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ASSESSMENTS OF BUSINESS ACTIVITY AND EFFICIENCY OF THE ENTERPRISE IN THE SYSTEM OF ECONOMIC SECURITY

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Increasing the efficiency of economic activity of each enterprise has a positive effect on the state economy, the formation of local budget revenues, the level of welfare of the population. Therefore, today there is a very important problem of determining directions for increasing the efficiency

of the enterprise, among which the efficiency of production and economic activity should be the main part of developing a management project measures for the development of the enterprise. In this regard, the issue of developing a scientific base for managing the efficiency of production and economic activity of the enterprise becomes relevant.

Due to the fact that the concept of efficiency characterizes the ratio of different aspects: result and cost (cost-effectiveness), result and goals (effectiveness), result and needs (optimality), the ratio is currently proposed to be considered as parameters of efficiency. The value of each indicator determines the degree of intensity of a certain property of the result, which is important in terms of the established purpose (goals, interests, costs).

The efficiency of production and economic activity of the enterprise should be determined in order to solve two main tasks. First, to identify and assess the level of use of particular types of costs and resources, as well as the economic efficiency of production. Secondly, for economic justification and selection of the best production and economic solutions (introduction of new equipment, technology and organization of production, labour and management, investment options, etc.) [4]. The most important characteristics of production and economic activity, such as integrity, multidimensionality, dynamism and the correlation of its various aspects are reflected in the category of efficiency.

The sphere of business activity of the enterprise includes the processes of production, reproduction and circulation. Production processes ensure the implementation of tasks of preparation and development of the realization process of other services, maintenance of the production process. Work on the renewal of fixed assets, expansion and technical re-equipment of enterprises, training and retraining is related to the processes of reproduction. Circulation processes include logistics and realization of services. These processes are provided by the relevant subsystems of production and economic activity. Therefore, the significance of the problem of efficiency of production and economic activity of the enterprise necessitates the need to consider and analyze the level and scale of efficiency at the level of all subsystems of production and economic activity. This condition, according to the author, should characterize the systemic part of efficiency.

In addition, attention should be paid to the importance of ensuring the effectiveness of measures aimed at achieving environmental goals of the enterprise. There is a close, often positive, connection between these aspects: for example, minimizing the company's environmental impact has a direct positive effect on improving the quality of life and health strengthening of not only the company's staff but also the local population. That is, the socio-ecological component of production and economic activity is reflected in the conscious and motivated participation in a variety of preventive

environmental damage and irrational use of nature measures, in ensuring public, social and environmental benefits.

These conditions allow us to identify the main components of the formation of the efficiency of production and economic activity of the enterprise:

- efficiency of subsystems of enterprise activity, which is determined by the obtained results, which reflect the achievement of the goals of development of the main subsystems of enterprise activity and competitive success in the market;
- efficiency of use of certain types of resources;
- socio-ecological efficiency, which is characterized by the level of fulfillment of social and ecological obligations of the enterprise.

All types of efficiency together make a synergistic efficiency of production and economic activity of the enterprise. The presented model characterizes the efficiency of production and economic activity of the enterprise as a concept that reflects an independent process in the economy of the enterprise. It is the efficiency by the established criteria of economy, effectiveness and optimality determines not only the result but also the feasibility and usefulness of implementing measures for the development of the enterprise and achieving certain results of production and economic activity. On the basis of the generalization of the above, it is proposed to determine the efficiency of production and economic activity of the enterprise as a complex characteristic of its development, which in accordance with the criteria of effectiveness, economy and optimality reflects the level of goals achievement of production and economic activity. The implementation of controlling of the production and economic activity of the enterprise involves the formation of a system of indicators. The presence of a reasonable system of controlled indicators is an important component of success for the organization of effective controlling, which will allow you to diagnose the current state of the enterprise and its prospects for the future objectively, determine the size and direction of change, identify growth factors, develop plans or forecasts for improving the processes of use and reproduction of resources.

In modern management theory and practice, indicators are the basis for analysis, evaluation, control of the effectiveness of the enterprise activity, because it is on their basis to make management decisions. The versatility and complexity of different characteristics of the economic condition of the enterprise determines the presence of a large number of indicators. At the same time, none of them can be universal for controlling, calculating which we could unambiguously draw a conclusion regarding the activity of the enterprise.

According to Avdey O.K., the key criteria for selecting indicators for

the system are the following: compliance with targets, flexibility, logical integrity, the presence of clearly defined critical values, availability of information base for calculations, minimization of time and financial costs for calculations [1, p. 142]. Instead I. I. Stets believes that forming a system of indicators that are considered as parameters for assessing the production and economic activity of the enterprise should comply with the following requirements: indicators should reflect the goals within the management task; the system of indicators should reflect the functioning of key subsystems of the enterprise; suitability of the system of indicators for measuring the results of activities and implementation of corrective measures; comparability of indicators in the system; the clarity of the algorithm for calculating indicators [6, p. 187]. The author does not define that the indicators in the system should complement each other, not duplicate, be characterized by a high degree of analyticity and ensure effective management decisions in the future. Given the ambiguity of views and generalizing the approaches of leading experts, it is advisable to follow the principles in forming a system of indicators, which are presented in table 1.

Table 1

Principles of building a system of indicators of business activity of the enterprise

The name of the principle	The content of the principle
complexity	comprehensive characteristic of different spheres of the enterprise activity
systematic	orderliness of indicators, because the enterprise is considered as a system
representativeness	sufficiency of a set of indicators in the absence of duplication
certainty	use of reliable sources of information
comparability	summary of multidirectional in action indicators and harmonious combination
informativeness	reflection of the real financial condition of the enterprise
optimality	compliance with a certain ratio between absolute and relative indicators
controllability	the ability to influence the structure of the system of indicators in the presence of the need for such actions
adaptability	the ability to easily adjust the structure of the system of indicators in view of the change of activity direction and goals of the enterprise

timeliness	indicators should reflect the state of the enterprise in real time to prevent risk situations
clear direction	indicators must meet the needs of a particular group of consumers
positive effect	the positive result from the use of the system of indicators should outweigh the possible negative consequences and costs of its operation

Source: created by the authors by [5; 7; 9]

Based on the analysis of existing approaches to the selection of systems of indicators, as well as considering the radical changes in the environment and management structure there are basic requirements of the selection of indicators and the formation of the system of controlled indicators:

1. Indicators should reflect the efficiency of use of basic resources and the enterprise as a whole.

2. Indicators should be as simple as possible and not require significant consumption of time and resources to maintain them. It is necessary to compare the costs needed for the development and operation of this system and its usefulness in the future.

3. The number of main indicators should not be too large, because attention is distracted and there are difficulties in presenting them.

4. For each indicator the desired or recommended value of measurement and subsequent evaluation of the results should be specified.

5. A system of indicators should be calculated and submitted to management within a clearly defined timeframe.

6. Methods for calculating the system of indicators should not be changed for a long enough period to ensure their comparability.

Most economists believe that the economic activity of the enterprise is a complex system that includes its own set of individual subsystems that ensure its proper functioning. Analyzing different approaches to the allocation of the enterprise subsystems, we concluded that it is advisable to allocate the following subsystems to control the production and economic activity of the enterprise: production, financial, personnel, marketing, innovation and investment subsystems, because work performing within each of them is a main condition for enterprise surviving.

The main subsystem of the enterprise is the production one, because it is characterized by a high degree of influence on the production and economic activity of the enterprise and reflects the efficiency of fixed assets use in the process of creating finished products or providing services. It reflects the maximum production volumes in terms of maximum use of available resources.

The implementation of controlling over production and economic

activity is provided by the interaction with the management functions, as controlling supports them with information. The scheme of the forming process of the controlled indicators system of production and economic activity is presented in Fig. 1.

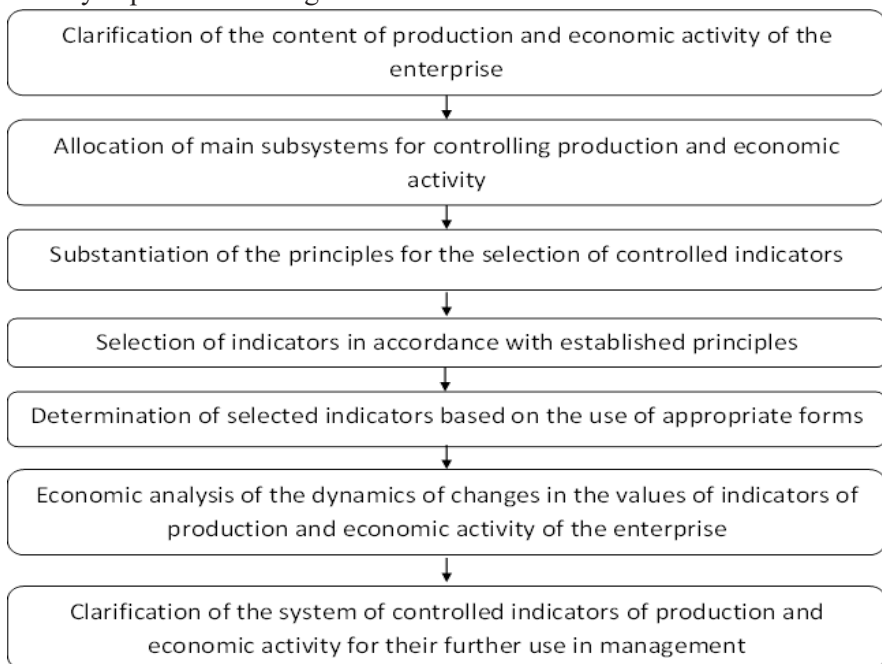


Fig. 1. The scheme of the forming process of the system of indicators for controlling the production and economic activity of the enterprise

Source: created by the authors by [9]

The personnel subsystem ensures personnel management, is characterized by an average degree of influence on the activity of the enterprise, as well as its operation is provided by methods and means aimed at organizing and directing to achieve the goal of personnel activity [8, p. 187].

The financial subsystem is a providing one and is characterized by a high degree of influence on the activities of the enterprise, because it is responsible for the movement of financial resources intended for the implementation of functions and tasks of the enterprise in accordance with the developed strategy. Within the framework of this system the issues related to the availability of own financial resources or the possibility of attracting from abroad are regulated [5, p. 384].

After a thorough analysis of leading experts in the field of economic analysis and management, in particular by the frequency of use of individual

indicators within each of the identified subsystems, we found that controlling production and economic activity should be based on the following partial indicators (table 2).

Table 2

Indicators for assessing the subsystems of production and economic activity of the enterprise

Subsystem name	Key indicators of the subsystem
Production subsystem	indicators that reflect the efficiency of resource use, production efficiency
Financial subsystem	indicators of liquidity, financial stability, profitability, business activity, performance of the enterprise in the capital market
Personnel subsystem	indicators of efficiency of forms and methods of work with personnel, labour activity and management of working hours, social and psychological efficiency of work with personnel
Marketing subsystem	indicators of efficiency of strategic marketing management, organization and functioning of marketing service, implementation of tactical marketing programs, functioning of marketing information system
Innovation and investment subsystem	indicators of efficiency of introduction of innovations in production and management processes, introduction onto the market of new goods or services

Source: created by the author by [2; 3; 6]

The marketing subsystem studies the demand and market requirements of the current time and involves a comprehensive analysis of the obtained information to improve the production and sales activities of the enterprise with a focus on the production of competitive products. This subsystem has a high degree of influence on the activity of the enterprise [8, p. 79].

The innovation and investment subsystem determines the conditions for the implementation of innovative activity and options for its providing in order to obtain investment resources. This system is characterized by a high degree of influence on the activity of the enterprise, as it is a kind of generator of ideas and their direct implementer.

This system of indicators of production and economic activity in terms of its main subsystems is sufficiently informative and reflects all aspects of the enterprise activity for effective management with minimal resource costs.

The analysis of business activity within the management system allows to ensure the adoption of relevant management decisions regarding the

search, formation and improvement of the enterprise potential in order to ensure their sustainable economic development and ensure a high level of competitiveness.

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EVOLUTION OF ECONOMIC SECURITY STUDIES OF THE MICROLEVEL

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Economic security studies form one of the directions in security studies overall, coexisting along with other its types, such as environmental security studies, information security studies and so on.