



THE IMPORTANCE OF CRIMINOLOGICAL FACTORS IN THE PREVENTION OF EMBEZZLEMENT AND MISAPPROPRIATION CRIMES

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Abstract *This paper analyzes the criminal-legal nature of embezzlement and misappropriation and the criminological factors determining these crimes.*

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In the Republic of Uzbekistan, the misappropriation or embezzlement of entrusted property constitutes one of the crimes against property and causes significant damage to state and public interests. Article 167 of the Criminal Code defines this offense.

In 2024, within the scope of corruption-related crimes, economic crimes such as embezzlement and misappropriation were among the most frequently recorded categories, totaling 4,189 cases. The damage caused by corruption-related crimes during the same year amounted to 2.81 trillion soums, which represents a significant increase compared to previous years.

Furthermore, in 2024, 7,354 individuals across Uzbekistan were held criminally liable by courts for corruption-related offenses, which is 12.5% more than in 2023. At the same time, in 2025, the number of corruption-related crimes reached at least 5,222 cases; however, their overall number decreased by 8.6% compared to the previous year.

These figures indicate that economic crimes such as embezzlement and misappropriation still remain a serious socio-legal problem, and the issues of preventing such crimes, identifying their main criminogenic factors, and eliminating their underlying causes continue to be highly relevant.

As noted above, the legal elements of the crime of misappropriation or embezzlement in the Republic of Uzbekistan are enshrined in Article 167 of the Criminal Code. This provision recognizes as a crime the unlawful appropriation or dissipation of property entrusted to the offender or placed under their responsibility.

The objective element of the crime consists of the unlawful acquisition or expenditure of property, while the subjective element is expressed in the form of direct intent. An essential feature of the crime is that the property must have been entrusted to the offender on the basis of trust.

According to Part One of Article 167 of the Criminal Code, a person who commits this offense may be punished by a fine, corrective labor, restriction of liberty for up to one year, or deprivation of liberty for up to one year. If the crime is committed repeatedly, in a large amount, by a group of persons by prior conspiracy, or through abuse of official position, liability is aggravated and the punishment deprivation of liberty for a term exceeding two years.

Thus, the legislation applies the principle of differentiation of punishment, whereby the legal sanction is determined in accordance with the degree of social danger of the crime.

However, an analysis of law enforcement practice shows that difficulties arise in distinguishing Article 167 of the Criminal Code from other crimes against property, particularly fraud (Article 168) or robbery. In its resolutions concerning crimes against property, the Plenum of the Supreme Court has emphasized that courts must pay special attention to establishing the fact that the property was entrusted on the basis of trust when correctly qualifying the offense. In practice, it is precisely the issue of proving this element that gives rise to numerous disputed situations.

According to data from internal affairs bodies and investigative practice, in 2021–2024, evidence in criminal cases related to embezzlement and misappropriation was primarily identified through financial documents, accounting

reports, electronic databases, and computer equipment. This indicates that such crimes are often closely connected with gaps in the financial control system, insufficient functioning of internal audit mechanisms, and abuse of official powers by officials.

The issue of liberalizing punishments is also discussed in academic literature. Professor M. Rustambayev supports the broader application of resocialization-oriented measures for economic crimes, while other researchers advocate strengthening financial liability, tightening audit control, and improving compensation mechanisms. Empirical observations indicate that merely increasing punishment is insufficient; a comprehensive approach is required, integrating preventive mechanisms such as internal control standards, transparency, economic stability, and conflict-of-interest prevention systems.

In addition, the main practical problems include the following:

- certain elements of the disposition of Article 167 (for example, the precise boundaries of the concept of “entrusted property”) require broader interpretation;
- the lack of sufficient methodological recommendations aimed at ensuring uniform judicial interpretation;
- the absence of unified criteria regulating internal financial control standards.

These circumstances demonstrate the need to strengthen not only punitive but also criminological and institutional approaches in combating embezzlement and misappropriation crimes.

An analysis of the practice of combating embezzlement and misappropriation further shows that a number of normative and institutional shortcomings exist in this field.

First, there are views in academic circles that some of the sanctions предусмотренные in Article 167 of the Criminal Code, particularly the fine or deprivation of liberty for up to one year provided in Part One, do not fully correspond

to the degree of social danger of crimes committed through abuse of trust. Especially in cases committed through abuse of official position or by a person entrusted with material responsibility, the need to further strengthen liability is substantiated. Therefore, it appears appropriate to reconsider the sanctions for crimes committed through breach of trust and to define them more clearly as aggravating circumstances.

Second, the insufficient functioning of internal control mechanisms with respect to officials contributes in practice to the occurrence of numerous embezzlement cases. The weakness of internal audit systems, the incomplete digitalization of financial operations, and the absence of real-time monitoring systems manifest themselves as criminogenic factors. In this regard, it is necessary to strengthen the institution of mandatory internal audit within organizations, introduce electronic accounting systems for financial funds and assets, and expand digital control mechanisms.

Third, the imperfection of the financial control system also negatively affects crime prevention. In some organizations, the lack of transparent information systems, the absence of regular monitoring over the movement of funds, and weak conflict-of-interest oversight create favorable conditions for corruption and property-related abuses. Therefore, the introduction of mandatory internal audit, strengthening mechanisms for verifying the financial status of officials, and expanding open and transparent information systems constitute urgent tasks.

Fourth, the lack of unified standards in judicial practice represents another significant problem. The absence of a consistent approach to crime qualification and sentencing across different regions reduces stability in law enforcement. In this regard, it would be appropriate for the Supreme Court to adopt special guidelines, methodological recommendations, or generalized decisions based on judicial practice.

In general, merely strengthening punishment is not sufficient in combating embezzlement and misappropriation crimes. Systemic results may be achieved through comprehensive measures such as improving legislation, strengthening internal control, ensuring financial transparency, and forming judicial practice on the basis of unified standards.

An analysis of the factors contributing to the development of embezzlement and misappropriation crimes shows that these offenses primarily arise under the influence of several key criminogenic conditions. According to research findings, first of all, low wages and insufficient material incentive systems increase employees' motivation to seek unlawful income.

At the same time, the weakness of the internal control system, the absence of continuous monitoring of financial operations, and the shortage of qualified auditors increase the risk of committing crimes. A low level of transparency and the insufficient functioning of inspection mechanisms create a favorable environment for abuse.

In addition, greed, self-interest, and an underdeveloped sense of legality manifest themselves as subjective factors contributing to these crimes. Thus, embezzlement and misappropriation are multi-factor phenomena formed as a result of the interaction of economic, organizational, and moral factors.

Crime prevention measures are carried out in two directions: general and special prevention. Within the framework of general measures, economic stability, ensuring employment, and a broad anti-corruption policy are of primary importance. In particular, stable economic growth and social welfare reduce the causes contributing to crime and strengthen individuals' resilience against adverse economic consequences.

Within the framework of special prevention, legislation is strengthened: punishment should not be mitigated for offenders who have restored

misappropriated funds, and liability measures against persons who have abused their official duties must be reinforced.

The effectiveness of preventive measures cannot be assessed with absolute precision (as there are no corresponding indicators in official statistics). Nevertheless, scientific analysis shows that unless the main factors influencing crime rates are eliminated, positive results cannot be achieved solely by imposing harsher penalties. For example, strengthening computer system security and introducing accounting control standards can somewhat reduce opportunities for committing crimes.

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