

## FINANCIAL AND ECONOMIC SECURITY OF AGRICULTURAL ENTERPRISES: THEORY AND PRACTICE

Practical experience of the successful agricultural policy of foreign countries testifies to the close connection between agricultural and rural development. The agricultural sector has a significant impact on the recovery and sustainable growth of the national economy, if the interests of agriculture, rural communities and society as a whole are coordinated in the regulation of its development. Low level of state regulation and support for the activities of agricultural enterprises leads to the need of independent determination of the development strategy, which requires the creation of the economic security system at the enterprise.

Researchers and practitioners who study security issues provide many definitions of both security and economic security of enterprises. Undoubtedly, the change in economic, political, social relations affects the views of the authors on this concept, but even today, there is no common opinion on the essence of this concept, and, accordingly, the lack of a common point of view on functional components of economic security.

Each of the approaches is characterized by separate common and different parameters when the issue of sectorial security of enterprises is raised. Issues of economic security of agricultural enterprises, the specifics of which require the establishment of a mechanism of double adaptation to economic and climatic conditions, need special attention. Based on this, there is a need for the retrospective analysis of the main approaches to the essence of economic security of agricultural enterprises and allocation of its functional components.

Within the article, existing approaches to the interpretation of the concept of "economic security of the enterprise" are considered and the retrospective analysis of conceptual approaches to the definition of this concept is conducted, the main functional components of economic security of enterprises adequate to modern realities are determined. Particular attention needs to be paid to the issues of economic security of agricultural enterprises, the specifics of which require the establishment of a mechanism of double adaptation to economic and climatic conditions.

It is noted that the economic security of the enterprise is the subject and object of management and requires the following: description of the object of management, formalization of the existence purposes of the object of management, defining a set of criteria for object management, designing and creating a management system that is able to minimize losses and provide protection against internal and external threats. The economic security system of the enterprise should be considered as a structured set of interconnected elements of external and internal security actors, their functionality, economic security policy, organizational structure, strategies and tactics, principles and methods aimed at ensuring the functioning of the business entity and able to counter internal and external threats.

**Keywords:** economic security, economic security system of the enterprise, management of the economic security system, functional components of economic security of enterprises.

### References

1. Hlushkov, V. (2012). Ekonomichna bezpeka pidpriemstva yak dynamichna katehoriia [Economic security of the enterprise as a dynamic category]. *Zbirnyk naukovykh prats VNAU. Seriya: Ekonomichni nauky – Collection of scientific works of VNAU. Series: Economic sciences*, 4 (70) (2), 47–53 [in Ukrainian].
2. Hnylytska, L. (2013). Teoretyko-metodolohichniy instrumentarii formuvannia systemy zabezpechennia ekonomichnoi bezpeky pidpriemstva [Theoretical and methodological tools for the formation of the system of ensuring the economic security of the enterprise]. *Bukhhalterskyi oblik i audyt – Accounting and Auditing*, 9, 37–45 [in Ukrainian].
3. Shulha, I. (2011). *Formuvannia systemy ekonomichnoi bezpeky emisiinoi diialnosti aktsionernykh tovarystv [Formation of system of economic security of emission activity of joint-stock companies]*. (Doctor's thesis). VNZ «Un-t ekonomiky ta prava KROK», Kyiv [in Ukrainian].
4. Ivaniuta, T. (2009). *Ekonomichna bezpeka pidpriemstva [Economic security of the enterprise]*. Kyiv: Tsentr uchbovoi lit. [in Ukrainian].
5. Kyrychenko, O. (Ed.). (2010). *Problemy upravlinnia ekonomichnoiu bezpekoiu subiektiv hospodariuvannia [Problems of managing economic security of business entities]*. Kyiv: IMB Universytetu ekonomiky ta prava «KROK» [in Ukrainian].
6. Yakubovych, Z. (2010). Formuvannia systemy ekonomichnoi bezpeky mashynobudivnoho pidpriemstva [Formation of system of economic safety of machine-building enterprise]. *Visnyk TNEU – TNEU Bulletin*, 1, 81–86 [in Ukrainian].
7. Belousova I. (2010). *Modernizatsiia systemy ekonomichnoi bezpeky subiektiv hospodarskoi diialnosti v protsesi upravlinnia vytratamy [Modernization of economic security of business entities in the process of cost management]*. (Doctor's thesis). VNZ «Un-t ekonomiky ta prava KROK», Kyiv [in Ukrainian].
8. Afanasev, V. (1981). *Obshchestvo sistemnost poznanie i upravlenie [Society: Systematicity, Cognition and Management]*. Moscow: Politizdat [in Russian].

9. Ovcharenko, Ye. (2015). *Metodolohiia formuvannia ta uzghodzhennia tsilei u systemi ekonomichnoi bezpeky pidpriemstva [Methodology of formation and coordination of goals in the system of economic security of the enterprise]*. (Doctor's thesis). Skhidnoukrainskyi natsionalnyi universytet im. Volodymyra Dalia, Sievierodonetsk [in Ukrainian].
10. Liashenko, O. (2012). *Upravlinnia ekonomichnoiu bezpekoiu pidpriemstva [Management of economic security of the enterprise]*. (Doctor's thesis). Skhidnoukrainskyi natsionalnyi universytet im. Volodymyra Dalia, Luhansk [in Ukrainian].
11. Bazylevych, V. (2014). Ekonomichna bezpeka v APK ta yii zahrozy: sutnist ta formy proiavu [Economic security in agroindustrial complex and its threats: essence and forms of manifestation] *Naukovyi visnyk Khersonskoho derzhavnoho universytetu. Seriia «Ekonomichni nauky»*, 8, 73-77 [in Ukrainian].
12. Ilchuk, V., Sadchikov, V. S. (2013). Shliakhy pidvyshchennia finansovo-ekonomichnoi bezpeky pidpriemstv ahrarnoho biznesu [Ways to improve the financial and economic security of agricultural enterprises]. *Visnyk chernihivskoho derzhavnoho tekhnolohichnoho universytetu – Visnyk of Chernihiv State Technological University*, 2 (66), 209–217 [in Ukrainian].