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Представлені матеріали є результатами досліджень науковців та практиків з проблем фінансово-кредитного регулювання розвитку економіки та соціальної сфери. До збірника ввійшли тези доповідей, що розкривають проблеми сучасної фінансової науки та практики: розробки методів реалізації фінансової політики держави; фінансово-аналітичного забезпечення, податкового регулювання і страхового захисту суб'єктів підприємницької діяльності; напрямів реформування фінансів соціальної сфери та системи соціального забезпечення; оцінки впливу глобалізації економіки на розвиток фінансів; сучасних проблем обліку, аудиту та оподаткування; розвитку новітніх інформаційних технологій у фінансах.

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FINANCIAL SECURITY OF A COMPANY

The transition to a market economy has strengthened the role of finances and determined their new place in the management system. Most market instruments are elements of the financial mechanism, that is part of the financial system. The role and importance of the financial sector in the Ukrainian economy has changed dramatically in the last decade. From the mechanism of servicing modern economic processes, it has become a source of modern economic and social development, and in the context of growing globalization, the role of financial relations in the world economy is growing. Finance is becoming a fairly independent segment of the economy with significant potential.

Operating in conditions of uncertainty and constant destabilization of the economy, national enterprises face various threats and risks that lead to increasing danger, especially in relation to their financial sector, which is the basis of economic activity. The stability of the functioning and pace of development of enterprises in a market economy is largely determined by the state of their finances, which is why the study of financial security was and remains a topical issue.

Systematizing the results of the works of O.V. Arefieva [1], O.A. Kyrychenko [2], T.B. Kuzenko, V.V. Prokhorova, N.V. Sablina [3], A.M. Stangert [5] we can define: financial security of a company is ensuring financial balance, stability, solvency and liquidity of the company in the long run; meeting the needs of the company in financial resources for sustainable expanded reproduction; ensuring sufficient financial independence of the company; the ability of the company to withstand existing and emerging dangers and threats that seek to cause financial damage to the company, or undesirable to change the capital structure, or forcibly liquidate the company; ensuring sufficient flexibility in making financial decisions; ensuring the protection of financial interests of business owners.

Special attention should be paid to financial security as an important component of economic security of a company. This requires the solution of the following tasks: identification of hazards and threats to the company; determination of indicators of financial security of the company; development of a financial security monitoring system; development of measures aimed at ensuring the financial security of the company; control over the implementation of measures; analysis of the implementation of measures, their evaluation, adjustment.

To ensure financial security in a company and the ability to anticipate risks in the enterprise there should be a financial security service, which should diagnose the state of the company, predict possible threats and take a number of measures to ensure the stability of the financial system and economic security in general.

The purpose of creating financial security service of the company is to maintain its stable financial condition and provide conditions for stable operation and development of the company, in accordance with the set goals. The main components of the service are: organization of resource provision, which includes financial, personnel, information and logistical resources; organization of internal security service; development and improvement of documentation regulating the legal aspects of the actions of security entities; organization of relations with external security actors.

The system of subordinate, coordination and interdependent relations inside and outside a company, as well as a set of organizational methods of analysis, control, reporting, design and legal norms embodied in internal regulations, should provide organizational support for the existence of financial security services at the company which the company is able to protect against the negative effects of the external environment and prevent the emergence of internal challenges, threats and risks, thus ensuring safe conditions for development [4].

It is the organization of the financial security service, which is designed to promote clarity of control over the level of security through the formation of the necessary internal documentation, responsibilities of financial officials to ensure security, able to ensure effective regulation of the financial security system as a set of internal regulations guaranteeing the required level of security for the existence and development of the company by providing a financial security system with the necessary resources, organizing relationships between individual elements of the system and the environment, adapting the system to changing operating conditions and improving to ensure its sustainability and viability.

We believe that the problem of creating effective financial security services at companies today requires further research, the results of which should help increase the level of company financial security.

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