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STATE REGULATION OF FINANCIAL AND ECONOMIC SAFETY OF SUBJECTS OF ECONOMIC ACTIVITY

Abstract. Scientists analyzed different opinions on the concepts of “economic security”, “financial security”, “financial and economic security”, defined role of government in shaping defense entities from various threats described laws and regulations as the legal basis for state regulation, the influence of certain directions, methods and instruments of state regulation of the economy on objects of management of financial and economic security of economic entities – the parameters of their financial and economic effect The recommendations for improving the efficiency of state regulation of financial and economic security of economic entities have been developed.

Keywords: economic security, financial security, financial and economic security, methods of direct state regulation, methods of indirect state regulation.

ДЕРЖАВНЕ РЕГУЛЮВАННЯ ФІНАНСОВО-ЕКОНОМІЧНОЇ БЕЗПЕКИ СУБ'ЄКТІВ ГОСПОДАРЮВАННЯ

Анотація. Проаналізовано думки різних вчених щодо понять “економічна безпека”, “фінансова безпека”, “фінансово-економічна безпека”, визначено роль державних органів у формуванні захисту суб'єктів господарювання від різних загроз, схарактеризовано законодавчі та нормативно-правові акти як правової основи державного регулювання, розглянуто як впливають окремі напрями, методи та інструменти державного регулювання економіки на об'єкти управління фінансово-економічною безпекою суб'єктів господарювання – параметри їх фінансово-економічної діяльності, розроблені рекомендації щодо підвищення ефективності державного регулювання фінансово-економічної безпеки суб'єктів господарювання.

Ключові слова: економічна безпека, фінансова безпека, фінансово-економічна безпека, методи прямого державного регулювання, методи непрямого державного регулювання.

ГОСУДАРСТВЕННОЕ РЕГУЛИРОВАНИЕ ФИНАНСОВО-ЭКОНОМИЧЕСКОЙ БЕЗОПАСНОСТИ СУБЪЕКТОВ ХОЗЯЙСТВОВАНИЯ

Аннотация. Проанализированы мнения различных ученых относительно понятий “экономическая безопасность”, “финансовая безопасность”, “финансово-экономическая безопасность”, определена роль государственных органов в формировании защиты субъектов хозяйствования от различных угроз, охарактеризованы законодательные и нормативно-правовые акты как правовой основы государственного регулирования, рассмотрено как влияют отдельные направления, методы и инструменты государственного регулирования экономики на объекты управления финансово-экономической

безопасностью субъектов хозяйствования — параметры их финансово-экономической деятельности, разработаны рекомендации по повышению эффективности государственного регулирования финансово-экономической безопасности субъектов хозяйствования.

Ключевые слова: экономическая безопасность, финансовая безопасность, финансово-экономическая безопасность, методы прямого государственного регулирования, методы косвенного государственного регулирования.

Statement of a problem. In modern market conditions the entity, organization or the organization play an important role in creation of positive social and economic development of the country. In particular, ensuring financial and economic safety allows these subjects of managing not only to survive in present crisis realities, but also to receive and maximize profits both on internal, and in the foreign markets. Level of financial and economic safety depends first of all on process performance of management at the entity, the threats and risks designed to avoid. But in realities it is difficult for management to control the level of financial and economic safety alone therefore the state directly helps with it.

Analysis of the last researches and publications. Financial and economic safety one of the major subjects which finds the reflection in works of domestic scientists: A. Baranetskaya, A. Baranovsky, A. Bondarenko, Yu. Vasina, V. Vasyurenko, L. Gerasimenko, S. Dzyubik, T. Zhelyuk Ya. Zvolyak, V. Karkovsky, A. Korystin, V. Martynyuk, A. Marchenko, A. Melnik, I. Moiseenko, S. Onishko, A. Orlik, N. Podolchak, T. Popovic, T. Posnova, A. Rivak, N. Sinyugin, G. Starostenko, V. Su-

khetsky, V. Fedosova, S. Yury and many other scientists.

Article purpose — to disclose essence of such concepts as “economic safety”, “financial safety”, and “financial and economic safety”; to research a role of state bodies in forming of protection of subjects of managing against various threats; to characterize the main directions of influence of the state on financial and economic safety of the entities; to consider methods of state regulation of economic activity and the legal basis of state regulation; to determine influence of the separate directions, methods and instruments of state regulation of economy on objects of management of financial and economic safety of subjects of managing; to develop recommendations about increase in efficiency of state regulation of financial and economic safety of subjects of managing.

Statement of the main material. The state performs direct influence on the level of financial and economic safety of the entities, organizations, the organizations creating at the same time organizational, economic and legal conditions of their activities, their institutional environment. The value of the state consists in creation of the corresponding conditions for ensuring fi-

nancial and economic safety of subjects of managing. For the best understanding of the matter it is reasonable to give a definition the concept “economic safety”, “financial safety”, and “financial and economic safety”. In economic literature there is no single determination of the concept “economic safety”.

According to S. Dzyubik and A. Rivak the economic safety of the state is such state of the economy and institutes of the power in case of which the guaranteed protection of national interests, harmonious, socially oriented development of the country in general, sufficient economic and defensive potential even is provided in case of the most adverse options of development of internal and external processes [1].

However A. Korystin considers that the economic safety should be treated as providing a capability to survival of the country in case of natural and ecological disasters or in the conditions of national and world economic catastrophic crashes [2].

G. Starostenko, S. Onishko and T. Posnov are claimed that the economic safety is a difficult multiple-factor dynamic system, is expressed in its scales, structure and technological level at which she is capable to create material and financial resources which are sufficient, on – the first, for protection of interests in internal political, international, information, ecological spheres, in the sphere of human health, protection against terrorism, corruption, etc., and secondly, for ensuring level and quality of life of the population, guarantees a possibility of support I sotsiat a leg of the world and public stability and also creates conditions for economic growth [3].

Agree with most of researchers, the economic safety promotes creation by the reliable and provided all necessary means of the state, security of national-state interests in the sphere of economy. One of the most important components of an economic safety is financial safety without which it is impracticable to solve any of the tasks facing the state. In this context interpretation of this concept which is rendered by S. Yury and V. Fedosov according to them financial safety is important – it is security of financial interests at all levels of the financial relations; a certain level of independence, stability and stability of a financial system of the country in the conditions of impact on it the external and internal destabilizing factors constituting threat of financial safety; a capability of a financial system of the state to provide effective functioning of a national economic system and sustained economic growth [4].

In particular, in Methodical recommendations about calculation of level of an economic safety of Ukraine to № 1277 from 29.10.2013 of river it is specified that financial safety is a condition of a financial system of the country in case of which necessary financial conditions for stable social and economic development of the country are created, its resistance to financial shocks and imbalances is provided, conditions for preserving integrity and unity of a financial system of the country are created [5].

In works the scientist V. Martynyuk notes the interpretation of financial safety as to an important component of an economic safety which owes manifestation at all levels of the financial

relations (micro-, meso-, macro-, mega-ekonomichny level) and it is directed to protection of the vital financial and economic interests of the personality, a household, the entity, organization, organization, an industry of an economic complex, subsystems of national economy, the region, state, an economic system at the level of the world economy through a research of sources of origin a cart of their dangers and potential hazards, and acceptances of necessary target actions for neutralization of the destabilizing factors and minimization/elimination of endogenous and exogenous threats for the purpose of achievement of financial independence, stability, ensuring the balanced development of the fiscal sphere, bank and non-bank financial sectors, effective implementation of customs affairs, implementations of the proved monetary, anti-inflation and monetarist policies, implementation of the weighed debt policy, improvement of the investment climate, Strengthening of financial potential of real production sector, subjects of managing, households [6].

We will note that the concept of financial and economic safety of the entity entered scientific turnover, obviously emphasizes interdependence of economic and financial activities of the entity. Financial and economic safety is considered as a financial and economic provision which promotes ensuring security of its financial and economic interests from negative factors of the internal and external environment and creation of necessary financial and economic conditions for continuous successful performance and sustainable development of the entity [7, p. 15].

According to A. Bondarenko financial and economic safety is a result of a complex of the components oriented to elimination of financial and economic threats of functioning and development of the entity and ensuring its financial stability and independence, high competitiveness of technological potential, optimality and organizational effectiveness, legal protection of activities, protection of the information environment, a trade secret, safety of personnel, the equity, property and commercial interests [8].

Podolchak and V. Karkovsky note that in financial and economic safety of the entity it is necessary to understand security of capacity of the entity in various fields of activity from negative impact of external and internal factors, direct or indirect threats and also the subject's capability to reproduction [9, p. 5]. Each of these determinations has the right to existence as each of them characterizes financial and economic safety as a certain condition of security of financial and economic interests, the capacity of the entity, a trade secret from financial and economic threats and creates proper financial and economic conditions for its reproduction.

In modern conditions of development of economy normal functioning of entrepreneurial structures is influenced by many factors, in particular, inflation, unemployment, instability of the national currency rate, violation of balance between the aggregate demand and the aggregate supply, war in the east, annexation of the Crimea and other factors. In these conditions there is a need for activization of a role of the state for ensuring financial and economic safety of an entrepreneur-

ship. The leading role of state bodies in forming of protection of subjects of managing against various threats of their financial and economic safety consists in the following (table 1).

The main directions of influence of the state on financial and economic safety of the entities is regulation [7, p. 51]:

- forming of information support of management of financial and economic safety of the entity (approval of national accounting standards and financial reporting of the entity);
- currency circulation and forms of calculations;

- credit operations;
- currency control;
- regulation of investment transactions;
- insurance;
- insolvency proceedings and liquidations of the entity, order and forms of sanitation;
- protection of a trade secret and intellectual property items;
- forms and methods of competitive struggle.

It should be noted that for the purpose of state regulation of economic activity of organizations, the entities, the organizations the following methods (figure 1) use.

Table 1

Role of state bodies in forming of protection of subjects of managing against various threats¹

Name of safety	Essence	Directions
Property safety	Forming of legal security of an entrepreneurship	Protection of the property rights, legal regulation of the economic relations
Market safety	Prevention of formation of monopolies and monopoly abuse	Fight against an unfair competition, control of the prices
Financial safety	Security of stability of national monetary unit, effective functioning of the financial markets: credit, share, insurance and others; prevention of speculation in the security market	Protection of the rights of investors, regulations of insolvency proceedings, recovery of solvency and sanitation, state financial support of an entrepreneurship and so forth
Intellectual and information security	Standard legal regulation of protection of intellectual property and protection of a trade secret	Protection of an author's right and patent law, industrial, trademarks of trade names and commercial designations
Safety of foreign economic activity	State support of export, protection of a national producer against a foreign competition, prevention of an exchange rate fluctuation	Ensuring product competitiveness, ensuring settlement of debt obligations with foreign partners
Personnel safety	Ensuring stable functioning of the entity irrespective of human subjective or objective factors	Quality control of educational services, in particular in the higher education, standard legal support of a labor activity

Source: it is constituted by the author on the basis of sources [7; 10–13]

Straight lines (administrative)	Indirect (economic)
<ul style="list-style-type: none"> •Public target financing; •Establishment of standard quality requirements and certification of technologies and products; •Establishment of quotas for production, import and export of products; •Conducting state examination and establishment of state standards; •Determination of strategic objectives of development of economy and so forth. 	<ul style="list-style-type: none"> •Installation of system of taxes, privileges in the taxation, differentiations of taxes; •Provision of privileges in crediting; •Regulation of the currency rate of national monetary unit; •Customs regulation of export and import; •Establishments of the currency rates and terms of the exchange of currencies and so forth.

Fig. 1. Methods of state regulation of economic activity²

² Source: it is constituted by the author on the basis of a source [14]

With below-stated the drawing we can see that methods of direct regulation use for the purpose of direct intervention of the state in economic processes and economic activity of subjects. Such impact provides implementation of actions using instruments of administrative regulation and use of the budget regarding the state assignments. At the same time methods of indirect regulation use for the purpose of forming of a favorable economic environment, forces subjects of market economy to work in the direction, necessary for the state. Besides there is a mediated regulation – it is impact of the state on economic interests tools of financial and budget, monetary,

price, investment and other policy [14, p. 214].

The legal basis of state regulation of financial and economic activities of subjects of managing it is performed based on legislative and financial legal acts among which:

- Constitution of Ukraine;
- Codes of Ukraine (Civil, Criminal, Economic)
- Laws of Ukraine (“About investing activities”, “About foreign economic activity”, “About financial services and state regulation of the markets of financial services”, “About information”, etc.);
- methodical recommendations (“Prevention and anti-corruption

tion in state bodies and local government bodies”);

- Resolutions (NBU, Verkhovna Rada of Ukraine, Cabinet council of Ukraine);
- Presidential decrees.

The Constitution of Ukraine — governs the relations in the sphere of managing, in particular, according to art. 18 foreign policy activities of Ukraine are aimed at providing its national interests and safety by maintenance of peaceful and mutually beneficial cooperation with members of the international community on the basis of the conventional principles and rules of international law. It is also worth noting that in art. 42 of this Law it is specified that everyone has the right to the business activity which isn't forbidden by the law. The state provides protection of the competition in business activity. Monopoly abuses in the market, illegal restriction of the competition and an unfair competition aren't allowed. Types and limits of monopoly are determined by the law [15].

The Civil code of Ukraine (further — CKU) governs the personal non-property and property relations (the civil relations) based on legal equality, free declaration of will, property independence of their participants. In art. 53 of the Law it is specified that the right to implementation of the business activity which isn't forbidden by the law has physical person with full civil legal capacity. In art. 276 of CKU it is specified that public authority, authority of the Autonomous Republic of Crimea, local government body, physical person or the legal entity, decisions, actions or divergence of which violated the personal non-property right of physical

person, are obliged to make necessary actions for its immediate renewal [16].

According to the Criminal code of Ukraine legal support of protection of the rights and freedoms of the person and citizen, property, public order and public safety, the environment, the constitutional system of Ukraine from criminal encroachments, providing the world and safety of mankind and also prevention of crimes is performed. In art. 200 it is specified that forgery on the translation, payment cards or other access facilities to bank accounts, electronic money, acquisition, storage, transportation, shipment with a sales objective of forgery documents on the translation, payment cards or their use or sale and also illegal release or use of electronic money — is punished by a penalty from three to five thousand free minima of income of citizens [17].

In art. 1 of the Gospodarsky code of Ukraine (further — GKU) determines the basic principles of managing in Ukraine and governs the economic relations arising in the course of the organization and implementation of economic activity between subjects of managing and also between these subjects and other participants of the relations in the sphere of managing. According to art. 20 of GKU the state provides protection of the rights and legitimate interests of subjects of managing and consumers. Each subject of managing and the consumer has a right of defense of the rights and legitimate interests. In art. 329 it is specified that the state guarantees to subjects of innovative activities protection and protection of intellectual property rights, protection against an unfair competition in the sphere of innovative activities [18].

The law of Ukraine “About investing activities” is aimed at providing equal protection of the rights, interests and property of subjects of investing activities irrespective of patterns of ownership and also at effective investment of economy of Ukraine, development of the international economic cooperation and integration. In art. 19 of this Law State guarantees protection of investments irrespective of patterns of ownership and also foreign investments. Protection of investments is provided with the legislation of Ukraine and also international treaties of Ukraine [19].

Besides, according to art. 8 of the Law of Ukraine “About foreign economic activity” state regulation of foreign economic activity shall provide creation of equal opportunities for subjects of foreign economic activity to develop all types of business activity irrespective of patterns of ownership and all directions of use of income and implementation of investments [20].

According to the Law of Ukraine “About financial services and state regulation of the markets of financial services” in art. 31 it is specified that unauthorized disclosure of information with limited access, attracts responsibility according to laws, except cases when such disclosure is necessary for prevention of legalization of the money received in the criminal way or to monitoring bodies for ensuring control of observance by taxpayers of the tax and foreign exchange legislation [21].

According to the Law of Ukraine “About information” in art. 21 it is specified that information on physical person and also information, access to which is limited by physical person or

legal entity, except subjects of powers of authority, is Confidential. Confidential information can extend at will (consent) of the corresponding person in the order determined by it according to provided by it conditions and also in other cases determined by the law [22].

Influence of the separate directions, methods and instruments of state regulation of economy on objects of management of financial and economic safety of subjects of managing — parameters of their financial and economic activities is provided in fig. 2 [7, p. 53].

So, a property, plant and equipment of the regulating impact of the state on financial and economic safety of subjects of managing are:

- provision of tax benefits, state grants;
- carrying out price, monetary policy of the NBU;
- implementation of preferential crediting and legal regulation of performance of economic agreements;
- implementation of actions for protection against the external competition and prevention of bankruptcy;
- state regulation of currency circulation, forms of calculations, investing and insurance activity, security market;
- control of provision of public contracts and accomplishment of orders.

We will note that for effective state regulation of financial and economic safety of subjects of managing in Ukraine a row legislative and the financial legal acts regulating economic activity of the entity is accepted, but in modern conditions of development of economy of it it isn't enough, it is necessary: to enter monitoring of level of an economic safety and its components, in particular financial safety; to

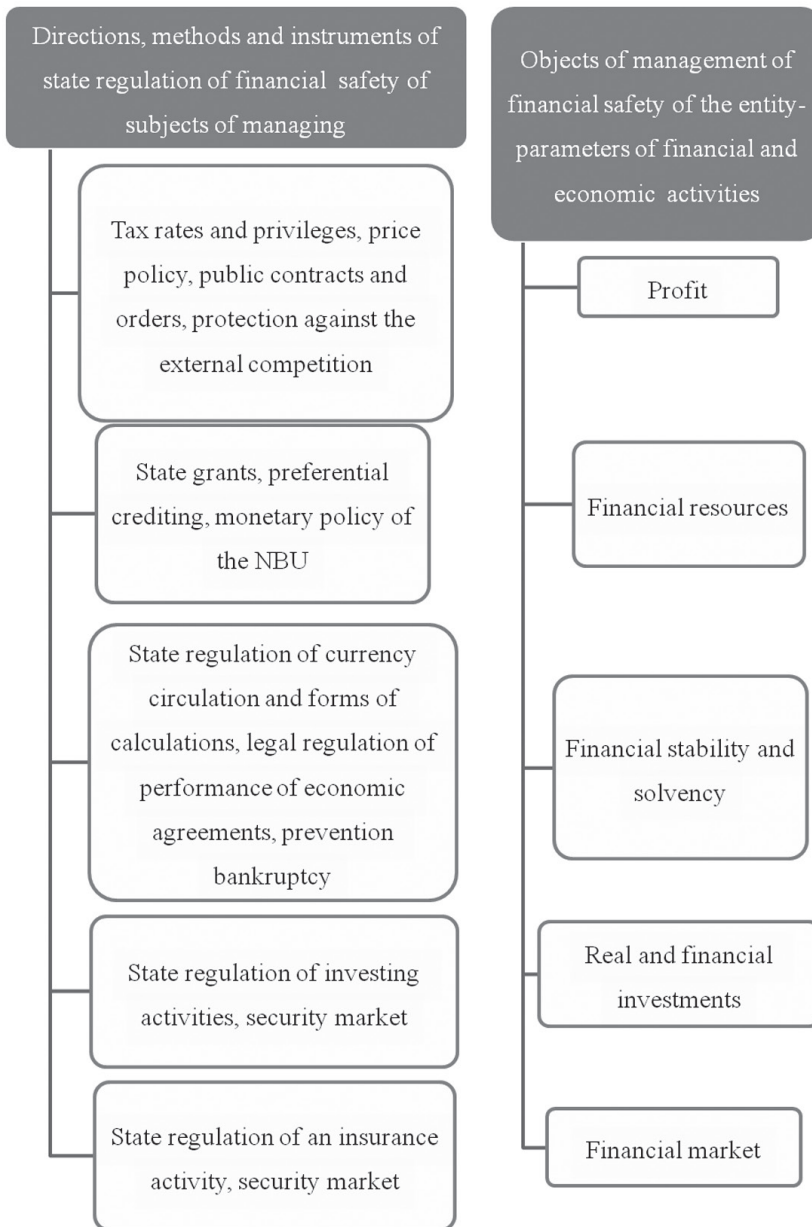


Fig. 2. State regulation of financial and economic safety of subjects of managing

promote increase in return on assets and competitiveness of the entities; implementation at the entities of all patterns of ownership of the international quality management systems; manage-

ments of institutional characteristics of safety within the legal relations with partners; document registration, property rights. In our opinion, when accounting these recommendations state

regulation of financial and economic safety of subjects of managing it will be performed more effectively.

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