

Наталія Ткаченко, Мирослава Хуторна

**КОМПОЗИЦІЙНА БУДОВА ОСНОВНИХ ЕЛЕМЕНТІВ
У СИСТЕМІ ФІНАНСОВОЇ БЕЗПЕКИ ПІДПРИЄМСТВА**

Наталья Ткаченко, Мирослава Хуторна

**КОМПОЗИЦИОННОЕ ПРЕДСТАВЛЕНИЕ ОСНОВНЫХ ЭЛЕМЕНТОВ
В СИСТЕМЕ ФИНАНСОВОЙ БЕЗОПАСНОСТИ ПРЕДПРИЯТИЯ**

Natalia Tkachenko, Myroslava Khutorna

**COMPOSITIONAL STRUCTURE OF BASIC ELEMENTS
IN THE COMPANY OF FINANCIAL SECURITY OF THE ENTERPRISE**

The effectiveness of doing business in modern conditions is due to the influence of many different factors, both subjective and objective origin. In this case, the general state of the business environment can have both positive and negative effects. Note that, in general, this produces the conditions and grounds for instability for the activities of any business entity and affects its security.

The purpose of the article is to carry out a critical scientific analysis of the definition of "financial security", substantiate the position of the main approaches to the concept of "financial security" and on this basis systematize scientific approaches to understanding financial security, generalization of major internal and external threats to financial security, financial security management system of the enterprise.

The historical origin of the definition of "financial security" is determined and its semantic relationship with financial stability and financial stability is specified. These concepts are detailed in terms of the following criteria: time, semantic "core" of the concept, determinants of the economic content of the concept and the fundamental prerequisites for providing. Based on a critical review of the scientific base, the content of the analysis of the concept of "financial security" is presented, which allowed to identify two main approaches to the identification of financial security. The parameters of characterization of financial security of the enterprise are formulated. A set of the main internal and external threats to the financial security of enterprises is schematically presented. The main elements in the financial security management system of the enterprise are determined and the author's vision of the content of the researched concept is presented.

According to the author, financial security should be understood as the state of the object in the system of its relationships in terms of ability to survive and develop in the face of internal and external threats, as well as the state of protection from unpredictable and predictable factors. In this case, the financial security of the enterprise should be considered as the harmonization of the interests of the business entity in the economic format with the interests of other entities and the ability to quickly adapt to changing environments. Under such realities, the company must maintain a stable level of its operation and strive to achieve a new level of development.

Key words: financial security, threat, financial stability, financial stability, financial security system, enterprise.

References

1. Astafiev, O. Yu., & Astafieva, K. O. (2012). Otsinka finansovoyi bezpeky pidpryyemstv z urakhuvannym etapu yoho rozvytku [Assessment of financial security of enterprises taking into account the stage of its development]. *Ekonomika Kryma – Economy of Crimea*, 1(38), pp. 268–271.
2. Baranovskyi, O. I. (2014). *Filosofiya bezpeky [Philosophy of security]* (Vols. 2. Vol. 1 Osnovy ekonomichnoyi i finansovoyi bezpeky ekonomichnykh ahentiv – Fundamentals of economic and financial security of economic agents). UBS NBU.

3. Baranovskyi, O. I. (2004). *Finansova bezpeka v Ukrainsi (metodolohiya otsinky ta mekhanizmy zabezpechennya) [Financial security in Ukraine (evaluation methodology and support mechanisms)]*. Kyiv National University of Trade and Economics.
4. Blazhevich, O. G., & Kirilchuk, N. A. (2016). Otsenka finansovoy bezopasnosti predpriyatiya i vyvayleniye putey yeye povysheniya [Assessment of the enterprise financial security and the identification of its improvement methods]. *Nauchnyi vestnik: Finansy, banki, investitsii – Scientific bulletin: Finance, banks, investments*, (2), pp. 40–48.
5. Dyakonova, I. I. (2013). Finansova bezpeka yak skladova systemy stratehichnoho upravlinnia pidpryiemstvom [Financial security as a component of the strategic management system of the enterprise]. *Finansovo-kredytyna diyalnist: problemy teorii ta praktyky – Financial and credit activities: problems of theory and practice*, 1(14), pp. 102–110.
6. Yermakova, E. R. (2017). Nauchnye podkhody k opredeleniu kategorii «finansovaia bezopasnost» [Scientific approaches to the definition of the category “financial security”]. *Natsionalnye interesy: priority i bezopasnost – National interests: priorities and security*, (9(354)). <https://cyberleninka.ru/article/n/nauchnye-podkhody-k-opredeleniyu-kategorii-finansovaya-bezopasnost>.
7. Yermoshenko, M. M., & Horyacheva, K. S. (2010). *Finansova skladova ekonomichnoi bezpeky: derzhava i pidpryyemstvo [Financial component of economic security: state and enterprise]*. National Academy of Management.
8. Kyrylenko, V. I. (2005). *Investytsiina skladova ekonomichnoi bezpeky [Investment component of economic security]*. KNEU.
9. Kirichenko, O. S. (2019). Kliuchevye finansovye osobennosti gazovoi otrassli [Key financial features of the gas industry]. *Finansy i upravlenie – Finance and management*, (1), pp. 1–9.
10. Shkarlet, S. M. (Eds.). (2015). *Kontseptualni zasady formuvannia finansovo-ekonomichnoi bezpeky [Conceptual principles of formation of financial and economic security]*. FOP Lukyanenko, V. V. TPK «Orkhidea».
11. Oriekhova, K. V. (2017). *Finansova bezpeka pidpryyemstva: teoriya, metodolohiya, praktyka [Financial security of the enterprise: theory, methodology, practice]*. DVNZ «Universytet bankivskoi spravy».
12. Parfentii, L. A. (2019). *Upravlinnia finansovoiu bezpekoiu pidpryyemstv v umovakh ekonomichnoi nestabilnosti [Management of financial security of enterprises in conditions of economic instability]*. Vydavnycho-vyrobnyche pidpryyemstvo «Mriia».
13. Prokhorova, V. V., Prokhorova, Yu. V., & Kucherenko O. O. (2010). *Upravlinnia ekonomichnoi bezpekoiu pidpryyemstv [Management of economic security of enterprises]*. UkrDAZT.
14. Pogosova, M., & Medvedev, I. (2013). Information and methodical support evaluation of the bank financial safety. *Ekonomika rozvytku – Development economics*, (4), pp. 76–80.

Ткаченко Наталія Володимирівна – доктор економічних наук, професор, Інститут післядипломної освіти Київського національного університету імені Тараса Шевченка (бул. Васильківська, 36, м. Київ, 03022, Україна).

Ткаченко Наталья Владимировна – доктор экономических наук, профессор, Институт последипломного образования Киевского национального университета имени Тараса Шевченко (ул. Васильковская, 36, г. Киев, 03022, Украина).

Tkachenko Natalia – Doctor of Economics, Professor, Institute of Postgraduate Education of Taras Shevchenko Kyiv National University (36 Vasilkivska St., Kyiv, 03022, Ukraine).

E-mail: tkachenko_nt@ukr.net

ORCID: <https://orcid.org/0000-0001-6312-4586>

Хуторна Мирослава Емілівна – доктор економічних наук, доцент, професор кафедри фінансів та банківської справи Черкаського навчально-наукового інституту Університету банківської справи (бул. В. Чорновола, 164, м. Черкаси, 18029, Україна).

Хуторна Мирослава Эмильевна – доктор экономических наук, доцент, профессор кафедры финансов и банковского дела Черкасского учебно-научного института Университета банковского дела (ул. В. Черновола, 164, г. Черкасы, 18029, Украина).

Khutorna Myroslava – Doctor of Economics, Associate Professor, Professor of the Department of Finance and Banking of the Cherkasy Educational and Scientific Institute of Banking University (164 Chornovola Str., 18029 Cherkasy, Ukraine).

E-mail: lmiroslava7@gmail.com

ORCID ID: <https://orcid.org/0000-0003-0761-3021>