

Gnyr N. O.

*PhD in Economics, senior teacher, department of finance and financial economic security,
Kharkiv Institute of Banking of the University of Banking of the National Bank of Ukraine
Ukraine; e-mail:x-goldystar@rambler.ru*

Merzlikina O. A.

*Student-master, department of finance and financial economic security
Kharkiv Institute of Banking of the University of Banking of the National Bank of Ukraine,
Ukraine; e-mail:x-goldystar@rambler.ru*

ORGANIZATION OF ENTERPRISE FINANCIAL SECURITY POLICY

Abstract. In the article the process of financial security policy, which is solved by means of a successful policy. A new approach to financial security policy that makes it possible to protect economic interests. The main goal of the research is the process of financial security company and defining the role of policy. The composition of policy financial security. An analysis of the concepts of financial security and policy components formed his own vision of the concept of "financial security company policy."

With separation of components of the financial enterprise security control authorities of financial security can diagnose the company situation, predict possible threats, take measures in order to provide the stability of the financial security company.

Financial security of the company is the important factor of its stable activity, which is possible by means of its successful strategy of financial security, which can be regulated by means of its constituents, namely means of the strategy of financial security of company, methods evaluation of scientific and practical efficiency results, which makes it possible to predict the financial risks and threats of the company and to take measures suggested by us in order to provide the stability of the company financial system.

Key words: company's financial security; strategy of company's financial security; means, methods of assessing scientific and practical efficiency results.

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Гнир Н. О.

*к.е.н., старший викладач, кафедра фінансів та фінансово-економічної безпеки,
Харківський інститут банківської справи
Університету банківської справи Національного банку України,
Україна; e-mail:x-goldystar@rambler.ru*

Мерзлікіна О. А.

*студент-магістр, кафедра фінансів та фінансово-економічної безпеки,
Харківський інститут банківської справи
Університету банківської справи Національного банку України,
Україна; e-mail:x-goldystar@rambler.ru*

ОРГАНІЗАЦІЯ ПОЛІТИКИ ФІНАНСОВОЇ БЕЗПЕКИ ПІДПРИЄМСТВА

Анотація. В статті розглянуто процедуру організації політики фінансової безпеки підприємства. Визначено складові політики фінансової безпеки підприємства та їх вплив на фінансову безпеку підприємства. Дістало подальшого розвитку поняття «політика фінансової безпеки підприємства».

Ключові слова: фінансова безпека підприємства; політика фінансової безпеки підприємства; засоби, методи та оцінка науково-практичної ефективності результатів.

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Гнип Н. А.

*к.э. н., старший преподаватель, кафедра финансов и финансово-экономической безопасности,
Харьковский институт банковского дела
Университета банковского дела Национального банка Украины
Украина; e-mail: x-goldystar@rambler.ru*

Мерзликина Е. А.

*студент-магистр, кафедра финансов и финансово-экономической безопасности,
Харьковский институт банковского дела
Университета банковского дела Национального банка Украины,
Украина; e-mail: x-goldystar@rambler.ru*

ОРГАНИЗАЦИЯ ПОЛИТИКИ ФИНАНСОВОЙ БЕЗОПАСНОСТИ ПРЕДПРИЯТИЯ

Аннотация. В статье рассмотрена процедура организации политики финансовой безопасности предприятия. Определены составляющие политики финансовой безопасности предприятия и их влияние на финансовую безопасность предприятия. Получило дальнейшего развития понятие «политика финансовой безопасности предприятия».

Ключевые слова: финансовая безопасность предприятия; политика финансовой безопасности предприятия; средства, методы и оценка научно-практической эффективности результатов.

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Introduction. Nowadays in Ukraine the problems of financial security policy and the level of its functioning on an enterprise are investigated insufficiently and without a certain structure. This is due to the fact that the main attention is paid to state financial security. As for enterprises, only the anti-crisis management is taken into account. It happens when the financial security of an enterprise is under threat. The issue of financial security company decided passages, this research lacks complexity, namely the allocation of certain components [1, p.240].

The actuality of the research of organization enterprise financial security policy is caused by the fact that the enterprises having its own autarchy, face the necessity of creating innovative approaches in conducting their own financial security policy. This fact leads to a radical change in the system of security of their economic and financial interests.

Analysis of recent researches. Problem definition. Different financial categories are chosen by scientists to be the subject of researches concerning theoretical and practical basis for enterprise financial security: enterprise finances, financial activities, financial resources, etc. Such problems are discovered in the works of such scientists as I. Blank, D. Vankovych, V. Vyhovska, B. Kollas, T. Kyzenko, V. Kuznietsov, V. Martsyn, V. Prokhorov, V. Repin, N. Sablina, V. Terokhina and others.

Enterprise financial security in its wide sense is the subject of researches of many scientists including H. Viechkanov, O. Vykhrystiuk, V. Haponenko, D. Horordynska, L. Donets, M. Yermoshenko, L. Martiusheva, L. Lihonenko, R. Papekhin and others. At the same time few scientists are concerned with components of enterprise financial security policy as financial security regulators. That's why the problem of components of enterprise financial security is relevant.

The object of this article is the process of financial security company and defining the role of policy.

Results of the research. Financial security is an important component of enterprise economic security. Thus, an enterprise should pay a lot of attention to conducting such a policy. In order to guarantee enterprise financial security, there must be a system of financial security management that predicts risks.

It is reasonable to consider enterprise financial security to be a component of financial security. It's a complex notion, as there are many points of view concerning the enterprise financial security.

The author of the book "Enterprise Financial Security Management" I. A. Blank defines financial security as a quantitatively and qualitatively determined level of enterprise financial state that provides stable security for balanced financial interests of higher priority from real and potential identified dangers of external and internal character. The parameters of this level are defined on the basis of its financial philosophy. These parameters create background for financial support of steady growth of this level in the running and long-range periods.

K. Horiacheva suggests that "financial security is a financial state which is characterized by three factors: balanced, high-quality combination of financial instruments, technologies and services used by enterprise; resistance to external and internal risks; ability of enterprise financial system to fulfill all financial interests, targets, and purposes by means of sufficient financial resources; development of financial system in general" [3, p. 65-67].

R. S. Papekhina explains enterprise financial security as ability of enterprise to independently develop and pursue a financial policy in accordance to the purpose of common corporative strategy in conditions of undefined and competitive environment [4, p.21].

T. B. Kuzenko, V. V. Prokhorova and N. V. Sablina state that financial security is a state of the most effective usage of informative and financial indicators, current position and financial responsibility, return on equity in its upper and lower limits [5, p.27-29].

Thus, financial security represents such state of the enterprise which:

- allows to provide financial balance, stability, financial responsibility and its current position in a long-run period;
- meets the demands of an enterprise in financial resources for stable expanded reproduction;
- provides the enterprise with financial independency;
- can resist existing and arising risks and threats that try to make financial damages to enterprises;
- can change undesirable structure of capital or close down an enterprise [1, p.240].

After analyzing many literature regarding the concept of "financial security company policy" is not sufficiently covered. Therefore, in our view, under the policy of financial security company understood defined part program or direction of such activities, a set of tools (instruments), methods (techniques) for organizing and evaluating scientific and practical efficiency results, management and implementation of enterprise security from negative influences internal and external environment and the ability of fast threats which affect or may adversely affect its activity.

The financial security policy of an enterprise can't be the same for all enterprises. It should be unique and special for every enterprise, as there are differences dependent on the special aspects of enterprise (level of its development, structure, amount, production capacity and its effective usage etc.). Financial security policy of an enterprise should be independent and complex, as complex system provides high reliability of enterprise financial security. But the main factors are efficacy and efficiency of financial security, as uniqueness, independence and integrity of financial security system don't give full guarantee for its effective functioning.

The purpose of financial security policy is early diagnosis of internal risks and threats, guarantee for security of enterprise activity and meeting the goals of its functioning. This purpose can be achieved by fulfilling a complex of tasks. The most important include:

- detection of existing risks and threats, forecasting of the possible ones;
- detection of ways to prevent risks; overcoming the results of their activity;
- supply of means and forces necessary for enterprise financial security;
- cooperation with law enforcement authority with purpose to prevent and stop administrative offences directed against enterprise interests;

- creation of its own service for enterprise financial security which can overcome detected risks and threats.

Financial security administrating authorities should carry out the diagnosis of enterprise state, forecast possible threats, take measures in creating enterprise economic security. All these actions can be made by means of financial security – and its components in particular.

The most important components of enterprise financial security policy include: means (technical, informational, organizational, financial, legal, intellectual), methods (technical, informational, organizational, financial, legal, intellectual), and main tools for guaranteeing stable and effective functioning of an enterprise (financial state analysis with a help of indicators). Due to the fact that relations in financial resources management and optimization of its usage, as well as financial leverages and methods that guarantee stable and effective functioning of an enterprise gain importance, a lot of attention should be paid to creation of an integral maintenance of financial security system.

The first component of enterprise financial security policy includes means with a help of which the analysis of technological processes, search for internal reserves and development of technological strategy of enterprise development are conducted. These means include:

1) hardware (PC software, etc.). Privacy of technical and technological component of financial security of the enterprise implies the implementation of several stages:

- analysis of the technology market and enterprise's industry production of the related industries;

- analysis of technological processes and research internal resources to improve technologies used;

- analysis of enterprises commodity markets of related industries, assessment of the markets prospects as for firm goods, prediction the specificity of technological processes required for the production of competitive products;

- elaboration of technological strategy of enterprise development;

- implementation of plans of the enterprise technological development during its activity;

- analyzing the practical implementation of measures to protect the technical and technological component of enterprise financial security;

2) organizational means (create organizational structural units that specialize in providing enterprise financial security);

3) informational means (print and video products of confidentiality);

4) financial assets (cash security of the system of enterprise economic security);

5) legal means (control of the enterprise by governmental laws and regulations and development of their own regulations on economic security);

6) personnel (personnel provision of enterprise, the specifics of which must be enterprise financial security). Personnel planning and management should be aimed at protecting the financial security, comprising the system of selection, recruitment, training and motivation of employees, including various incentives, the prestige of the profession and provide social benefits and so on;

7) Intelligent agents (involvement of specialists with higher education and scientific workers to upgrade enterprise security).

Means turn to the next (second) component of the policy of financial security, such as methods to ensure financial security, which is shown in Fig. 1. Here is a list of these methods:

1) technical, which include supervision, monitoring and identification;

2) informational, which include specifications for employees, analytical materials of a confidential nature, etc;

3) organizational (liquidity assets, solvency, organizational, credibility, financial services, business activity, profitability);

4) financial resources (allowance functioning of financial security company);

- 5) legal, which imply legal protection of the legitimate rights and interests and promote the actions of law enforcement agencies;
- 6) personnel, such as recruitment, training personnel to ensure the enterprise security;
- 7) intelligent - patents, know-how, etc.

Scientific and practical effectiveness of the results determined by expert together with an assessment of their economic and social efficiency under these following indicators: novelty; prospects; potential scale practical use; the degree of probability of achieving positive results.

Assessment of practical research results include the following steps:

- determination of aggregate necessary legal documents that reflect the requirements proposed in the results;
- determine the list of data needed to assess the scientific and practical level proposed in the results;
- formation of analogues used in the global or national level, and setting values of comparable indicators;
- for each analogue should be set to the same performance indicators;
- errors in the values of each indicator should take the same for all counterparts.

In assessing the scientific and practical level results should take into account their possible impact on improving performance of scientific and technological level of production in a region, the country's economy.

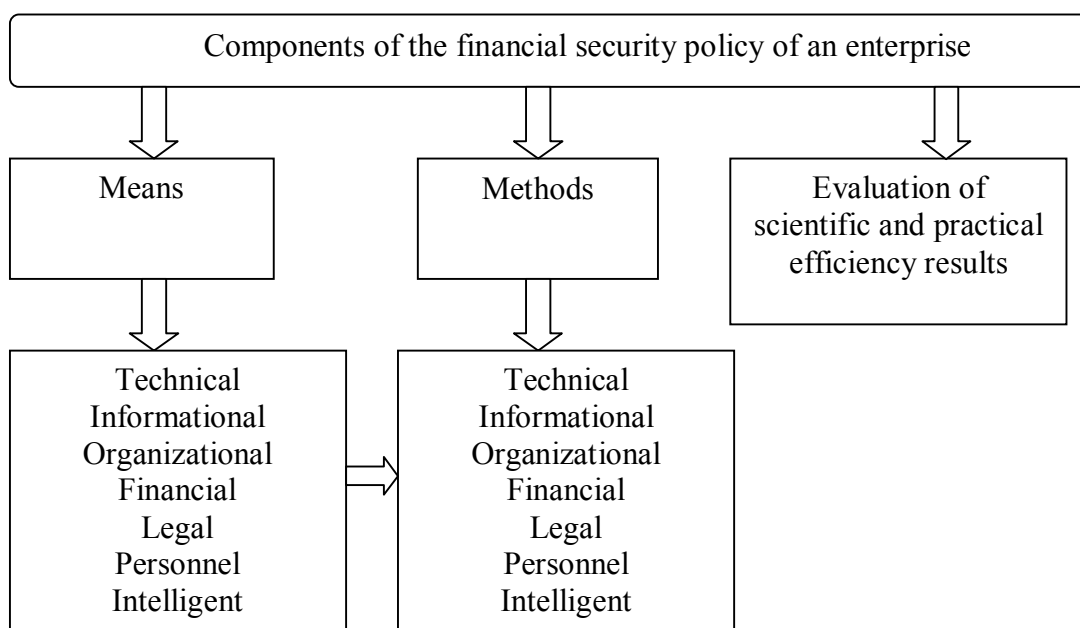


Fig.1. Components of the financial security policy of an enterprise

Conclusions.

The study presents theoretical and methodological guidelines of financial security company, which is an important factor in its stable activity, which, in turn, is possible through its successful financial security policies that can be controlled by its components, such as means and techniques of policy of enterprise financial security and evaluation of scientific and practical efficiency results, which allow to predict the financial risks and threats at the enterprise and carry out a set of measures to ensure the stability of the financial system of the enterprise.

Further studies will be used to improve the financial security policy of an enterprise through innovative methods.

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