

СЕКЦІЯ II

„Фінансовий аналіз, облік і аудит”

Shtembulyak Darya, graduate research student

The Odessa national I. I. Mechnikov University

Iandera Olga, graduate research student

USA University of Colorado at Denver and health Science Center Business School

PROBLEMS OF FINANCIAL SAFETY PROVIDING

AS BASIC CONSTITUENT OF ECONOMIC ENTERPRISE SECURITY

At market conditions a manage important value is acquired by economic security of all subjects of entrepreneurial activity. The basic problems of defence of economic security of enterprise are determinations of the real and potential threats, their classification, determination of term "economic security" and other tool of economic security. An important problem is development of principles of construction of the system of protecting from economic threats as basis of the system of economic security of enterprise.

Forming of idea about economic security of enterprise passed the long way of development and there are different interpretations of concept of economic security of enterprise - from "defence against mercenary crimes", to the "state of security from internal and external threats" to the "state of the effective use of corporate resources".

The special attention is deserved by vuzkofunktionalnyy approach. The question is about consideration of economic security of enterprise from position of separate aspect of his activity. Widespread idea, that by major direction of forming of the system of economic security, including enterprises, there is creation of the operating system of providing of financial safety [1].

Thus, economic security of enterprise is the stable and effective financial and economic functioning of enterprise, which is arrived at by means of the effective system of providing of financial safety.

Financial safety of enterprise is the basic element of the system of him economic security. In general composition of elements of economic security financial компонента plays role of base value of level and structure of financial potential of enterprise in providing of aims of him economic development. This role of financial компоненти is determined by next substantive provisions: financial activity carries out the basic form of the resource providing of realization of economic strategy of enterprise; operations, enterprises related to financial activity, carry stable character, id est carried out constantly; financial activity plays a large role in providing of stabilizing of economic development of enterprise on the whole; risks, what enterprises (financial risks) related to financial activity after the negative consequences fall into the category of most dangerous [2].

In the conditions of economy of transitional period, which is characterized by large oscillation of factors of internal and external environment of functioning of enterprise,

threats of them to financial interests from the side of separate subjects of manage, by the high level of financial risks, one of actual directions of financial management there is providing of financial safety of enterprise.

Considering on the decision role of financial safety in providing of economic security of enterprise of concept "financial safety" has a right on independent existence and research as a separate economic category. A concept "financial safety" as independent object of management is a relatively new, entered in a scientific appeal only in the last decade. It complex and in detail enough examined by modem researchers on a macrolevel in the system of more general categories - "national safety" or to "economic security of country". At the level of economic subjects complex research cyri concepts "financial safety" as an independent object of management in modem literature of reflection did not yet get and identified usually only as one of elements of economic security [3].

From all considered determinations of financial safety of enterprise it is necessary to distinguish and take research of determination of professor I.O. in basis. Form which asserts that: "Financial safety of enterprise shows by itself in number and the high-quality determined level him the financial state, which provides stable defence him the priority balanced financial interests from the identified real and potential threats of external and internal character the parameters of which are determined on the basis of his financial philosophy and create necessary pre-conditions of sponsorship him proof height in a present and perspective period". He examines financial safety of enterprise as basic constituent of economic security, id est supports vuzkofunktionalnyy approach which is the basis of this research [2].

In the conditions of financial crisis, which is characterized by large oscillation of factors of external environment of enterprise, threats of him financial interests from the side of separate subjects of manage, by the high level of financial risks, one of actual directions of administrative activity of enterprise there is providing of him financial firmness. In the conditions of financial crisis activity of enterprise is a complex of interrelated economic processes which depend on much numeral and and various factors. Largely external factors influence on firmness of functioning of enterprise, so as, their change almost or fully does not depend on an enterprise.

Thus, it is necessary to carry out an effective management enterprises providing of financial safety the primary objective of which there are achievement and maintenance of the proof functioning of enterprise in current and long-term periods.

Literature

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