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УСОВЕРШЕНСТВОВАНИЕ ОРГАНИЗАЦИОННО-ДОКУМЕНТАЛЬНОГО ОБЕСПЕЧЕНИЯ ОТПУСКА

Проведен анализ основных исторических предпосылок и этапов развития нормативного регулирования предоставления отпуска. Исследованы основные особенности предоставления отпуска в сельскохозяйственных предприятиях Николаевской области (Украина). Определены общие элементы составляющих и характеристик понятия «отпуск». Намечены основные направления совершенствования организационно-документального обеспечения отпуска и его использование в контексте социальной деятельности предприятий.

Ключевые слова: регулирование предоставления отпуска, нормативное обеспечение, внутренний документ, коллективный договор, финансовая отчетность.

Dubinina Maryna, Doctor of Economic Sciences, Associate Professor, Department of Accounting and Taxation, Mykolayiv National Agrarian University, Ukraine, e-mail: dubinina@mnau.edu.ua, ORCID: https://orcid.org/0000-0002-3993-0622

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Cheban Yuliia, PhD, Associate Professor, Department of Accounting and Taxation, Mykolayiv National Agrarian University, Ukraine, e-mail: gorbachso@mnau.edu.ua, ORCID: https://orcid.org/0000-0002-8231-2918

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Horbach Svitlana, Department of Accounting and Taxation, Mykolayiv National Agrarian University, Ukraine, e-mail: gorbachso@mnau.edu.ua, ORCID: https://orcid.org/0000-0002-0615-8146

....

Dubinin Viktor, PhD, Associate Professor, Department of Technogenic and Civil Safety, Admiral Makarov National University of Shipbuilding, Mykolayiv, Ukraine, e-mail: Viktor.dubinin@nuos.edu.ua, ORCID: https://orcid.org/0000-0001-9458-5887

Melikhova T.

IMPLEMENTATION OF THE SYSTEM OF ECONOMIC SECURITY IN THE ENTERPRISE AND ITS IMPACT ON THE RESULTS OF THE ECONOMIC ACTIVITY OF THE ENTERPRISE

Проведено дослідження впровадження системи економічної безпеки на підприємстві та її вплив на результати господарської діяльності підприємства. Запропоновані показники економічної ефективності економічної безпеки підприємства побудовані на підставі збільшення виторгу від реалізації продукції, збільшення валової продукції грошового потоку підприємства та збільшення нагромадженої валової продукції грошового потоку. Обґрунтовано доцільність впровадження системи економічної безпеки та її поліпшення на підставі запропонованих показників.

Ключові слова: *економічна безпека підприємства, чистий та валовий умовний грошовий потік, загальна та порівняльна економічна ефективність.*

1. Introduction

In modern conditions of eurointegration, the qualitative management of the economic security of an enterprise is one of the main tasks of an enterprise in the course of its economic activities. Economic security affects the increase in the market value of the enterprise, increasing revenues from sales of products, increasing cash flow, reducing losses by improving the reliability of economic security. Achieving these results requires certain costs, but not always the owner own funds to implement such projects. The objective need to investigate innovative and investment projects that can be directed to the implementation of the company's economic security service has determined the relevance and significance of this research.

2. The object of research and its technological audit

The object of research is the implementation process of the economic security system in the enterprise and its impact on the results of the economic activity of the enterprise.

The successful operation of the enterprise is based on the implementation of effective economic activity, so the managers are busy with the search for reserves to improve the efficiency of the enterprise. A number of scientists note that the main concern of the manager should be efficiency [1]. And then, under effectiveness, they considered the effectiveness of management and considered it at the macro level with respect to the actions of the government

entity [2]. From the point of view of political economy, the definition of «efficiency» is interpreted as the ratio of the result to a certain type of expenditure, that is, the term acquires the form of an economic category [3].

There are different approaches to determining economic efficiency. In the centralized economy, the following methods operated:

– a methodology (main provisions) of determining the economic efficiency of the use in the economy of new technology, inventions and rationalization proposals;

– typical methodology for determining the economic efficiency of capital investments;

– a comprehensive assessment of the effectiveness of activities aimed at accelerating scientific and technological progress.

The methods used to determine the economic efficiency of the use in the economy of new equipment, inventions and rationalization proposals that were most often used in the USSR include the following:

– a methodology for determining the annual economic effect obtained as a result of the implementation of new technology (1961) [4];

– method of determining the economic efficiency of automated control systems for enterprises and production associations (1979) [5];

– typical methodology (main provisions) for determining the economic efficiency of the use in the economy of new technology, inventions and rationalization proposals (1977) [6];

– methodological recommendations for a comprehensive assessment of the effectiveness of activities aimed at accelerating scientific and technological progress (1989) [7];

– methodological recommendations for determining the economic efficiency of measures of scientific and technological progress in transport (1990) [8].

Typical methods for determining the economic efficiency of capital investments include:

– typical methodology for determining the economic efficiency of capital investments and new equipment in the national economy of the USSR (1960) [9];

– typical methodology for determining the economic efficiency of capital investments (1969) [10];

– methodology for determining the effectiveness of capital investments (1990) [11];

– typical methodology for determining the economic efficiency of capital investments (1981) [12].

A comprehensive assessment of the effectiveness of measures aimed at accelerating scientific and technological progress includes «Methodological recommendations and commentary on their application» (1989) [13].

The above mentioned methods determine the economic efficiency of expenditures as the ratio of profit (additional profit) to capital investments (additional capital investments). Hence the economic effect is calculated as the difference between the consolidated annual costs or between the results in terms of money and costs for the settlement period. Now in Ukraine, foreign methods are used to determine the economic effectiveness of costs.

The current level of theoretical elaboration of approaches to determining the economic efficiency of implementation of the economic security system in an enterprise and assessing its impact on economic activity is somewhat fragmentary is one of the most problematic places in the modern economic system.

3. The aim and objectives of research

The aim of research is studying the implementation of the economic security system in the enterprise and its impact on the results of the economic activities of the enterprise. To achieve this aim, the following tasks are defined:

1. To offer indicators of the economic efficiency of the economic security of an enterprise built on the basis of an increase in revenue from the sale of products.

2. To offer indicators of the economic efficiency of the economic security of an enterprise built on the basis of an increase in the gross output of the enterprise's cash flow.

3. To offer indicators of the economic efficiency of the economic security of an enterprise built on the basis of an increase in the accumulated gross product of the cash flow.

4. To investigate the feasibility of implementing the system of economic security and its improvement based on the proposed indicators.

4. Research of existing solutions of the problem

The scientific works of many scientists, namely [14–18], are devoted to the study of methods for assessing the economic efficiency of the economic activity of an enterprise. But the analysis of scientific publications shows that scientists do not consider methods of economic efficiency of implementation the system of economic security in the enterprise. And also do not calculate the impact of the implementation of this system on the results of economic activity, therefore this direction is subject to further study and improvement.

Among the main directions of solving the problem of assessing the economic efficiency of economic activity in general and the system of economic security generally identified in the resources of the world scientific periodicals, the following can be singled out:

– calculation of enterprise performance evaluation [19–23];

– analysis of the improvement of performance indicators [24–26];

– analysis of the organizational and economic mechanism of the management system with a view to determining the economic effectiveness of its work [27, 28];

– business threat analysis and risk assessment [29].

In work [19] various approaches to an estimation of efficiency of the vertically integrated association of the enterprises are considered. In this work, the authors propose a methodology based on the calculation and comparison of individual and general performance indicators of the current (operating), financial and investment activities of a vertically integrated association of enterprises as a whole.

In particular, the paper [20] is devoted to the calculation of integrated quality and a quantitative safety index, as well as its comparison with the planned and standard, which allows to draw a conclusion on the effectiveness of the system of economic security of agro-industrial enterprises. The need to measure the economic efficiency of Italian agricultural enterprises is noted in [21]. The work [22] is devoted to the issues of assessing the effectiveness of economic activity of enterprises. Increasing efficiency and sustainability for the development of state-owned enterprises is carried out in [24]. The rationale for both the existence of state enterprises themselves and the efficiency of state enterprises and private firms in mixed markets in countries with economies in transition is shown in [25].

Determination of factors affecting the efficiency of state enterprises is presented in [26]. The calculation of economic efficiency by the criterion of the aggregate social product through an analysis of the organizational and economic mechanism in the management system of agrarian enterprises is considered in [27]. In [28] a model of integral qualitative assessment of the level of economic security of enterprises of the agro-industrial complex is developed and its principles are given. An alternative solution to the problem is discussed in [23], which classifies possible groups of threats to business. And also in [29], a system of credit risk assessment indices is singled out to improve the reliability of information security as an element of economic security.

Thus, the results of the literature analysis allow to conclude that there is no single approach to the choice of indicators for assessing the economic efficiency of the enterprise's economic security system. Therefore, this issue requires further study and improvement.

5. Methods or research

To solve the problems, the following methods are used: analysis and synthesis, logical generalization, analogies, comparative comparisons, monographic and graphoanalytical methods.

6. Research results

Accounting for the impact of economic security on the results of economic activity of the enterprise is given in Table 1.

To calculate the impact of the implementation of the economic security system on the increase in revenues from the sale of products, as well as indicators of overall and comparative economic efficiency in the short-term production period is proposed by the following formulas:

$$E_{f_1} = \frac{\Delta V_{s.f}}{B_f} \geq E_{n.f_1};$$ (1)

$$E_{c.f_1} = \frac{\Delta V_{c.f_2}}{\Delta V_{c.f_1}} \div \frac{C_{f_2}}{C_{f_1}} \geq 1;$$ (2)

$$E_{f_2} = \frac{\Delta V_{c.f}}{C_{e.f}} \geq E_{n.f_2};$$ (3)

$$E_{c.f_2} = \frac{\Delta V_{s.f_2}}{\Delta V_{s.f_1}} \div \frac{C_{e.f_2}}{C_{e.f_1}} \geq 1,$$ (4)

where E_{f_1}, E_{f_2} – indicators of the overall economic efficiency of accounting and economic costs for the implementation of the economic security system in the t-th period, r. u.; $E_{n.f_1}$, $E_{n.f_2}$ – normative indicators of the overall economic efficiency in the t-th period, r. u.; $\Delta V_{c.f}$, $\Delta V_{c.f_1}$, $\Delta V_{c.f_2}$ – increase in revenues from sales of products at the expense of functioning of economic security in the t-th, basic and new periods, UAH/year; $\Delta V_{s.f}$, $\Delta V_{s.f_1}$, $\Delta V_{s.f_2}$ – increase in revenue from sales of products due to the functioning of economic security in the t-th, basic and new periods, UAH/year; C_f, C_{f_1}, C_{f_2} – accounting costs for the implementation of the economic security system in the t-th, basic and new periods, UAH/year; $C_{e.f}$, $C_{e.f_1}$, $C_{e.f_2}$ – economic costs of implementation of the economic security system in the t-th basic and new periods, UAH/year; $E_{c.f_1}$, $E_{c.f_2}$ – indicators of comparative economic efficiency from the implementation of the system of economic security in the basic and new periods, r. u.

The criterion for justifying the feasibility of implementation of economic security system is the condition that:

$$E_{f_1} \geq E_{n.f_1}; \; E_{f_2} \geq E_{n.f_2}.$$

If there are two variants of the expediency of implementation of the economic security system, the choice of the best option is carried out, provided that the result index will exceed the cost index:

$$E_{c.f_1} \geq 1; \; E_{c.f_2} \geq 1.$$

Table 1

Proposed indicators of the economic efficiency of the economic security of an enterprise

Results	Costs	Indicators of overall economic efficiency	Indicators of comparative economic efficiency
Increase in revenue from sales of products $\Delta V_{s.f}$, UAH/year	Accounting costs, C_f, UAH/year	$E_{f_1} = \frac{\Delta V_{s.f}}{C_f} \geq E_{n.f_1}$	$E_{c.f_1} = \frac{\Delta V_{s.f_2}}{\Delta V_{s.f_1}} \div \frac{C_{f_2}}{C_{f_1}} \geq 1$
	Economical costs, $C_{e.f} = C_f + E_n \cdot C_f$, UAH/year	$E_{f_2} = \frac{\Delta V_{s.f}}{C_{e.f}} \geq E_{n.f_2}$	$E_{c.f_2} = \frac{\Delta V_{s.f_2}}{\Delta V_{s.f_1}} \div \frac{C_{e.f_2}}{C_{e.f_1}} \geq 1$
Increase in gross output of the company's cash flow $\Delta V_{cf.f}$, UAH/year	Gross conditional cash flow, UAH/year $CF_{f.g} = C_0 + C_{obl} + E_{n.f} \cdot C_f$	$E_{f_3} = \frac{\Delta V_{cf.f}}{CF_{f.g}} \geq E_{n.f_3}$	$E_{c.f_3} = \frac{\Delta V_{cf.f_2}}{\Delta V_{cf.f_1}} \div \frac{CF_{f.g_2}}{CF_{f.g_1}} \geq 1$
	Net conditional cash flow, UAH/year $CF_{f.n} = C_{0.f} + C_{obl.f} + E_{n.f} \cdot C_f$	$E_{f_4} = \frac{\Delta V_{cf.f}}{CF_{f.n}} \geq E_{n.f_4}$	$E_{c.f_4} = \frac{\Delta V_{cf.f_2}}{\Delta V_{cf.f_1}} \div \frac{CF_{f.n_2}}{CF_{f.n_1}} \geq 1$
Increase in accumulated gross production of cash flow, $\Delta V^g_{a.f.cf} = \Delta V_{n.f.cf} t$, UAH	Cumulative gross conditional cash flow, UAH $CF_{c.f.g} = C_{o.f} + t \cdot (C_{obl.f} + E_{n.f} \cdot C_f)$	$E_{f_5} = \frac{\Delta V^g_{a.f.cf}}{CF_{c.f.g}} \geq E_{n.f_5}$	$E_{c.f_5} = \frac{\Delta V^g_{a.f.cf_2}}{\Delta V^g_{a.f.cf_1}} \div \frac{CF_{c.f.g_2}}{CF_{c.f.g_1}} \geq 1$
	Cumulative net conditional cash flow, UAH $CF_{c.f.n} = C_{o.f} + t \cdot (C_{obl.f} + E_{n.f} \cdot C'_f)$	$E_{f_6} = \frac{\Delta V^g_{a.f.cf}}{CF_{c.f.n}} \geq E_{n.f_6}$	$E_{c.f_6} = \frac{\Delta V^g_{a.f.cf_2}}{\Delta V^2_{a.f.cf_1}} \div \frac{CF_{c.f.n_2}}{CF_{c.f.n_1}} \geq 1$

If the outcome index has more than two options, the choice of the best is based on the maximum value of the indicator of overall economic efficiency:

$$E_{f_1} = \max; \; E_{f_2} = \max.$$

The increase in the gross output of cash flow can be determined by the following formulas:

a) short-term period:

$$E_{f_3} = \frac{\Delta V_{cf.f}}{CF_{f.g}} \geq E_{n.f_3}; \tag{5}$$

$$E_{c.f_3} = \frac{\Delta V_{cf.f_2}}{\Delta V_{cf.f}} \div \frac{CF_{f.g_2}}{CF_{f.g_1}} \geq 1; \tag{6}$$

$$E_{f_4} = \frac{\Delta V_{cf.f}}{CF_{f.g}} \geq E_{n.f_4}; \tag{7}$$

$$E_{c.f_4} = \frac{\Delta V_{cf.f_2}}{\Delta V_{cf.f_1}} \div \frac{CF_{f.n_2}}{CF_{f.n_1}} \geq 1, \tag{8}$$

where E_{f_3}, E_{f_4} – indicators of the overall economic efficiency of gross and net cash flow in the t-th period, r. u.; $E_{n.f_3}$, $E_{n.f_4}$ – normative indicators of the overall economic efficiency of gross and net cash flow in the t-th period, r. u.; $\Delta V_{cf.f}$, $\Delta V_{cf.f_1}$, $\Delta V_{cf.f_2}$ – an increase in the gross output of cash flow due to measures of economic security in the t-th, basic and new periods, UAH/year; $CF_{f.g}$, $CF_{f.g_1}$, $CF_{f.g_2}$ – the gross cash flow associated with the implementation of the system of economic security in the t-th, basic and new periods, UAH/year.

The rationale for one variant of the expediency of implementation of economic security is realized if the calculated indicators of the overall economic efficiency exceed the normative value:

$$E_{f_3} \geq E_{n.f_3}; \; E_{f_4} \geq E_{n.f_4}.$$

In the presence of two options, the best is chosen if the result index exceeds the cost index:

$$E_{c.f_3} \geq 1; \; E_{c.f_4} \geq 1.$$

If there are more than two options, the best one is chosen according to the maximum indicators:

$$E_{f_3} = \max; \; E_{f_4} = \max;$$

b) in the long term, with an increase in the accumulated gross output of cash flow associated with the implementation of economic security, economic efficiency can be determined by the indicators:

$$E_{f_5} = \frac{\Delta V_{a.f.cf}^g}{CF_{c.f.g}} \geq E_{n.f_5}; \tag{9}$$

$$E_{c.f_5} = \frac{\Delta V_{a.f.cf_2}^g}{\Delta V_{a.f.cf_1}^g} \div \frac{CF_{c.f.g_2}}{CF_{c.f.g_1}} \geq 1; \tag{10}$$

$$E_{f_6} = \frac{\Delta V_{a.f.cf}^g}{CF_{c.f.n}} \geq E_{n.f_6}; \tag{11}$$

$$E_{c.f_6} = \frac{\Delta V_{a.f.cf_2}^g}{\Delta V_{a.f.cf_1}^g} \div \frac{CF_{c.f.n_2}}{CF_{c.f.n_1}} \geq 1, \tag{12}$$

where E_{f_5}, E_{f_6} ($E_{n.f_5}, E_{n.f_6}$) – indicators (normative indicators) of the overall efficiency of gross and net cumulative cash flow associated with the implementation of economic security, r. u.; $\Delta V_{a.f.cf}^g$, $\Delta V_{a.f.cf_1}^g$, $\Delta V_{a.f.cf_2}^g$ – increase in accumulated gross production of cash flow due to the functioning and increase of the level of economic security in the t-th, basic and new periods, UAH; $CF_{c.f.g}$, $CF_{c.f.g_1}$, $CF_{c.f.g_2}$ ($CF_{c.f.n}, CF_{c.f.n_1}, CF_{c.f.n_2}$) – cumulative gross (net) cash flow, aimed at functioning and increasing the level of economic security in the t-th, basic and new periods, rubles.

Criteria for choosing the best option:

– if there is one option:

$$E_{f_5} \geq E_{n.f_5}; \; E_{f_6} \geq E_{n.f_6};$$

– if there are two options:

$$E_{c.f_5} \geq 1; \; E_{c.f_6} \geq 1;$$

– if there are three (or more) options:

$$E_{f_5} = \max; \; E_{f_6} = \max.$$

Using the above methods will justify the feasibility of implementation of the economic security system and its improvement.

7. SWOT analysis of research results

Strengths. The strength in this research is the proposed indicators of the economic efficiency of the economic security of the enterprise are based on: increased revenues from sales of products, an increase in the gross output of the enterprise's cash flow, an increase in the accumulated gross output of cash flow. Recommendations are given on the feasibility of justifying the implementation of the system of economic security and its improvement based on the proposed indicators.

Weaknesses. The weak side is that the proposed methods for determining the economic effectiveness of the economic security of an enterprise do not take into account the effect of the time factor. At the same time, the time factor manifests itself both in the short and long-term periods.

Opportunities. The opportunities for further research are the analysis of possible options to improve the level of reliability of the economic security of the enterprise and their impact on the profitability of the enterprise.

Threats. Threats to the results of the conducted research are that under the influence of inflation the prices for products and material values increase. The owner who invested the money wants to return them with interest that covered inflation, took into account the risk, gave the chance to earn on this project. But the rate of inflation affects prices, which increases the costs of the enterprise and reduces the economic efficiency of the economic security of the enterprise.

8. Conclusions

1. The indicators of the economic efficiency of the economic security of the enterprise, built on the basis of increased revenue from the sale of products, are proposed. These indicators take into account, as a result, an increase in revenue from sales of products, and as expenses, the annual accounting and economic costs associated with the implementation of economic security.

2. The indicators of economic efficiency of the economic security of an enterprise, built on the basis of an increase in the gross output of the enterprise's cash flow, are proposed. These indicators take into account, as a result, an increase in the annual gross output of a company's cash flow, and as expenses take into account the gross and net conventional cash flow associated with the implementation of economic security.

3. The indicators of the economic efficiency of the economic security of an enterprise, built on the basis of an increase in the accumulated gross product of cash flow, are proposed. These indicators take into account, as a result, an increase in the accumulated gross output of the company's cash flow, and as costs, the gross and net cumulative contingent cash flow associated with the implementation of economic security.

4. The expediency of implementing the system of economic security and its improvement based on the proposed indicators is investigated. The proposed indicators take into account, as a result, an increase in the level of economic security of an enterprise and a reduction in losses by improving the reliability of economic security. The proposed comparative economic efficiency is based on exceeding the index of economic results over the cost index for the implementation of economic security. Economic efficiency takes into account the level and reliability of the economic security system and its impact on increasing sales of products and cash flow products.

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ВНЕДРЕНИЕ СИСТЕМЫ ЭКОНОМИЧЕСКОЙ БЕЗОПАСНОСТИ НА ПРЕДПРИЯТИИ И ЕЕ ВЛИЯНИЕ НА РЕЗУЛЬТАТЫ ЕГО ХОЗЯЙСТВЕННОЙ ДЕЯТЕЛЬНОСТИ

Проведено исследование внедрения системы экономической безопасности на предприятии и ее влияние на результаты хозяйственной деятельности предприятия. Предложенные показатели экономической эффективности экономической безопасности предприятия построены на основании увеличения выручки от реализации продукции, увеличения валовой продукции денежного потока предприятия и увеличения накопленной валовой продукции денежного потока. Обоснована целесообразность внедрения системы экономической безопасности и ее улучшения на основании предложенных показателей.

Ключевые слова: экономическая безопасность предприятия, чистая и валовой условные денежные потоки, общая и сравнительная экономическая эффективность.

***Melikhova Tetiana**, PhD, Associate Professor, Department of Accounting, Analysis, Taxation and Audit, Zaporizhzhia State Engineering Academy, Ukraine, e-mail: tanya_zp_zgia@ukr.net, ORCID: http://orcid.org/0000-0002-9934-8722*