

МІНІСТЕРСТВО ОСВІТИ ТА НАУКИ УКРАЇНИ
МІЖРЕГІОНАЛЬНА АКАДЕМІЯ УПРАВЛІННЯ ПЕРСОНАЛОМ



Матеріали
II Міжнародної науково-практичної
конференції
“ІННОВАЦІЙНІ МЕТОДИ
УПРАВЛІННЯ ЕКОНОМІКОЮ В УМОВАХ
ЦИФРОВІЗАЦІЇ БІЗНЕСУ”

10 жовтня 2024 р.

Київ
2024

ОРГАНІЗАЦІЙНИЙ КОМІТЕТ КОНФЕРЕНЦІЇ:

Голова оргкомітету:

Гончаренко Михайло Федорович – віцепрезидент Міжрегіональної Академії управління персоналом, д-р екон. наук, проф.

Заступники голови:

Семенець-Орлова Інна Андріївна – директор Навчально-наукового ін-ту управління, економіки та бізнесу, д-р наук з держ. упр., проф.;

Каліна Ірина Іванівна – заступник директора Навчально-наукового ін-ту управління, економіки та бізнесу, д-р екон. наук, проф.

Члени оргкомітету:

Дацій Олександр Іванович – завідувач кафедри маркетингу ННІУЕБ, д-р екон. наук, проф.;

Братусь Анна Анатоліївна – завідувач кафедри економіки та управління бізнесом ННІУЕБ, д-р екон. наук, доц.;

Дмитренко Геннадій Анатолійович – завідувач кафедри управління персоналом та економіки праці ННІУЕБ, д-р екон. наук, проф.;

Скиба Ганна Іванівна – завідувач кафедри обліку і оподаткування Навчально-наукового інституту управління, економіки та бізнесу, канд. екон. наук, доц.;

Кришталь Галина Олександрівна – завідувач кафедри фінансів, банківської та страхової справи ННІУЕБ, д-р екон. наук, проф.;

Кривоберець Марина Миколаївна – завідувач кафедри організації туристичної діяльності ННІУЕБ, канд. екон. наук, доц.;

Мазур Юлія Володимирівна – декан ННІУЕБ, канд. екон. наук, доц.

*Схвалено Вченою радою Міжрегіональної Академії управління персоналом
(протокол № 11 від 30.10.24)*

II Міжнародна науково-практична конференція “Інноваційні методи управління економікою в умовах цифровізації бізнесу”: зб. матеріалів конференції (м. Київ, 10 жовтня 2024 р.) / ред. кол.: І. А.Семенець-Орлова (гол. ред.), І. І.Каліна (заст. гол. ред.), Ю. В. Мазур (упоряд. і відп. ред.) та ін. Київ: Міжрегіональна Академія управління персоналом, 2024. 594 с.

ISBN 978-617-02-0406-6 (електронне видання)

Для науковців, представників бізнесу та здобувачів вищої освіти.

Тексти тез надано в авторській редакції. Автори несуть повну відповідальність за зміст публікацій, а також добір, точність наведених фактів, цитат, власних імен та інших відомостей.

Черненко Інна Олександрівна	
Рекомендації щодо вдосконалення управління громадським здоров'ям ..	558
Чернявська Юлія Борисівна, Зінченко Мирослава Михайлівна	
Нові тенденції оподаткування малого підприємництва	563
Чехович Володимир Орестович	
Проблеми інноваційного розвитку аграрних підприємств України	567
Чуйко Марина Миколаївна, Плясун Андрій Олександрович	
Напрями розвитку маркетингового комплексу промислового підприємства	570
Шахова Анастасія Євгеніївна	
Особливості рекреаційного потенціалу Італії, та можливості його використання для розвитку міжнародного туризму	573
Шинькович Андрій Васильович	
Цифрові технології в продовольчій безпеці	575
Штерма Тетяна Василівна, Сучу Вадим Віталійович	
Обґрунтування деяких компонентів стратегії розвитку трудового потенціалу бізнес-структур	579
Яковець Марія Вячеславівна, Кришталь Галина Олександрівна	
Digital інструменти банківського сектору економіки	583
Yarovy Volodymyr	
Mechanism for ensuring the financial security of enterprises in the conditions of the knowledge economy	585
Брязкало Максим Миколайович	
Економічні інструменти підтримки ІТ-сектора в США	590
Дімов Іван Андрійович	
Розумне сільське господарство як інноваційний підхід ведення агропробництва	592

MECHANISM FOR ENSURING THE FINANCIAL SECURITY OF ENTERPRISES IN THE CONDITIONS OF THE KNOWLEDGE ECONOMY

In the conditions of modern instability, it is important to maintain stability and create safe conditions for the functioning of enterprises, which are largely determined by strategic financial policy aimed at quality services and production of products at affordable prices for consumers, and especially their financial security.

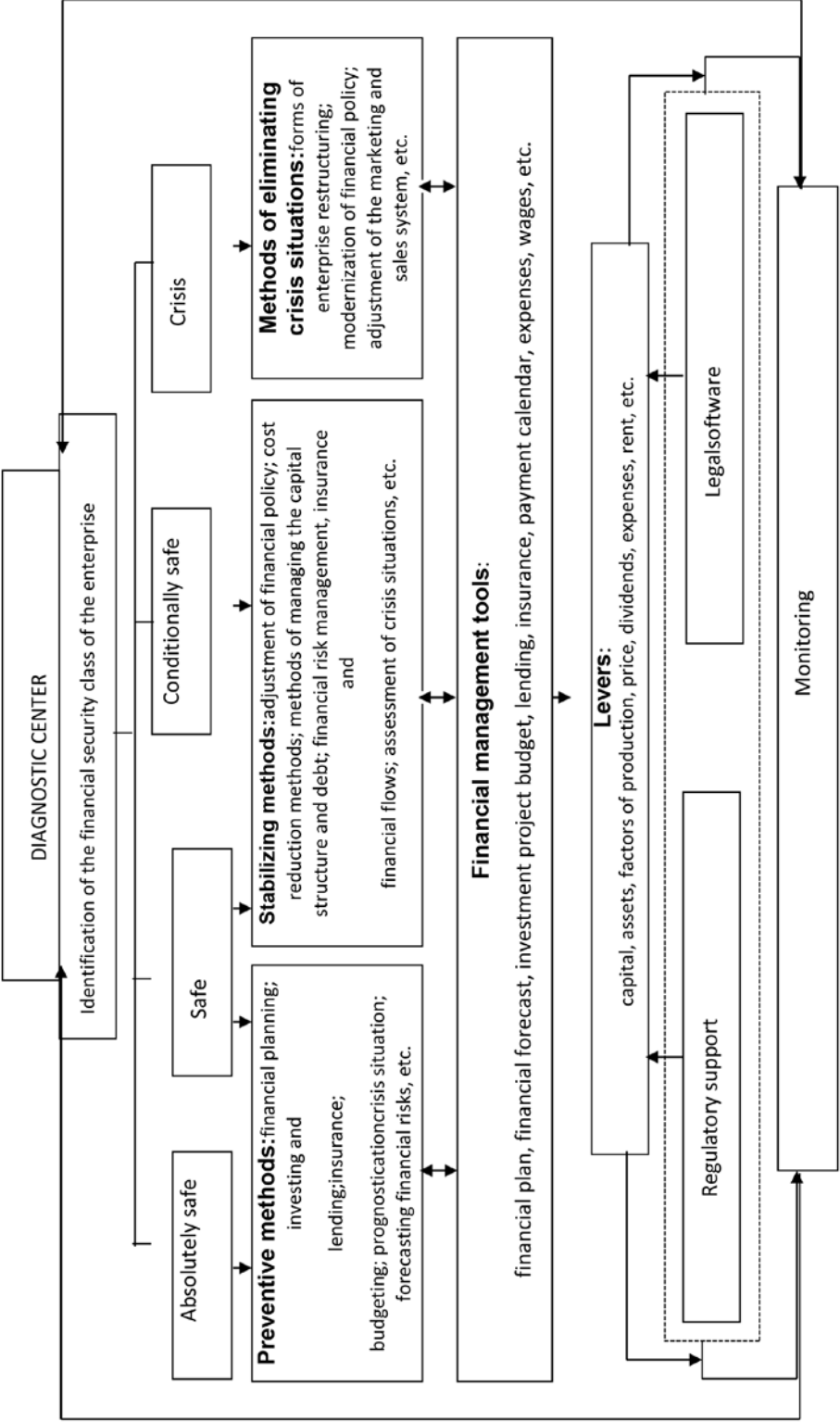
The financial security of an enterprise is characterized by a state that ensures its financial balance, stability, solvency in the short and long term, the need for financial resources for sustainable development, sufficient financial stability and independence from external counter-agents, investment attractiveness and protection of the financial interests of the enterprise owners.

Ensuring the financial security of the enterprise is not only the main factor of the effective functioning of the enterprises themselves and the strategy of their development in the financial management system, but also the guarantee of the safe functioning of the regions and the state as a whole. Ensuring financial security is a task facing every enterprise in different economic conditions. Currently, the question of the formation and functioning of the mechanism aimed at ensuring the financial security of the enterprise with the aim of achieving sustainable development remains relevant.

Financial security is an important factor in ensuring economic security, as it contributes to the sustainability of economic growth of the enterprise. It also helps protect businesses from economic crises, such as recessions and depressions, by providing them with a pool of financial resources to rely on during tough times. Financial security helps businesses maintain cash flow and effectively manage their debts. This, in turn, can contribute to the general improvement of the financial and economic condition of the enterprise [1].

In order to achieve financial security, a mechanism for ensuring financial security has been developed, which is a component of the enterprise's activity management mechanism, which reflects the relationship and interaction between individual processes of economic and financial activity (see Fig.).

The purpose of the mechanism for ensuring the financial security of the enterprise is to reduce it to a minimum external and internal threats to financial, material resources, information technologies and personnel through the development and implementation of economic, financial, regulatory and organizational plan measures [2].



The mechanism for ensuring the financial security of enterprises

In order to achieve the set goal of the mechanism for ensuring the financial security of the enterprise, tasks have been defined, which include: forecasting the probability of threats to the financial security of the enterprise; organization of measures to prevent possible threats to the financial security of the enterprise; identification and analysis of real threats to financial security; development and adoption of management decisions regarding the elimination of threats to the financial security of the enterprise and the minimization of their consequences.

Therefore, the mechanism for ensuring financial security is developed for each component (production, personnel, information). With the help of the developed mechanism, the enterprise is able to minimize various types of threats to its financial security.

The main purpose of the mechanism for ensuring the financial security of the enterprise is to create and implement conditions that ensure the financial security of the enterprise [3].

For this purpose, the financial provision mechanism security should include the stages of analysis and data collection to identify and assess the current economic and financial situation, determine the best way to eliminate identified risks and create a financial security plan, develop policies and procedures that regulate financial security management. In addition, in the process of implementing the developed measures, it is necessary to ensure appropriate monitoring and tracking of the implementation of plans, including for the purpose of adjusting future planned actions.

It is obvious that the effective provision of financial security at the enterprise is possible only under the condition of a systematic approach, when the implementation of measures is carried out on a regular basis, and the assessment and mechanism for ensuring financial security are “built-in” into the processes of the enterprise’s functioning. Achieving a high level of financial security is impossible without creating an appropriate management system that includes, among other things, the specified elements [4].

The need for a mechanism to ensure financial security is determined by the special importance of the continuity and regularity of activities aimed at creating the necessary conditions for the formation of the financial “reserve” of the enterprise, which acts as a source of financial resources for an appropriate response to challenges and needs for the implementation of activities. Such a mechanism should be an integral part of the general mechanism of enterprise management, complementing it and strengthening the effect of current and strategic management.

At the same time, the main components of the mechanism for ensuring financial security of the enterprise include subjects and objects of influence, tools for assessing the level of financial security and tools for ensuring financial security.

The organization of the mechanism for ensuring financial security at the enterprise includes the necessary structural and functional elements that are interconnected with each other, both in terms of assessment and implementation of the mechanism for ensuring financial security. The organization will determine not only “short-term” reactions to the negative impulses that arise, but also ensures

the creation of the necessary conditions that eliminate both the possibility of such disturbances and the degree of negative impact with the help of the formed financial potential. In turn, this will determine the possibility of ensuring the necessary level of financial security of the enterprise, providing the possibility of prompt response to threats based on the created financial potential [5].

The approach to the formation of the mechanism for ensuring the financial security of the enterprise includes the differentiation of ensuring the financial security of the enterprise into management objects and the management system, analysis and evaluation of qualitative and quantitative indicators, and management decision-making based on the analysis of management process complexes.

Taking into account the functional purpose of financial and economic methods and techniques, their grouping was carried out depending on the specific class of financial security of the enterprise, financial management tools were provided. The figure shows that each class of financial security corresponds to certain methods, the use of which is intended to contribute to the preservation or achievement of sustainable development of the enterprise, ensuring its financial security both in the short and long term [6].

Financial management tools, within the framework of the mechanism for ensuring the financial security of the enterprise, are characterized by multifunctionality, and their content will depend on the chosen subsystem that manages, the method of influence. For the enterprise, it is necessary to determine internal and external threats in a timely manner, as well as established limit values that not only identify the class of financial security, but also signal its change (towards deterioration).

Using the proposed mechanism for ensuring the financial security of the enterprise, it is possible to identify the class of financial security and adjust it through appropriate methods for the implementation of the development strategy [7].

Financial security of an enterprise can be achieved through effective management of its financial resources, such as financial flows and capital. Such measures are aimed at optimizing working capital, careful budgeting and forecasting, as well as a deep understanding of the company's debt and equity situation. In addition, enterprises must ensure compliance with the necessary "financial rules" and effective monitoring of financial risks.

In our opinion, the basis of the process of ensuring the financial security of the enterprise is the assessment of its financial component, while if the assessment determines the direction and content of measures to "improve" financial security, based on the obtained assessment results, then the mechanism is directly both an algorithm and the tools used to implement the formulated measures [8].

Currently, there are many applied methods of assessing the financial component, the most "popular" of which are the assessment of financial ratios and their dynamics with the identification of cause and effect relationships of recorded changes, assessment of the enterprise's ability to attract and manage capital, as well as the ability to respond to changes in a timely manner in the external environment of the enterprise's functioning, which is reflected in the dynamics of the enterprise's financial flows, evaluation of the quality of financial reporting, and

others. The indicated areas of assessment allow to identify “bottlenecks” in the financial condition of the enterprise and to determine directions for solving the identified problems that negatively affect the level of financial security.

Thus, currently mechathe system of ensuring financial security is the most important factor that ensures the economic security of the enterprise, determining the availability of the necessary resources for an appropriate response to emerging threats. Only with a systematic, regular approach to the management of financial security is it possible to achieve not only the financial stability of the enterprise, but also its independence in general from the influence of various factors of the external and internal environments and justifies the importance of the developed mechanism for ensuring the financial security of the enterprise.

References

1. Arefeva O. V., Piletska S. T., Kravchuk N. M. Adaptive management of the financial stability of the enterprise while ensuring its economic security. *Problems of the systemic approach in economics*: coll. of science works Kyiv: NAU, 2020. Vol. 1(75). Part 1. P. 80–90. DOI: <https://doi.org/10.32782/2520-2200/2020-1-12>
2. Varnaliy Z., Mehed A. The financial security system of the enterprise: ensuring its functioning and methods of evaluating its effectiveness. *InterConf*, 2020. № 31. URL: <https://ojs.ukrlogos.in.ua/index.php/interconf/article/view/4862>
3. Vasiltsiv T. G., Mitsenko N. T., Mulska O. G., Zaichenko V. V. Economic potential VS economic security of the enterprise: points of convergence and divergence. *Scientific notes of Lviv University of Business and Law*. 2023. Issue 36. P. 23–29.
4. Epifanova I., Jezhula V., Rozvodyuk O., Shevchuk D. Theoretical aspects of managing the financial security of domestic enterprises. *Innovation and Sustainability*. 2023. № 1. P. 8–14. DOI: <https://doi.org/10.31649/ins.2023.1.8.14>
5. Marusiak N. L., Bak N. A. Financial security of the enterprise and threats of its loss in the modern economic environment. *Economy and the state*. 2022. № 2. P. 109–113. DOI: <https://doi.org/10.32702/2306-6806.2022.2.109>
6. Piletska S. T., Korytko T. Yu., Khrapach V. O. Management of the financial stability of the enterprise in the context of ensuring economic security in the conditions of strengthening integration processes in the economy. *Business Inform*. 2020. № 12. C. 245–251. DOI: <https://doi.org/10.32983/2222-4459-2020-12-245-251>
7. Piletska S. T., Korytko T. Yu., Tkachenko E. V. Model of integrated assessment of the economic security of the enterprise. *Economic Bulletin of Donbass*. 2021. № 3(65). P. 56–65. DOI: [https://doi.org/10.12958/1817-3772-2021-3\(65\)-56-65](https://doi.org/10.12958/1817-3772-2021-3(65)-56-65)
8. Sukrusheva G. O., Kolyada K. V. The theoretical essence of financial security of an economic entity. *Scientific Bulletin of Mykolaiv National University named after V. O. Sukhomlynskyi*. Economic sciences. 2018. Issue 23. P. 560–562.