has been proposed. The basis is the coefficient evaluation method, which is used to describe methods that are based on the application of certain coefficients for determining assessments or ranking objects, alternatives, or parameters. The proposed methodology lays the foundation for forming an informational basis regarding ensuring financial security. Its practical application was carried out based on three military units, but a comprehensive evaluation remains a matter of further research. Limitations related to the fact that not all possible indicators and coefficients were properly involved. In the future, attention should also be paid to researching how new digital technologies affect the strengthening of corruption and its development. Cryptocurrency and artificial intelligence deserve special attention.

Keywords: evaluation methodology, military sector, anti-corruption management, financial security, state, combating corruption

JEL Classification: D73, C02, H56

INTRODUCTION

Essence and meaning of concepts and terms used throughout the study

As of today, despite the full-scale military invasion of Ukraine by the russian federation, our state continues the processes of reforming various areas of state policy, as well as democratization, liberalization, and European integration. These processes were intensified following the Revolution of Dignity and have gained even greater momentum in the context of the war. Achieving the status of developed democracy, ensuring mutual trust between the government and society, developing social relations and free competition, creating equal opportunities for the development of all citizens, economic entities, state authorities, and local self-governments, and ultimately, Ukraine's full integration into the global civilizational space depend on the presence and implementation of effective and balanced state anti-corruption activities (ACA). However, any anti-corruption activity begins with defining the essence of corruption. Corruption, as a system of negative relations, has become one of the most pressing problems in modern society not



only because it is a sign of the degradation of the moral foundations of society but also because it causes negative consequences for most areas of economic activity, the economy, and industry. The effectiveness of the fight against any antisocial manifestations depends on the correct understanding of their essence and historical roots. This also applies to corruption, the manifestations of which have always negatively impacted the well-being of the state and society.

Corruption is a complex and multifaceted phenomenon that affects most of the population worldwide. It exists at the intersection of law and economics, touching upon politics, sociology, morality, and ethics. Corruption involves the violation of laws; it also entails gaining a sense of power advantage over other people; it is a crime, an illegal action; it is the enrichment of certain individuals; it is the use of an official position for personal enrichment at the expense of others; it is a form of humiliation, exploiting the "pain points" of individuals who are demanded to provide certain benefits (moral-ethical aspect).

ACA represent a set of measures and strategies aimed at preventing, detecting, investigating, and punishing corrupt actions in public, private, or international institutions. This process includes both legal and organizational mechanisms. It should be noted that anti-corruption activity significantly influences the financial security of the state, as corruption affects economic stability and the efficiency of managing state resources.

We consider that ACA should be understood as a collection of measures, methods, and tools aimed at preventing, detecting, countering, and eliminating corrupt practices, signs, or actions within society, government institutions, and the private sector. Additionally, we believe that ACA should include appropriate and diverse legislative initiatives, the creation and enhancement of control mechanisms, the implementation of educational and awareness-raising programs, the development of systems of transparency and accountability, and cooperation with international organizations. It is also important that ACA ensure and provide a uniform understanding and perception among as many Ukrainian citizens as possible of various concepts and terms that denote phenomena and objects related to corruption. Such an approach will guarantee the necessary level of legal certainty and contribute to a more effective anti-corruption process in Ukraine.

The effectiveness of ACA should be understood as the level of achievement of the set goals and results in the fight against corruption. It is determined by the reduction in the level of corrupt practices, the increase in transparency and accountability in the activities of government bodies and private enterprises, and the strengthening of citizens' trust in institutions of power. It is important to note that the specifics and complexity of effective ACA dictate an appropriate anti-corruption strategy. The key is that the implemented measures form a single comprehensive set of actions. The focus should be on a model of comprehensive action, implementing measures in parallel, encompassing both preventive and educational measures as well as punitive and coercive actions, based on the principles of legality, transparency, and civil control.

Relevance of evaluating ACA in the system of financial security

We believe that state financial security is a specific type of socioeconomic relationship that arises between the state and the subjects of socioeconomic relations concerning the maintenance of an optimal state of the nation's financial system and the protection of its national interests. However, corruption makes it impossible to achieve this optimal state. It should be understood that the negative impact of corruption additionally manifests in the decline of the country's authority, the credibility of state authorities, and the erosion of moral values in society. Corruption leads to the infiltration of criminal elements into governmental and social relations, undermines the economic and political foundations of the state, blocks the influx of foreign investments, and results in the shadow economy, among other issues. Undoubtedly, after achieving victory over the aggressor state, Ukraine will face a series of economic, political, and social problems caused by the war and exacerbated by corruption. In this regard, our state must already be forming and implementing an effective, coordinated anti-corruption policy, establishing and encouraging effective practices aimed at preventing corruption. This requires harmonious work from all state bodies and society, whose activities should be directed not only at eradicating corruption as a phenomenon but also at preventing the conditions that lead to its emergence. Thus, alongside repelling military aggression, combating corruption must become an equally urgent priority for all state authorities today. If corruption is not eradicated, achieving comprehensive financial security at the state level will be impossible.

It should be noted that today, the Ukrainian economy is going through difficult times and requires significant changes that would improve the conditions under which all open socioeconomic systems can function effectively. However, this is not possible due to corruption. Overall, the issue of corruption directly affects financial security and hinders the achievement of economic interests. Combating corruption is a real challenge for Ukraine today, requiring appropriate efforts and actions. It should be noted that the success of anti-corruption measures in any field significantly depends not only on the ability to respond to current manifestations of corruption and develop effective countermeasures but also on the ability to anticipate prospective changes and transformational processes in corruption and to develop countermeasures. In our opinion, corruption, in the context of problems ensuring financial security, represents a widespread phenomenon that negatively



affects the achievement of financial interests. Therefore, the onset of a full-scale invasion led to an increase in the level of corruption in Ukraine and thus spawned a significant number of new threats to financial security: substantial flows of financial and material resources from various countries, insufficient control over the volumes of funds received by individuals and legal entities, a limited amount of aid for those affected by Russian aggression, decreasing incomes of the population, and rising inflation levels, which affect purchasing power and the subsistence minimum.

LITERATURE REVIEW

The state of research on the problems of the development of the military sector

Makštutis (2007) believes that improving the activities of law enforcement agencies in combating corruption in the military sector requires increasing the consolidation of efforts through joint operations, exchanging operational information, reforming agencies in accordance with the advanced technological capabilities of today, automating routine actions, thereby freeing up more time for obtaining operational information, implementing programs based on artificial intelligence, which will increase the efficiency of agency operations, and facilitating interaction with other subjects of corruption resistance in the defence sector, which do not belong to law enforcement agencies, and cooperating with the public to obtain operational information, and regulating the institution of informants-whistleblowers at the legislative level, and increasing cooperation with investigative journalists.

Targarev (2010) notes that it is easiest to engage in corrupt practices in the military-industrial sector of the economy during peacetime. However, corruption in the defence sector also undermines public trust and weakens democratic governance. When defence officials engage in corruption, it undermines the principles of accountability, transparency, and integrity. This promotes a culture of impunity and diminishes the rule of law, ultimately eroding citizens' trust in state institutions and their ability to protect national interests. This is agreeable. Constant corrupt actions in peacetime could lead to a disaster in wartime. Dragan et al. (2019) highlight that Ukraine is known for its high levels of corruption, particularly the prevalent form of bribery. In the general perception of society, the prevalence of bribery significantly affects the overall assessment of corruption in the country, especially in the military-industrial complex.

According to Yu et al. (2019), important steps in overcoming corruption in the military sector include establishing special supervisory bodies in Ukraine, whose powers will include monitoring the activities of enterprises, including those that are part of the defence-industrial complex. This can also be applied in the context of Ukraine but initially requires an appropriate evaluation of the effectiveness of ACA. Kryshtanovych et al. (2022) note that in the conditions of repelling armed aggression by russia, the defence-industrial complex is one of the main state institutions on which the existence of Ukraine as an independent, democratic, sovereign state depends, as it is the foundation of the defence capability of the Ukrainian military. At the same time, it should be added that corruption acts as a catalyst for problems of the same defence capability.

Review of literature on evaluating ACA

Navickas (2016) notes that the fight against corruption continues to be at the centre of attention, as the modern scale and systemic nature of this phenomenon pose a significant threat to the economic stability of the country. Essentially, anti-corruption activity, according to Okada (2010), represents the establishment of a budgeting system of indicators for evaluating the results of state management using reasoned norms for economic operations carried out in the process of using state and communal resources. As Radu (2017) and DiRienzo (2015) rightly point out, the effectiveness of efforts in the system of ACA largely depends on the system of state control, budgeting, and evaluation indicators of the work of public management personnel and the chosen evaluation methodology. Corruption has always been a problem when it comes to ensuring a state's financial security.

Kalinichenko, Z. (2020) aptly notes that corruption significantly enhances the shadowing of the economy in Ukraine, and at the same time, most states, including Ukraine, try to curb the development of the shadow economy sector through various punitive measures or forceful influence, rather than through reforms of the tax and social systems, which could improve the dynamics of the official economy. What is already possible under martial law seems necessary but still, on the whole, poses a serious problem to financial security. The fact is that the country's financial sector has experienced the most significant negative impact caused by trends of corruption, manifesting in a decline in the level of financial security due to an increase in the level of economic shadowing.

Lucey (2023) also notes that corruption is a significant negative factor that undermines a state's financial security. One of the main sources fueling corruption worldwide today is the laundering of «dirty money». This threatening phenomenon



can lead to a range of issues in ensuring financial security, as our country is gradually becoming one of the global centres for «money laundering», particularly «narco-dollars».

AIMS AND OBJECTIVES

The purpose of this article is to evaluate the effectiveness of ACA in the military sector. The object of the article is anticorruption activity in the military sphere. In this context, the scientific task is to improve the methodology for evaluating the effectiveness of ACA in the military sector.

METHODS

The foundation of the methodology for the article, in addition to the key technique for evaluation described below, also includes the following methods: induction and deduction, comparison and systematization—when researching the essential characteristics and evolution of basic concepts used in the article; analysis and synthesis—to outline trends in ACA; surveys and expert analysis—to create a list of basic indicators, determine their limit values and weight coefficients for evaluation; morphological analysis—to refine the conceptual-categorical apparatus regarding the issue; graphical—during the visual presentation of theoretical and methodological material; abstract-logical—for theoretical generalizations and conclusions of the study.

The cornerstone of our research is the so-called coefficient evaluation method, which is defined as a technique that embodies various mathematical coefficients for the significance of different criteria or factors in evaluating objects. We believe that the use of this method allows for precise determination of the weight of each criterion, ensuring objectivity and reliability of results. This is especially useful in multi-criteria situations, where it is necessary to consider multiple aspects simultaneously, such as when evaluating project effectiveness, choosing optimal solutions, or analyzing risks. One such situation is the evaluation of the effectiveness of ACA. Scholars (Merlini et al., 2007; Bradley, 2019) have repeatedly noted that the use of coefficients facilitates the interpretation of results and their communication among stakeholders, which is an important aspect of the decision-making process.

RESULTS

One of the most significant indicators for assessing corruption is the Corruption Perceptions Index. It evaluates and ranks countries by their level of corruption in the public sector as perceived by experts and business leaders. The scores in Ukraine are extremely negative, even during the period of a full-scale invasion, never rising above 40, which indicates extremely high corruption in all areas (Figure 1).

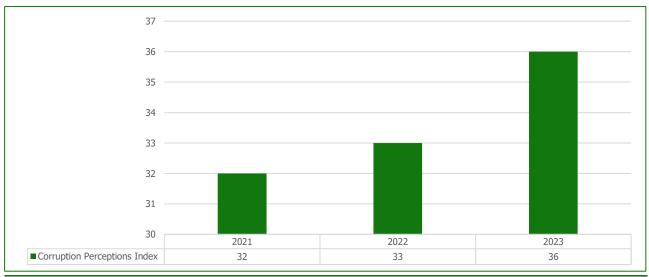


Figure 1. Corruption Perceptions Index. (Source: State Statistics Service of Ukraine (2024)



At the beginning of the third year of full-scale war, justice remains a key demand of society. Indeed, justice is the foundation that holds Ukrainian society together and brings it closer to victory. One of the main guarantees of social justice is the fight against corruption, particularly in the military sphere. Ukraine continues its movement towards the European Union, but the rise in open cases in the military sphere due to corrupt actions significantly delays this path (Figure 2).

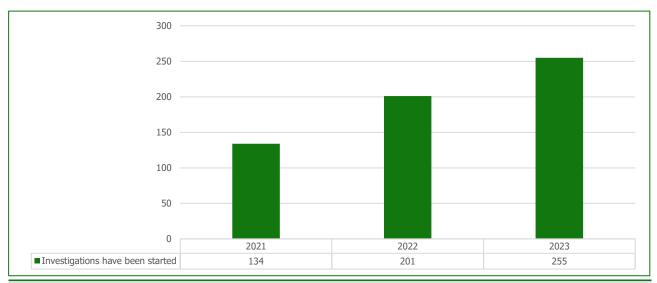


Figure 2. A number of open cases of corruption in the military sphere over the last three years. (Source: National Anti-corruption Bureau of Ukraine (2024)

The ongoing full-scale war, now in its third year, presents challenges that the country and the Ukrainian people face, one of which is minimizing corruption in the military sphere, crucial in ensuring national security. Any action begins with assessing the current effectiveness of ACA.

Anti-corruption effectiveness indicators can be determined through surveys, expert evaluations, and other methods. However, some of the indicators may have a somewhat conditional value, and others may not be quantifiable. Based on existing traditional evaluation methodologies, we propose using an integral coefficient for assessing anti-corruption effectiveness (1):

$$\mathsf{K}_{\mathsf{ea}} = \mathsf{K}_1 * \mathsf{I}_1 + \mathsf{K}_2 * \mathsf{I}_2 + \mathsf{K}_3 * \mathsf{I}_3 \tag{1}$$

where K1 represents the anti-corruption effectiveness of the tasks set in the military unit; K2 represents the effectiveness of the ACA by the unit's leadership; K3 represents the effectiveness of targeted financial provisioning; and I represent the weight of the coefficient.

The anti-corruption effectiveness can be assessed using a group of indicators, i.e., the calculation of the corresponding coefficient using the substitute formula (2):

$$K_{ae} = \sum_{i=0}^{N} (IAEi * Wi)$$
 (2)

where IAE represents the value of the anti-corruption effectiveness indicator in %, Wi represents the specific weight of the indicators, and N is the number of indicators.

The proposed approach to assessment is based on a previously developed methodology for evaluating the effectiveness of investment projects but modernized by the authors in the context of our topic. The methodology is presented in Table 1.



Indicator	Weight	Parameter	Value
		The level of anti-corruption orientation of the military unit	
The response of activity results to the given lens		Answers	100
	0.4	Partially responds	50
		Does not respond	0
The sphere of anti-corruption activity	0.2	Anti-corruption control when providing services	20
		Anti-corruption control of military goods	20
		Anti-corruption control during employment or promotion	80
The level of security of the military unit	0.15	25%	100
		25-50%	75
		50-75%	50
		75-100%	25
Persons involved in anti-corruption control	0.25	More than 30% of staff	100
		20-30%	80
		15-20%	60
Control		5-15%	40
		Less than 5%	20
7	he level of in	offluence of the anti-corruption policy on the functioning of the military unit	
Influence on the volume of corruption initiatives	0.12	There were no such initiatives before	100
	0.12	Initiatives decreased significantly, but there were	50
Impact on the quality of services and works provided	0.18	The quality of work is increasing	100
		The quality of the provided services is increasing	50
		Military technologies will improve	30
Increasing honesty in employment and job changes	0.45	More than 80% of those employed were through the competition	100
		From 70-80% of those employed were through the competition	75
		From 60-70% of those employed were through the competition	50
		From 50-60% of those employed were through the competition	25
The cost of anti-corruption control	0.25	Below 50%	100
		Below 40%	80
		Below 30%	60
		Below 15%	40
		Financial support of the military unit	
Availability of financial means	0.1	Not less than 90%	100
		Not less than 50%	75
		Not less than 30%	50
		Not available	15
Self-sufficiency	0.5	Reimbursement of expenses in the form of obtaining the desired social effect by 80-100%	80
		Reimbursement of expenses in the form of obtaining the desired social effect by 60-80%	20
The share of employees who are fi- nanced to improve their anti-corrup- tion competence	0.40	More than 50%	100
		From 30-50%	75
		From 20-30%	50
		Up to 20%	25

It should be noted that each group of indicators has a total weight of 1, with the distribution carried out by experts who allocated this "1" based on the importance of the three indicators within each group. After evaluating the selected military units, we proposed response options for each indicator. If these responses correspond to one of the parameters in Table 1 (column 4), they receive the appropriate number of points, taking into account the current weight.

To justify the proposed methodology, an evaluation of the effectiveness of the activities was conducted based on three military units. The total weight of the indicators in each group is taken as one unit. The specific weight of a particular indicator in each group is calculated in order of priority based on the results of a survey of the leadership of the selected military units.

Within the framework of this article, a decision was made to apply (preliminary communication and survey) to three active military units: Military unit 4114 of the National Guard of Ukraine (2024); Military unit 3012 of the National Guard of Ukraine (2024); Military unit 3029 of the National Guard of Ukraine (2024). It should be noted that the application of the proposed methodology to actual military units within the article is necessary to confirm its practical effectiveness and relevance in ensuring financial security. The real application of the methodology adapts it to the specific conditions of military units, increases confidence in the research results, and lays the necessary groundwork for enhancing the level of financial security.



Consequently, we present a comparative analysis for all three military units across the key groups of anti-corruption activity effectiveness coefficients (Table 2).

Table 2. Evaluation by selected military units.					
Coefficients	Military Unit 4114 of the Na- tional Guard of Ukraine	Military Unit 3012 of the National Guard of Ukraine	Military Unit 3029 of the National Guard of Ukraine		
The level of anti-corruption orientation of the military unit	70.47	74.57	70.57		
The level of influence of the anti-corruption policy on the functioning of the military unit	75	75.1	71.5		
Financial support of the military unit	65	80	75		

We observe that most of the indicators in the first group of military units show extremely positive values. For example, scores above 70 in the group of anti-corruption orientation allow us to predict that corrupt activities will decrease further in the post-war period. Overall, we positively assess the ACA for the selected military units. Next, we will calculate the key coefficient for all three military units:

- 1. Military unit 4114 of the National Guard of Ukraine: (70.47+75+65)/3=70.16%.
- 2. Military unit 3012 of the National Guard of Ukraine: (74.57+75,1+80)/3=76.56%.
- 3. Military unit 3029 of the National Guard of Ukraine: (70.57+71.5+75)/3=72.36%.

Despite the fact that its value exceeds 70%, it still does not reach 100%. Thus, a series of measures should be implemented to improve ACA.

Based on the results of the evaluation of the effectiveness of ACA in the military sphere, we propose an authorial vision for improving this type of activity for the selected military units (Figure 3).

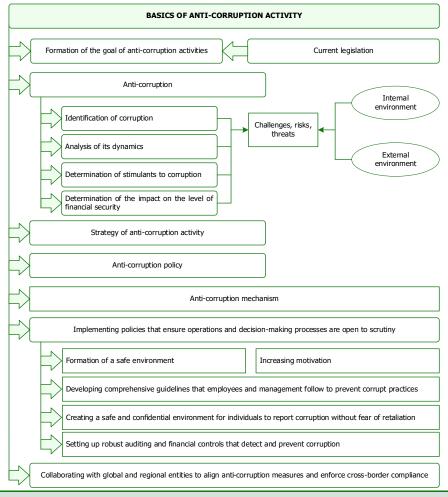


Figure 3. A model of increasing the effectiveness of ACA in the military sphere.



An essential component characterizing the functioning of the model presented in Figure 3 is the process of identifying and analyzing the most significant drivers of corruption. All challenges, risks, and threats are evaluated not only to identify instances of corruption but also to determine their underlying causes, that is, the drivers, in order to minimize them. The decision-making process within ACA is also an extremely delicate matter, as it is important to provide and enhance motivation for action and increase efforts to detect signs of corruption.

Despite the high level of trust enjoyed by the Armed Forces of Ukraine, the defence sector, along with the oil and gas extraction industry and construction, are among the most corrupt areas of activity that involve the management of state resources. We believe that anti-corruption efforts must be continuous, as a fragmented approach will negatively affect the effectiveness of the measures implemented and, accordingly, the assurance of constitutional rights and freedoms of individuals serving in the military.

DISCUSSION

In the process of discussing the obtained results, it is crucial to meticulously determine how they align with other scientific-practical works and how they differ. For instance, Gasparėnienė et al. (2017) assessed the concept, motives, and channels of the digital shadow economy as a form of corruption risk. Their conclusions underscore the importance of evaluation and its significance for ACA. However, unlike our study, their practical application was lacking. At the same time, we had different subjects and objects of research, although the ideas and proposals laid down by these scientists also touch on the issue of evaluating ACA in the context of ensuring financial security. The biggest problem is the evaluation of financial provisioning, as it is where everything begins. Matei A. and Matei L. (2011) emphasized this and believed that financial provisioning indicators occupy a central place in the context of assessing ACA. However, in our opinion, a lot also depends on the people, units, and the anti-corruption policy itself. Therefore, the methodology we propose does not focus solely on financial provisioning.

In the study by Krasko et al. (2019), significant emphasis is placed on the importance of indicators and coefficients, resulting in highly effective evaluation results. However, the coefficients and conditions in our study are markedly different from theirs. The biggest difference is manifested in the number and structure of the presentation of the evaluation method itself. Contrary to our work, these scientists did not propose a model for increasing the effectiveness of ACA as a final result and did not describe how the corresponding threshold values were obtained.

In discussing our results, it is noted that among the novelties is the attempt to develop a methodology for evaluating the effectiveness of ACA, which considers a significant number of current coefficients. Additionally, the detailed application presented for three specific military units demonstrates the convenience and ease of application.

CONCLUSIONS

The constantly growing volumes of the shadow economy in Ukraine and the development of new schemes for conducting illegal economic activities necessitate an intensification of efforts to counter this destructive phenomenon. Undoubtedly, the problems have deepened significantly with the onset of russia's full-scale war against Ukraine, and have acquired new characteristics, especially concerning the military sector. The absence of effective methodologies for assessing the effectiveness of ACA in the military sphere threatens the provision of financial security under the conditions in which Ukraine currently finds itself.

A methodology for evaluating the effectiveness of ACA in the military sphere has been proposed. This methodology lays the foundation for forming an informational basis regarding financial security. Its practical application was carried out based on three military units, but comprehensive evaluation remains a subject for further research. Essentially, an attempt was made to propose the methodology for evaluating the effectiveness of ACA in the military sphere through a coefficient evaluation method, which unlike existing ones, considers the social effect of corruption, the financial aspect of corruption, and involves calculating an integral coefficient based on components.

The article proposes indicators for evaluating the effectiveness of ACA in the military sphere. The proposed indicators include a variety of coefficients that will help ensure financial security. Additionally, establishing specific indicators facilitates comparison and the exchange of experiences in this sector, promoting cooperation between military organizations.

The key limitations during the article relate to the practical aspect of application. Therefore, the scope and scale of practical application of the proposed indicators represented only 3 military units. Also, one of the main limitations of the study was that not all possible indicators and coefficients were used appropriately.



In the future, attention should also be paid to researching how new digital technologies affect the strengthening of corruption and its development. Cryptocurrency and artificial intelligence deserve special attention.

ADDITIONAL INFORMATION

AUTHOR CONTRIBUTIONS

All authors have contributed equally.

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CONFLICT OF INTEREST

The Authors declare that there is no conflict of interest.

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МЕТОДИКА ОЦІНЮВАННЯ ЕФЕКТИВНОСТІ АНТИКОРУПЦІЙНОЇ ДІЯЛЬНОСТІ У ВІЙСЬКОВІЙ СФЕРІ В УМОВАХ ЗАБЕЗПЕЧЕННЯ ФІНАНСОВОЇ БЕЗПЕКИ

Військова сфера радикально змінилася після повномасштабного вторгнення в лютому 2022 року. Разом із фізичними змінами відбулися й фінансові. Обсяги фінансового забезпечення військової справи зросли кардинально, й отже, зросла спокуса до корупційних дій. В інформаційних джерелах постійно простежуються випадки корупційних дій у військовій сфері. У таких умовах важливим є оцінювати поточні антикорупційні дії з метою забезпечення фінансової безпеки. Метою дослідження ϵ здійснення оцінювання ефективності антикорупційної діяльності у військовій сфері. Об'єктом дослідження є антикорупційна діяльність у військовій сфері. При цьому наукове завдання полягає в тому, щоб удосконалити методику оцінювання ефективності антикорупційної діяльності у військовій сфері. Об'єктом дослідження є антикорупційна діяльність у військовій сфері через пропозицію нового методу, який сприятиме формуванню інформаційного підґрунтя для забезпечення фінансової безпеки. Запропоновано методику оцінювання ефективності антикорупційної діяльності у військовій сфері. В основі лежить коефіцієнтний метод оцінювання, який використовують для опису методів, які ґрунтуються на застосуванні певних коефіцієнтів для визначення оцінок або ранжування об'єктів, альтернатив чи параметрів. Запропонована методика закладає основу для формування інформаційного підґрунтя щодо забезпечення фінансової безпеки. Її практичне застосування здійснене на базі трьох військових частин, проте всеохоплююче оцінювання ϵ питанням подальших досліджень. Обмеження стосувалися того факту, що не всі з можливих показників і коефіцієнтів були задіяні належним чином. У перспективі слід також приділити увагу дослідженню того, як нові цифрові технології впливають на посилення корупції та її розвиток. Особливої уваги заслуговують криптовалюта й штучний інтелект.

Ключові слова: методика оцінювання, військова сфера, антикорупційне управління, фінансова безпека, держава, протидія корупції

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