

# **ПЛАТФОРМА 4**

## **ПРОБЛЕМИ ЗАБЕЗПЕЧЕННЯ ФІНАНСОВО-ЕКОНОМІЧНОЇ БЕЗПЕКИ НАЦІОНАЛЬНОЇ ЕКОНОМІКИ**

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### **FEATURES OF ECONOMIC SECURITY MANAGEMENT AT THE ENTERPRISE UNDER EUROPEAN INTEGRATION**

Most Ukrainian enterprises, especially under European integration, face the problem of effective economic security (ES) management, which is able to reduce the level of threats to the enterprises' activities from various factors. That they are able to function on an expanded scale, to meet real economic needs at a level not less than critical, to ensure economic independence, to resist the existing and suddenly emerging dangers and threats [1].

An important feature of economic security management measures is that, collectively, they must create a single purposeful system. A systematic approach to its formation involves taking into account all the real conditions in which an economic entity is located as an object of economic security [2].

The essence of economic security in terms of a systematic approach is that each of its elements exists and develops not in isolation, but together with the others, and therefore each element (material and technical base, personnel, resources) is essential in obtaining the final result. In our view, under European integration the enterprise's economic security management system must provide protection against the negative impact of external and internal threats, destabilizing factors and promote the interests of owners, employees, partners of the enterprise and other stakeholders.

The purpose of managing the enterprise economic security is to minimize threats to business development and ensure the preservation of the enterprise property. Accordingly, in today's economic and European integration conditions, the enterprise's economic security management system must solve the following tasks. They include forecasting and organizing activities to prevent possible threats to the enterprise's economic security, including those arising from expanding markets; identifying, analyzing and assessing real threats to the economic security of the enterprise, as well as making management decisions to eliminate them; ensuring the enterprise financial stability, liquidity and solvency at any time; ensuring technological independence and achieving competitiveness of products; selection of a sufficient level of qualification of personnel and evaluation of the effectiveness of its functioning; protection of the information

environment, trade secrets and achievement of a high level of information support of work; ensuring the safety of personnel, capital, property and commercial interests; preventing the penetration of economic intelligence structures by competitors, organized crime and individuals with unlawful intentions into the enterprise; making the most optimal management decisions regarding the strategy and tactics of the enterprise's economic activity; organization of the control system over the effectiveness of functioning of the security system, improvement of its elements.

Due to the fact that the enterprise's economic security is influenced by a huge number of both external and internal factors, a mechanism should be in place for the enterprise to constantly control and monitor the change of these factors. In order to reduce the threats to the activities of domestic enterprises, as well as to effectively manage the enterprise's economic security, it is advisable to create the following subsystems of economic security of the enterprise [3]: planning and forecasting the subsystem, which allows to determine management goals; information subsystem (financial and management accounting), which at any time provides up-to-date management, complete and accurate information about the state of the managed object and the external environment, as well as the trends of their change in the future; the analytical subsystem, that is, to have specialists, tools and methods of diagnostics; an effective executive subsystem (control) that allows you to quickly and accurately execute management influence; feedback subsystem (management decision-making) to evaluate the result of the control effect on the state of the control object and make adjustments in case of deviation of the achieved state of the system from its desired state beyond the specified interval — the interval of tolerable deviations.

The enterprises' priorities from European integration should be: harmonization of national and international standards of production and quality of products, access to the EU market, reduction of prices for equipment for modernization, reduction of customs tariffs and duty-free quotas, the possibility of enhanced cooperation with foreign partners [4]. As the conditions of the process of European integration of Ukraine were held at the interstate level, the state itself has a significant influence and can give a tangible impetus to the enterprises in their development in this direction. Thus, the process of managing the enterprises' economic security under European integration must predict the involvement of both owners (through the construction of an appropriate mechanism) and the state, since its role is to a great extent crucial for business today.

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## **СЕГМЕНТАЦІЯ ПІДПРИЄМСТВ ШВЕЙНОЇ ПРОМИСЛОВОСТІ ЗА РЕЗУЛЬТАТАМИ АНАЛІЗУ ФІНАНСОВОЇ СТІЙКОСТІ**

Роль швейної промисловості у промисловому комплексі України визначається її особливим соціальним значенням та швидким оборотом капіталу. Пріоритетність галузі для національної економіки визначається: великою ємністю внутрішнього ринку; високим рівнем доданої вартості; наявністю сировини та напівфабрикатів вітчизняного виробництва; низькою енергоємністю виробництва та незначним впливом на довкілля; наявністю висококваліфікованих кадрів в усіх регіонах України. Запорукою реалізації зазначеної місії є стійкий розвиток підприємств галузі, попередження виникнення і подолання кризових явищ. Зазначене потребує застосування невідкладних заходів щодо удосконалення методів управління фінансовим станом швейних підприємств в умовах зростання ризиків і загроз, що зумовлені як соціально-економічними та політичними проблемами країни, так і глобалізаційними та інтеграційними процесами.

В сучасних умовах зростає значення фінансової діагностики кризових явищ на швейних підприємствах, які знаходяться в центрі уваги багатьох вчених та практиків [1, 2]. За результатами діагностики фінансової стійкості 23 швейних підприємств України протягом десятирічного періоду здійснено їх сегментацію (табл. 1) за даними 2009-2018 рр. за середнім розміром активів (1 група – 50411-11691 тис. грн., 2 група – 7994-2046 тис. грн., 3 група – 1754-140 тис. грн.) і середнім обсягом продажу (1 група – 121963-14652 тис. грн., 2 група – 9089-2374 тис. грн., 3 група –