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### **ENSURING ENTERPRISE ECONOMIC SECURITY**

**Людмила Рибальченко, Едуард Рижков. ЗАБЕЗПЕЧЕННЯ ЕКОНОМІЧНОЇ БЕЗПЕКИ ПІДПРИЄМСТВА.** Досліджено сучасний стан розвитку підприємства, складові економічної стабільності та стійкості, а також підходи до забезпечення його рівня економічної безпеки. Визначено основні завдання щодо ефективного та стратегічного управління системою економічної безпеки підприємства та проблеми впливу на його діяльність економічних ризиків. Проаналізовано збитки, що сталися на підприємствах, в наслідок дій професійного шахрайства в Україні та світі.

Сучасний етап соціально-економічного розвитку характеризується значними політичними, економічними, соціальними та екологічними змінами, стрімким розвитком науково-технічного прогресу, що проникає у всі сфери життєдіяльності людини. Кризові явища, що нарастають в державі, посилюють невизначеність економічного становища та вимагають від суб'єктів господарювання посилення уваги до питань власної економічної безпеки, виявлення та нейтралізації можливих загроз, небезпек та ризиків, здатних негативним чином вплинути на стан та результати їх діяльності.

Правильно побудована система забезпечення економічної безпеки дозволить проводити постійний моніторинг за діяльністю організації з метою виявлення загроз і профілактики в діяльності конкурентів, а також дозволить побудувати ефективну методику боротьби з виникаючими проблемами. В даний час існує ряд можливих загроз безпеки і для того, щоб правильно їх оцінити, необхідно проводити профілактичну роботу і боротьбу з подібними проблемами з метою побудови ефективної системи забезпечення економічної безпеки комерційної структури.

Для забезпечення економічної безпеки підприємства необхідно застосування комплексного підходу, враховуючи виробничі, ринкові та правові ознаки, контроль всіх змін, які відбуваються в ході діяльності компанії, а також використання системи моніторингу, за допомогою якої можливо аналізувати всі зміни, які можуть вплинути на діяльність підприємства, без якого неможливо створити повноцінний підхід по забезпеченню економічної безпеки підприємства, економічної безпеки регіону та національної економічної безпеки.

**Ключові слова:** економічна безпека, стабільність підприємства, система моніторингу, економічний стан, загроза економічній безпеці.

**Problem statement.** The current stage of socio-economic development is characterized by significant political, economic, social and environmental changes, rapid development of scientific and technological progress, which penetrates into all spheres of human life. Crisis phenomena that are growing in the country exacerbate the uncertainty of the economic situation and require economic entities to increase attention to issues of their own economic security, identify and neutralize possible threats, dangers and risks that may adversely affect the state and performance of their activities.

**Analysis of publications that started solving this problem.** Famous economists such as A. Galchinsky, V. Geyets, S. Mocherny, V. Muntian, I. Alexandrov have devoted their work to the study of economic security issues, both at the level of the national economy and at the

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level of individual economic entities. , V. Bogomolov, T. Klebanova, G. Pasternak-Taranushchenko, A. Baranovsky and others. However, in spite of the considerable scientific achievements in this field and in view of the multifaceted and growing weight of this problem in the current economic conditions, the issue of ensuring the proper level of economic security of domestic economic entities, timely identification and diagnosis of sources of danger still needs to be increased attention.

**The article's objective** is to study the security system of the enterprise, identify possible threats to its activities and approaches to ensure management of the economic security of the enterprise.

**Basic content.** The economic security of the enterprise is the prevention of all threats to the activity of the business entity, the efficient use of resources to ensure the sustainable functioning of the commercial structure. Properly designed economic security system will allow constant monitoring of the organization's activities in order to identify threats and prevention in the activities of competitors, as well as to build an effective method of dealing with emerging problems. Currently, there are a number of possible security threats and in order to properly assess them, it is necessary to carry out preventive work and combat similar problems in order to build an effective system for ensuring the economic security of the commercial structure [1].

The Law of Ukraine 2469-VIII of 21.06.2018 "On National Security of Ukraine" defines the mechanisms of leadership in the field of national security and defense, the standardization of the structure and composition of the security and defense sector, the management system, the introduction of a comprehensive approach to planning in the field of national security and defense to ensure sustainable and effective civilian democratic oversight of security sector bodies and entities [2].

In our view, in order to set up an effective economic security system, each company needs to create a specialized service that deals with both external and internal threats, develop and implement preventative measures to protect the enterprise, collect and store information about partners, to inspect employees of the organization, to protect information, to protect the territory and property of the company, as well as to carry out all necessary operations.

Important tasks of economic security of the enterprise are: assessment of risks of the enterprise and their analysis; avoidance of possible risks and forecast of the state of enterprise protection; protection of confidentiality of information and trade secrets; effective and strategic management of the enterprise's economic security system. The latter include: protection of trade secrets and confidential information, information security, internal and external security, competitive intelligence, personnel, industrial, financial, tax and security, and others.

Corporate fraud is one of the pressing problems of our time. According to statistics, 5% of profits are lost annually by global companies due to the dishonest actions of their employees. In Ukraine, this figure is even higher – in various cases it reaches 10-15%. It is only the losses that have been made public by the companies [3]. The key risks that provoke fraud in 2019 are: lack of internal controls; self-removal of the owner from direct management of the company; lack of business performance measurement criteria; the owner's personal reluctance to take fraud measures; emphasis on cash when conducting financial transactions.

The world's largest anti-fraud organization, ACFE, has investigated that in 2018 in Eastern Europe, as well as in Central and Central Asia, 86 of the largest cases of professional fraud are misappropriation of assets, accounting for 83% of all violations. These cases resulted in a loss of \$ 150,000. Fraud schemes were the least widespread, accounting for 10% of all cases, and corruption schemes occurred in 60% of cases and resulted in an average loss of \$ 300,000. The organizations that are victims of professional fraud include: private companies – 50% (losses of US \$ 115 thousand), public companies – 43% (losses of US \$ 155 thousand), governmental ones – 1; non-profit – 2%, others – 3% [4].

Fig. 1 shows the number of occupational fraud cases (86) in Eastern Europe, as well as in Western and Central Asia in 2018. There are 3 such cases in Ukraine, which is less than the average of 4.3 of all cases.

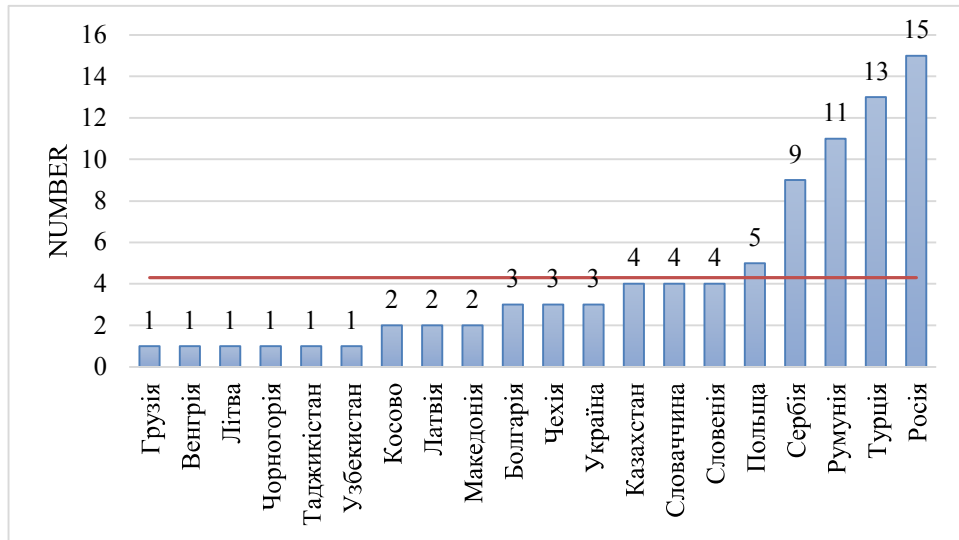


Fig. 1. The number of professional fraud cases in Eastern Europe, as well as in Western and Central Asia in 2018

Most cases of professional fraud are in Serbia (9), Romania (11), Turkey (13) and Russia (15). Let's see how the size of your organization is associated with the risk of professional fraud. In Fig. 2 shows that the largest percentage of cases in Eastern Europe, as well as in Western and Central Asia, belongs to enterprises in which the number of employees ranges from 100 to 999 (32%). These organizations suffered the largest losses of \$ 1 million. Organizations with 1,000 to 9999 employees make up 31% of the cases, with an average loss of \$ 30,000. Large organizations, with more than 10,000 employees, accounted for 26% of all cases, suffering an average loss of \$ 275,000.

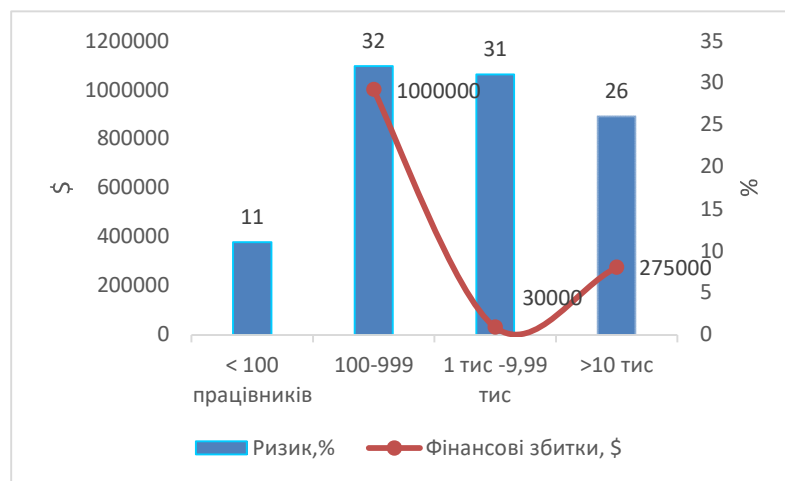


Fig. 2. Dependence of the amount of losses on the number of employees in the company

The largest share of economic crimes at Ukrainian enterprises in 2018 belonged to bribery and corruption, 73%, which increased compared to 2016 and amounted to 56%. For comparison, the global level of bribery and corruption is 25%.

The level of economic crime or fraud in 2019 (61.5%) increased compared to 2016 (43%) and even slightly exceeded the global level of 60.3% (Fig. 3).

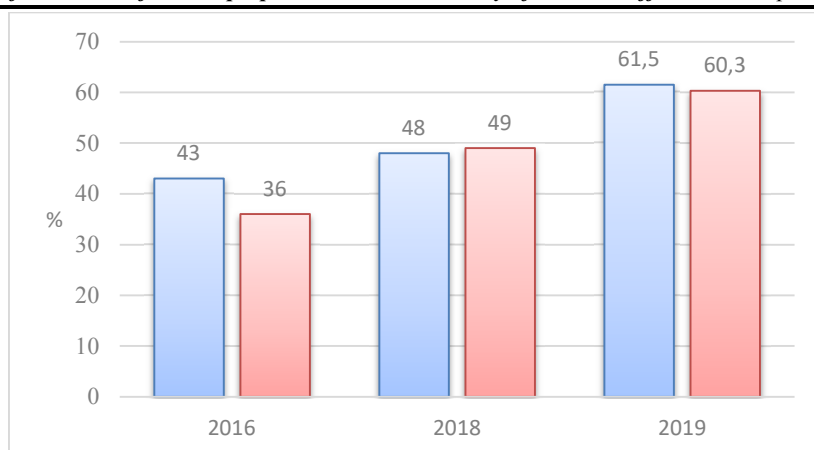


Fig. 3. Cases of economic crime or fraud in Ukraine (blue) and in the world (red) in 2016-2019

According to world statistics, 6.3 billion US dollars are lost annually as a result of economic crime and fraud. Businesses lose about 5% of their profits as a result of fraud. By the level of corporate fraud, Ukraine is in 5th place in the ranking of countries in the world.

**Conclusions.** Thus, to ensure the economic security of the enterprise requires the application of a comprehensive approach, taking into account production, market and legal characteristics, control of all changes occurring in the course of the company's activities, as well as the use of monitoring system, which can analyze any changes that may affect activity of the enterprise, without which it is impossible to create a full-fledged approach to ensuring the economic security of the enterprise, the economic security of the region and national economic security.

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#### Summary

The article deals with current state of enterprise development, components of economic stability and sustainability, as well as approaches to ensuring its level of economic security. The main tasks of effective and strategic management of the economic security system of the enterprise and problems of influence on its activity of economic risks are determined. The losses incurred at the enterprises as a result of professional fraud in Ukraine and in the world are analyzed.

**Keywords:** economic security, enterprise stability, monitoring system, economic condition, threat to economic security.