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FORECASTING OF DIRECTIONS AND METHODS OF PROVIDING FINANCIAL AND ECONOMIC SAFETY OF NEW ENTERPRISE

ПРОГНОЗУВАННЯ НАПРЯМІВ ТА МЕТОДІВ ЗАБЕЗПЕЧЕННЯ ФІНАНСОВО-ЕКОНОМІЧНОЇ БЕЗПЕКИ НОВОСТВОРЕНОГО ПІДПРИЄМСТВА

ПРОГНОЗИРОВАНИЕ НАПРАВЛЕНИЙ И МЕТОДОВ ОБЕСПЕЧЕНИЯ ФИНАНСОВО-ЭКОНОМИЧЕСКОЙ БЕЗОПАСНОСТИ НОВОСОЗДАННОГО ПРЕДПРИЯТИЯ

Summary. *The scientific work is devoted to the review of risk factors of financial and economic security of the newly created enterprise and ways of their forecasting and overcoming. The distribution of external and internal risk factors is considered.*

It is pointed out that under current conditions business entities are constantly under the influence of threats and dangers emanating from the external and internal environment.

Specific conditions, which are specified, must be carried out in order to protect the newly created company from internal and external threats to maintain financial and economic security.

It is shown that financial and economic security is an integral part of the success of a newly created enterprise during the creation and when forecasting activities for the future.

It is proved that the financial and economic security of the enterprise and its successful activity in the future depend on a number of the actions specified in this article.

Key words: *enterprise, financial and economic security, external risk, internal risk, assessment of the level of financial and economic security of the enterprise.*

Анотація. *Наукова праця присвячена огляду факторів ризику фінансово-економічної безпеки підприємства та способів їх прогнозування і подолання. Розглянуто погір на зовнішні та внутрішні фактори ризику.*

Вказано, що у сучасних умовах суб'єкти господарювання постійно перебувають під впливом погроз і небезпек, що виходять із зовнішнього і внутрішнього середовища.

Вказано, конкретні умови, які повинні бути виконані, аби забезпечити захист новоствореної компанії від внутрішніх та зовнішніх загроз для підтримки фінансово-економічної безпеки.

Показано, що фінансово-економічна безпека є невід'ємною частиною успішності новоствореного підприємства як на момент створення, так і при прогнозуванні діяльності на майбутнє.

Доведено, що від ряду вказаних у цій статті дій залежить фінансово-економічна безпека підприємства та його успішна діяльність у майбутньому.

Ключові слова: підприємство, фінансово-економічна безпека, зовнішній ризик, внутрішній ризик, оцінка рівня фінансово-економічної безпеки підприємства.

Аннотация. Научная работа посвящена обзору факторов риска финансово-экономической безопасности предприятия и способов их прогнозирования и преодоления. Рассмотрено распределение на внешние и внутренние факторы риска.

Указано, что в современных условиях субъекты хозяйствования постоянно находятся под воздействием угроз и опасностей, исходящих из внешней и внутренней среды.

Указаны конкретные условия, которые должны быть выполнены, чтобы обеспечить защиту новосозданной компании от внутренних и внешних угроз для поддержания финансово-экономической безопасности.

Показано, что финансово-экономическая безопасность является неотъемлемой частью успешности новосозданного предприятия как на момент создания, так и при прогнозировании деятельности на будущее.

Доказано, что от ряда указанных в этой статье действий зависит финансово-экономическая безопасность предприятия и его успешная деятельность в будущем.

Ключевые слова: предприятие, финансово-экономическая безопасность, внешний риск, внутренний риск, оценка уровня финансово-экономической безопасности предприятия.

Statement of the problem. A special place in the system of national economic security of the country has the problem of economic security of newly created enterprises. The functioning of enterprises is carried out in conditions of a reduction in the volume of investment, including government investments, high percent rates for long-term bank loans, instability of tax legislation, etc., which significantly reduces the level of viability of enterprises and increases the likelihood of a transition to a crisis.

The crisis trends at the micro level create the prerequisites for negative trends in the development of regional systems and a reduction in the level of national economic security.

In this regard, it is advisable to develop new approaches to more effective implementation of management functions, taking into account the high degree of uncertainty (entropy) of the conditions for the functioning of enterprises — in fact, the conditions for their survival. Such a modern direction should be the economic diagnosis of the activities of enterprises.

Economic diagnostics involves identifying the problems of the functioning of an enterprise in conditions of increased entropy of its internal and external environment (or taking into account internal and external constraints) and the development of promising recommendations for their resolution.

The implementation of measures to ensure economic security of the enterprise should be approached in a comprehensive manner, but, it is necessary to identify the main link that will serve as the basis for the development of further effective management decisions.

The most important part of the economic security of the enterprise is, in our view, financial security, since only

the person who manages the cash flows of the enterprise determines its strategic development.

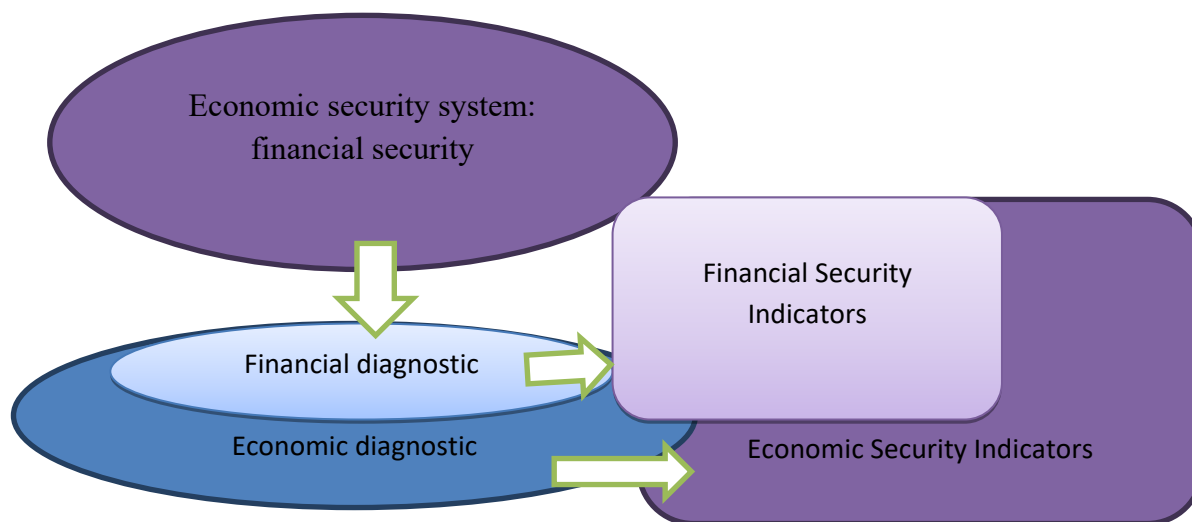
Analysis of recent research and publications. Ukrainian and Russian scientists are engaged in the theoretical bases of financial security, as a component of economic security, practical approaches to implementing financial security in the enterprise, they study the problems of strategic planning for financial security. The main among them are: Blank I. A. [1], Bogomolov V. A. [2], Voznyuk G. L., Zagorodni A. G., [3], Gudz O. E. [4], Senchagov V. K. [5] and others.

Despite this fact, the following issues can be classified as debatable issues: there is practically no single approach to understanding the category “economic security of an enterprise”; the development of a scientifically based classification of the threat of economic security at the enterprise level has not been completed; only partially formulated the principles of management of the state of economic security of enterprises; the mechanism of managing the state of economic security of an enterprise has not been fully worked out.

The purpose of the article is to study theoretical approach to the essence of the financial and economic security of the newly created enterprise and discourse of types of risks, coverage of aspects of implementation of the system of ensuring the financial and economic security of the enterprise.

The main material. The financial and economic security of the enterprise is one of the main conditions for its stable, successful and long-term work. Therefore, the analysis of the financial condition of an enterprise necessarily includes an analysis of its financial and economic security.

Financial security of the enterprise is determined by the influence of the external environment, which changes



Pic.1. Interaction of diagnostic and economic security systems

all the time in the market economy, never remains stable, constant or unchanged.

Taking into account the dominant position of the financial component in the modern economy, we have the right to characterize it as an economy that is managed financially: through financial mechanisms, through financial leverage, financial incentives and for financial purposes [4].

Thus, financial security is the most important aspect. It is usually regarded as an important element of the company's overall economic security (Pic.1).

The main objective of ensuring financial security is to guarantee the stable and most efficient functioning of the

enterprise in the current period and a high potential for development in the future. The threats of financial security of an enterprise can be divided into external and internal threats (tab.1) [3, 5].

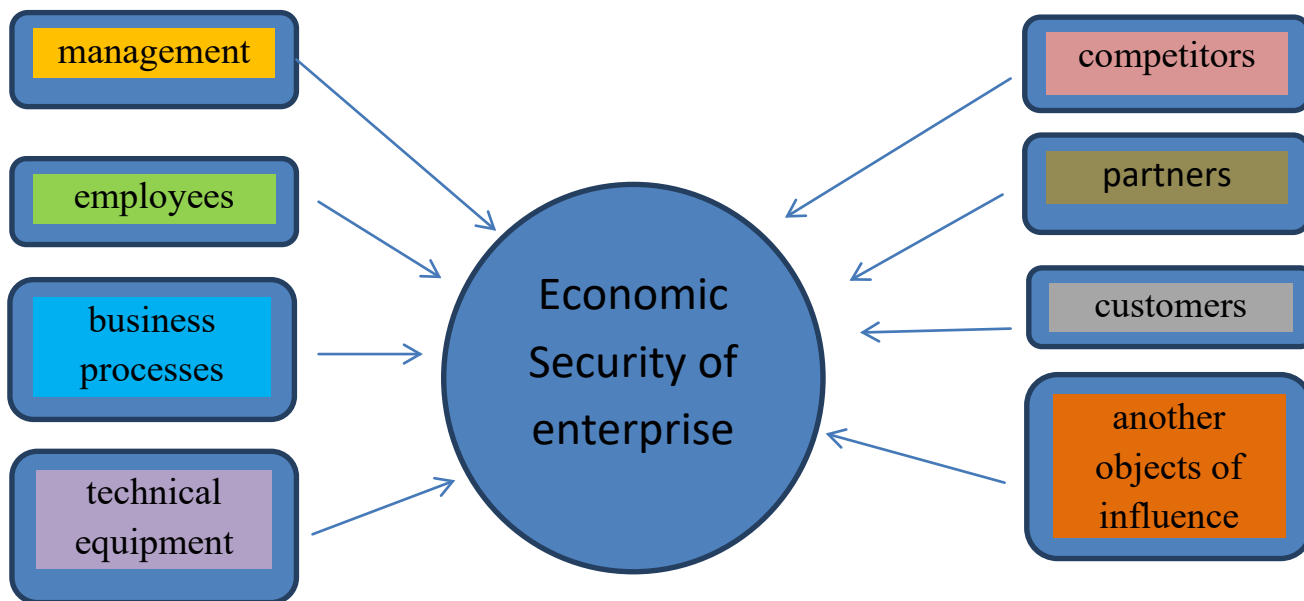
An urgent task that any enterprise must solve is the task of assessing risks and forecasting their state in terms of performing its functions, taking measures to protect them from the impact of various internal and external factors [1, 2].

Analysis of internal and external threats to the financial and economic security of the enterprise is necessary in the strategic planning of the enterprise and allows to make the right tactical decisions to ensure successful financial

Table 1

Internal and external threats

Internal threats	External threats
Unqualified management, errors in strategic planning and tactical decision making	Unfavorable macroeconomic conditions: general economic situation in the country and the region, crises
Weak marketing research	Government crises
Insufficient liquidity of the company's assets	Sustainability of the regulatory framework
Low level of qualification of the main staff	Instability of tax, credit and insurance policies
Non-competitive pricing policy	Rate of inflation and inflation forecast
Weak technical equipment of the enterprise	Instability of the state's exchange rate policy and / or exchange rate
Interruptions in the operation of equipment and communications	Lack of funds for investing in the region, low level of investment activity
Errors in the organization of safety of financial and material assets	Adverse credit conditions for enterprises, changes in interest rates on loans
Leakage of the company's strategic and financial information, shortcomings in the organization of work of the security service of the enterprise	Unfair competition in the market
Low level of business reputation of the enterprise	Adverse criminogenic situation in the region, the spread of criminal and financial crimes in the financial and credit sphere
Lack of planning of the enterprise activity in emergency situations and non-compliance with contracts and contractual obligations	Natural disasters



Pic. 2. Some of the internal and external threats

activities of the enterprise [6]. Some of internal and external threats are shown below (Pic. 2).

To protect the company from external and internal threats, the services should develop and allocate the main types of threats to the interests of the company, the division of threats into external and internal, permanent and temporary, threat monitoring. It is necessary to choose methods for assessing damage, as well as the likelihood of a threat [4]. Moreover, it is important to understand possible options for implementing threats, build a model of a potential offender. It is possible to use the method of comprehensive assessment and security of the company and to find out objects of influence and sources of threats.

It can be also built a system to protect the company from external and internal threats. Protection of the company from threats is associated with illegal methods of conducting competition should be implemented. It is necessary to protect the company from threats related to the “human factor”. Furthermore, features of assessing and analyzing threats in various business areas are very significant. Moreover, it is important to choose company security or outsourcing services, who will conduct the security measures and the choice between a private security company and extra-departmental security.

Features of the company’s protection should be identified in times of crisis.

It will not be superfluous to construct a threat protection system in representative offices of foreign companies operating in Ukraine, in holdings, in subsidiaries, in companies that have a complex organizational (geographically separated) structure.

Tasks of the financial security services of the firm:

- diagnose external and internal threats to the company’s activities, ways to neutralize these threats and eliminate their consequences;
- features of the company’s protection in a crisis;
- methods of protecting information and preserving trade secrets;
- effective methods of hiring, monitoring and dismissing staff, preventing abuse on their part;
- how to create a system for managing and minimizing economic risks;
- the algorithm of verification of the trustworthiness of the counterparty;
- how to create a protected business structure, etc.

Conclusion. The Ukrainian economy for the last time seems extremely ambiguous by the socio-economic indicators of the period of transformation. In these conditions, the issues of economic security of enterprises in general, and financial, in particular, are put at the forefront. The conditions for the functioning of enterprises are characterized by a high level of uncertainty, dynamism, the presence of a large number of external and internal threats and, as a result, the formation of an unsustainable financial condition of the enterprise. A system, which is needed, will develop a set of advanced solutions to localize negative factors.

As such a management system, it is proposed to use the system of financial diagnostics. To date, there is a lack of methodological developments associated with the formation of a system for assessing the financial security of seaports as specific transport enterprises. Existing approaches do not fully cover the procedures for selecting and normative assessment of the financial port security indicators. An obligatory condition for effective financial diagnostics is the organization of monitoring of financial ratios for the purpose of early diagnosis of crisis phenomena.

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